

# ACADEMIC CAREER INTERESTS IN ACCOUNTING AND DARK TRIAD: EVIDENCE OF THE BRAZILIAN STUDENTS

Fabiana Frigo Souza

Universidade Federal do Paraná Iago França Lopes Universidade Federal do Paraná Flaviano Costa Universidade Federal do Paraná Romualdo Douglas Colauto Universidade Federal do Paraná

# ABSTRACT

The study aimed at verifying the association between Dark Triad and the pretensions of activities inherent to the academic career in accounting. The sample consisted of 124 students from postgraduate programs in the Accounting Sciences are in Brazil. The data were collected through a survey and submitted to multivariate analysis. The results show that narcissism and psychopathy are related to activities inherent to the academic career, while Machiavellian traits do not exhibit the same behavior. The lack of correlation between Machiavellianism and academic activities may be related to the desired academic career profile. Students with narcissistic traits are adept at academic career activities mainly related to research and teaching. Psychopathic traits were not adept at activities related to teaching and extension, which may have something to do with the lack of empathy, lack of concern related to compliance with rules and insensitivity.

**Keywords:** Academic Career in Accounting; Dark Triad; Brazilian Students; Accounting Education.

# 1. INTRODUCTION

The Dark Triad is represented by three dimensions of non-pathological personality traits that include Narcissism, Machiavellianism and Psychopathy. Narcissists are individuals who have a sense of grandiosity and an excessive need for admiration. Machiavellians act coldness and in an exploitative way. Psychopaths act impulsively and have low self-control (Volmer, Koch, & Göritz, 2016).

Studies in the Applied Social Sciences field, the non-pathological approach to personality traits has gained prominence, since these characteristics are capable of influencing the individual's experiences in the most plural contexts, which include work, social relationships, career and behavior (O'Boyle Jr., Forsyth, Banks, & McDaniel, 2012; Schneider, McLarnon, & Carswell, 2017). Thus, different behavioral manifestations need to be constantly evaluated, because the underlying personality processes are closely associated to the individual's career and professional interests (Jones & Paulhus, 2011; Schneider et al., 2017).

The subjectivity of concepts linked to personality traits and belonging to the Social Sciences area makes their exploration even more challenging, being the career construct belonging to this group. Goffman (1961, p. 127) defines career as "any social strand of any person's course through life". In Sociology it is observed from a social, individual and institutional phenomenon related to historical forms of the labor division (Tripier, Dubar, & Boussard, 2005). Psychology introduced the cognitive and interpretation aspects for its understanding. The Applied Social Sciences area recognizes the career as a phenomenon that allows to allocate resources in the organizational environment (Bendassolli, 2009).



Since the incentives advocated by Holland (1978, 1997), interest in theorizing the link between personality and career traits has gained researchers' agenda (Volmer et al., 2016; Kowalski, Vernon, & Schermer, 2017; Schneider et al., 2017; D'Souza & Lima, 2018; Hong & Emagnaw, 2019). This literature has strengthened the argument that the Dark Triad is an important determinant in the choice and interest in the career in different organizational contexts (LeBreton, Shiverdecker, & Grimaldi, 2018) and in socio-academic environment (D'Souza & Lima, 2018).

However, a challenging aspect of the studies that intertwines the Dark Triad and Career is the popularity of elements known as objective career success and subjective career success (Volmer et al., 2016) and also the famous surveys, such as Jackson Vocational Interest, commonly used in research. The important point is that studies in different fields and contexts always demand the operationalization of these constructs considering the cultural and economic elements that permeate the individual development. Individuals and behaviors are the result of habits, customs, stories, race, religion, ethnicity and population displacement. Therefore, in order to quantify and qualify career interests in different contexts, scales appropriate to the reality of the investigated individuals must be used to avoid the effects of fatigue and boredom in the research results (Kowalski et al., 2017).

The three dimensions of the Dark Triad have in common a malevolent character, emotional coldness, duplicity, aggressiveness and a tendency towards self-promoting behavior (Paulhus & Williams, 2002). Despite having overlapping characteristics, studies show they have specificities that make their characterization and distinction possible. Studies conducted by Jonason, Wee and Jackson (2014) and Kowalski et al. (2017) employed different measures of professional interests in contexts and cultures of other countries. This study is interesting in the culture of Brazil context when investigating the association between Dark Triad and pretensions of activities inherent to the academic career in Accounting Sciences.

It is believed that in the Accounting area, making more realistic occupational choices in the workplace can have positive effects on job performance and increased motivation (Campbell, 1991), consequently it would reduce counterproductive behaviors manifestations in the institutional and academic environment. Thus, the study intertwines career aspects in accounting and behavior, starting from the idea that elements from other aspects should be used to explain phenomena that happen in the accounting field, a fact that can challenge the fundamental reasoning discussed in this theme, especially those that affect the development of the area itself, when teaching and research are analyzed, for example, based on the personality traits of teachers, reflected in their behaviors and choices.

# 2. DARK TRIAD AND CAREER

XIV and congresso

Three personalities considered socially aversive, among those presented by Kowalski (2001), received greater attention in the scientific field, narcissism, psychopathy and Machiavellianism and were organized by Paulhus and Williams (2002) in a set called Dark Triad. Narcissism can be characterized by feelings of superiority or grandiosity, seeking attention, exploitation of others and excessive self-love (Jones & Paulhus, 2011). The term originates in mythological figure of Narcissus, who died as a result of the enchantment with his own reflection in a puddle of water (Williams, 2002). Raskin and Hall (1979) characterize non-clinical narcissism from the sense of self-importance, desire for success, power and brilliance, exhibitionism, negative behaviors such as indifference, anger, feelings of inferiority, shame and humiliation when receiving criticism, exploitation and lack of empathy.

Niccolo Machiavelli is used as a basis for characterizing the behavior of the Machiavellian trait, based on the strategies for obtaining and maintaining political power described in his books. This philosopher mentions that people should be deceived and exploited to achieve political goals (Williams, 2002). Christie and Geis (1970) were the first to present



the Machiavellianism construct, being, mainly, a personality with the characteristic of manipulation focused on their goals. The main aspects related to this construct are deception, sense of entitlement, exploitation and cynicism (Williams, 2002), being manipulative, insensitive and strategic (Jones & Figueredo, 2013).

XIV and congresso

Psychopathy has as its main characteristics high impulsivity, low empathy, anxiety and search for emotions (Paulhus & Williams, 2002), beyond criminal behavior (Jones & Paulhus, 2011), with manipulative and insensitive dispositions focused on the short term (Jones & Figueredo, 2013). Characteristics such as lack of concern for others and the rules and absence of guilt can also be observed in psychopaths (O'Boyle Jr. et al., 2012). Williams (2002) mentions that the first author to present the key components of psychopathy was Emily S. Cleckley, in 1941, showing clinical aspects related to this trait, such as superficial charm, coldness, lack of sincerity and antisocial behavior, while Hare's instrument (1985) was one of the first and main ones used to transport such characteristics to the subclinical sphere.

Dark Triad traits have been used to explain choices in the workplace (Kowalski et al., 2017; Schneider et al., 2017; D'Souza, & Lima, 2018) given that the association between the personality of individuals and their professional interests can affect motivation and performance in the work environment.

Kowalski et al. (2017) studied 858 american volunteers and identified that each of the components of the Dark Triad relates to different interests. They identified that narcissism is positively correlated with interests in social, business and adventure careers; Machiavellianism showed a negative correlation with social careers and work styles involving energy, accountability, academic achievement and interpersonal trust; psychopathy was positively correlated to interests in physical sciences, engineering, jobs that involve adventure, leadership, finance, sales and law. In addition, psychopathy was negatively related to social interests, such as teaching and social work, for example, as well as to work styles that involve energy, accountability, academic achievement, planning and interpersonal trust.

Schneider et al. (2017) use the Dark Triad as a complement to the construct called fivefactor model (FFM), which includes a conscientiousness, extroversion, agreeableness, openness to experience, and emotional stability, and was the model traditionally used in research that related psychological and career aspects. They found that the Dark Triad represents an improvement in relation to career choices when analyzed together with FFM, representing a potential predictor of professional interests.

While D'Souza and Lima (2018) were investigating students of Accounting Sciences, they identified a relationship between Dark Triad and professional career interests and found that the aspects which motivate such a relationship is the fact of having influence; being superior to others; being able to manipulate third parties; possess power and exercise high hierarchical positions.

In the academic environment, Marçal, Carvalho, Bufoni, and Cruz (2018) studied master's students in Accounting Sciences in order to discover factors that exert significant influence in the decision for the academic career. The results show that the attitude factor positively influences the choice.

It is known that the aspects inherent to the individual are presented as potential influencers of the choice for the academic career in accounting. The point of interest from this recognition is to seek understanding if the non-pathological personality traits, understood in this research as narcissism, Machiavellianism and psychopathy, are congruent to the pretensions for activities of the academic career in accounting, which would represent an advance among the researches already socialized in the scientific field.

The intertwining aspects of the future teachers personality and their pretensions for certain activities to the detriment of others can be reflected in the teaching staff of an institution, and lead to difficulties in the relationship between teachers and management of activities that



may be more or less intended by individuals in each of the traits, being able to generate greater or lesser satisfaction and performance, depending on the alignment between their characteristics and the characteristics and perceived returns of the activities.

# 3. METHOD

XIV and congresso

# 3.1 Participants

The participants of the research comprise students regularly registered in 34 Postgraduate Programs in the Accounting Sciences area in Brazil. The choice for graduate students is justified by the direction that it has, in Brazil, for the academic career, since most of the Brazilian master's and doctoral programs are academic and aim to train teachers and researchers. Thus, it is understood that the subjects inserted in the Brazilian graduate environment have interests associated with the academic career. In addition, it was considered that, as advocated by Meriac (2012), the behaviors manifested by an individual in the academic environment tend to be transposed to the work environment of that individual. That said, the socialization of this student in the graduate environment will be reflected in his job market in the short and long term, understood as the academy. The data were collected from a survey made available through the Survey Monkey platform in January and February from 2020. The sample was consisted by 124 students (52% female; 48% male and 1% non-binary). To Stricto Sensu course, 57% are registered in the academic master's program, while 1% are in professional master's degrees, 42% are in the academic doctorate and there are no respondents who are pursuing a professional doctorate. Regarding to the period of their master's or doctorate course, 30% of respondents are coursing the curricular subjects, 33% are in the qualification phase, 11% in the post-qualification phase and 26% in the defense phase. In addition, 37% are scholarship holders in the master's or doctorate and 66% have experience as a teacher; 18% have up to one year of experience as a teacher, 22% among 01 and 03 years, 17% among 03 and 05 years, 9% among 05 and 07 years, and 34% more than 07 years of experience as a teacher.

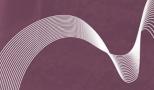
# 3.2 Measures

# 3.2.1 Dark triad

The Dark Triad (DT) was measured using the instrument called Short Dark Triad (SD3), developed and validated by Jones and Paulhus (2014), and translated by D'Souza (2016) into Portuguese language. In this way, such items were used to assess the traits of personalities embodied in narcissism (e. g., DT4: I know I am special because people keep saying that), Machiavellianism (e. g., DT12: I need to have important people by my side, no matter what it costs), and psychopathy (e. g., DT26: I like to tease unsuccessful people). The scale consists of 27 statements, with 09 items for each of the traits. It is a likert-type measuring scale with 07 points ranging from Totally Disagree to Totally Agree and the command to complete the research instrument was aimed at evaluating their attitudes towards their professional and career intentions in the field of Accounting Sciences.

The responses were submitted to Confirmatory Factor Analysis seeking to reduce the components of each personality trait. In relation to the narcissism trait, 05 assertions were excluded that did not meet the requirements, in the Machiavellianism trait, 02 assertions were excluded; and in psychopathy, 03 statements were excluded.

The composite reliability of non-pathological personality traits related to Narcissism was 0.783, for Machiavellianism 0.8202 and for psychopathy 0.846. Cronbachs' Alphas ( $\alpha$ ) were 0.686 for narcissism, 0.740 for Machiavellianism and 0.818 for psychopathy. We chose to keep the narcissism variable, recognizing that items related to its construction were excluded because they did not meet the recommendations in the literature.



### 3.2.2 Academic career interests in accounting

V congresso anpconi

For the academic career activities measurement, a specific scale was elaborated according to the recommendations of Kowalski et al. (2017) and to better suit the activities. For the elaboration of the scale, initially, it was considered the experience of the researchers, who actively participate in teaching activities, teaching classes in undergraduate and graduate courses, interacting in research groups, performing academic extension and articulating themselves to administrative and academic management. In addition, 02 norms of the work regimes and activities of teachers in the careers of higher education and Basic Technical and Technological Education of 02 Higher Education Institutions (HEIs) were taken as basis, 01 public and 01 private.

The instrument on academic career in Accounting Sciences area was composed by 65 statements. The content validity had the participation of six (06) specialists in Accounting Sciences area with experiences focused on the disciplinary field of accounting education. These were chosen by the convenience of the present researchers, but also because they are considered able to verify the applicability and consistency of academic career activities in the area of Accounting Sciences. The instrument used a 7-point Likert scale, 1 = I do not agree and 7 = I agree and to complete this item of the research instrument, the respondent was asked to indicate their degree of pretension regarding to the activities to be developed after the option for academic career in the area of Accounting Sciences.

The instrument was submitted to Exploratory Factor Analysis, using the VARIMAX method of rotation. The KMO test (Kaiser-Meyer-Olkin) was also used to assess the degree of partial correlations between the variables, from 0 to 1, considering that the closer to 1, the more appropriate is the usage of AFE (Fávero, Belfiore, Silva, & Chan, 2009) and Bartlett's sphericity test to identify the presence of correlations between variables (Hair Jr., Black, Babin, Anderson, & Tatham, 2009). This process resulted in a set of five factors: i) personal aspects, ii) administrative positions; iii) teaching; iv) extension and v) research.

The data referring to the process of validation and construction of academic career activities factors are presented in Table 1.

Factor	Initial Number of Assertions	Final Number of Assertions	KMO	Bartlett
Personal aspects	13	7	0.839	0.001
Administrative positions	17	15	0.877	0.001
Teaching	20	15	0.917	0.001
Extension	5	5	0.782	0.001
Research	10	9	0.881	0.001

 Table 1

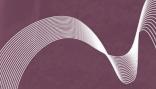
 Data on factors of academic career activities

Source: Research data (2020).

The construct validity analysis was measured using Cronbach's Alpha ( $\alpha$ ), with values of 0.829 for personal aspects, 0.930 for administrative positions, 0.948 for teaching, 0.873 for extension and 0.917 for research. For the validation process, composite reliability was adopted, with values of 0.870 to personal aspects, 0.936 to administrative positions, 0.954 for teaching, 0.906 to extension and 0.933 to research. In addition, all components that made up the factors showed values above 0.5 in the main component matrix.

### 3.3 Data analysis

In order to verify the relationship between personality traits and the pretensions of activities inherent to the academic career in accounting, the correlation technique was applied. For the application of this technique and considering the structuring of the built research



instrument, it was decided to constitute a latent variable with the aid of SmartPLS3.0 for each of the variables to be analyzed and correlated.

Thus, for the operationalization of the correlation, the normality of the data was initially analyzed using the Kolmogorov-Smirnov test. Due to the non-normality of the data, it was necessary to use non-parametric tests to assess the correlation between the variables investigated. Thus, Spearman's correlation was chosen as a metric which will guide the discussion of the results of this research (Field, 2009). In this study, in terms of the size of the effect between the coefficients, these were interpreted as recommended by Field (2009), therefore, considering the values +- 0,1 as small effect, while values +- 0.3 indicate medium effect and values of +- 0.5, large one.

# 4. METHOD

CONGRESSO

anpconi

XI

# 4.1 Descriptive analysis

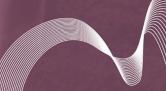
In terms of academic career activities pretensions, on the analyzed sample, the major average concentrated on assertions related to personal aspects, as can be seen in Table 2.

#### Table 2

Descriptive statistics	of academic	career in Accounting area
Descriptive statistics	or acaacimic	cureer matecounting area

	Assertions	Min.	Max.	Mean	Median	SD*
	To seek emotional stability.	1	7	4,46	5	2,112
	To live with intellectual people.	1	7	5,10	5	1,863
	To improve my family financial situation.	1	7	6,27	7	1,204
	To change my local reality.	1	7	5,48	6	1,635
	To participate actively in the scientific and cultural development					
cts	of my area of knowledge.	1	7	5,96	7	1,484
spe	To have autonomy in the development of my professional					
Personal aspects	activities.	1	7	6,29	7	1,286
na	To have a low level of routine activities in the Institution.	1	7	3,52	4	1,969
rso	To have flexibility in the development of my professional					
Pe	activities.	1	7	6,00	7	1,503
	To have professional growth opportunity.	1	7	6,49	7	1,071
	To be constantly challenged.	1	7	5,57	6	1,624
	To have financial stability.	1	7	6,36	7	1,284
	To have professional stability.	1	7	6,31	7	1,231
	To ensure continuous updating.	2	7	6,60	7	0,918
	To take administrative positions in the institution.	1	7	4,57	5	2,235
	To participate as a member of the public tender for teachers.	1	7	5,17	6	2,148
	To participate in examining boards for free teaching, master's					
	dissertation, doctoral thesis, specialization or undergraduate					
	monograph.	1	7	5,56	7	1,914
	To participate in institutional performance evaluation committees.	1	7	4,85	5	1,949
suo	To participate in diploma revalidation commissions.	1	7	4,06	4	2,100
siti	To participate in Structuring Teaching Groups and other					
od	representations of the area (collegiate course, for example).	1	7	4,74	5	2,067
tive	To head of the Administrative Unit.	1	7	3,69	4	1,989
Administrative positions	To be Coordinator of undergraduate courses.	1	7	3,80	4	2,216
nis	To be Coordinator of Stricto Sensu Post-Graduate Programs.	1	7	3,60	4	2,129
Ī	To be Coordinator of Lato Sensu Post-Graduate Programs.	1	7	3,57	3,5	2,076
Ac	To be a Director in the Administrative Unit.	1	7	3,36	3	1,997
	To be Editor of scientific journals.	1	7	4,17	4	2,182
	To be a member of development agencies.	1	7	3,56	4	2,057
	To be a member of academic associations (ANPCONT; ANPAD).	1	7	4,14	4,5	2,127
	To take administrative positions in academic associations		_			
	(ANPCONT; ANPAD).	1	7	3,39	3,5	1,842
	To be Rector.	1	7	2,37	2	1,727

# 11 a 15 de Dezembro 2020 - FOZ DO IGUACU - PR



	To be a group tutor for the Tutorial Education Program – TEP.	1	7	3,32	3	2,002
	To evaluate students' academic performance.	1	7	5,56	6	1,822
	To guide master's dissertations.	1	7	5,47	6	1,889
	To supervise doctoral theses.	1	7	5,15	6	2,107
	To teach classes in short courses.	1	7	5,56	6	1,759
	To teach classes in doctoral courses.	1	7	4,90	6	2,214
	To teach classes in specialization courses (Lato Sensu).	1	7	5,85	7	1,596
	To teach classes in undergraduate courses.	1	7	6,40	7	1,319
	To teach classes in master's courses.	1	7	5,40	6	2,008
	To teach classes in technical courses.	1	7	4,73	5	2,162
-	To present lectures.	1	7	5,54	6	1,722
Teaching	To provide support to students when requested.	1	7	6,36	7	1,171
ach	To guide undergraduate students in monograph and course					
Te	completion work.	1	7	6,14	7	1,543
-	To guide students in scientific initiation activities, monitoring,					
	fellowship, extension scholarship and other training activities.	1	7	5,96	7	1,625
	To guide academic and / or extracurricular academic activities.	1	7	5,90	7	1,559
	To guide mandatory and non-mandatory internships in graduation.	1	7	5,52	6	1,815
	To guide monograph in specialization courses.	1	7	5,71	6	1,705
	To prepare classes and seminars.	1	7	6,22	7	1,329
	To supervise postdoctoral student.	1	7	3,97	4	2,277
	To ensure the academic learning and the quality of teaching.	1	7	6,35	7	1,421
	To watch over the academic results in the external evaluation					
	processes.	1	7	6,09	7	1,562
	To collaborate in IES articulation activities with the civil and		_			
n	professional community and other institutions.	1	7	5,78	6	1,423
Extension	To develop post-graduation nucleation actions.	1	7	5,19	6	1,796
ten	To develop internationalization actions in the scope of Post-		_			1.0.10
Ex	graduation.	1	7	5,17	6	1,860
	To write and to promote extension projects.	1	7	5,35	6	1,785
	To coordinate extension projects.	1	7	5,24	6	1,923
	To evaluate scientific articles.	1	7	5,65	6	1,673
	To discuss research with peers.	1	7	5,96	7	1,553
	To write scientific articles	1	7	6,06	7	1,591
.ch	To write textbooks.	1	7	4,56	5	1,968
Research	To write theoretical books.	1	7	4,20	4	2,056
kes	To submit research projects to funding agencies.	1	7	5,51	6	1,932
H	To lead Research Groups.	1	7	5,24	6	1,902
	To participate in scientific events.	1	7	6,23	7	1,397
	To participate in Research Group.	1	7	6,08	7	1,512
	To be a CNPq productivity scholarship holder.	1	7	4,52	4	2,243

Source: Research data (2020).

\*SD = Standard Deviation.

XIV and congresso

This result indicates a greater tendency to search for personal interest within the academic career in Accounting. It is also noteworthy that the highest average usage is activated as "Watch over the continuous update", which indicates a concern of the participants to keep the changes, taking into account the personal aspect, but, at the same time, it can contribute to their professional practice in the academy, improving other aspects of their career.

To administrative positions, a greater agreement is in the statement "Participating in examining boards of free teaching, master's, doctoral dissertation, specialization or graduation monograph", while in teaching the statement "Teaching classes in undergraduate courses" was a Spotlight. Among the research activities, the one that stood out the most was "Participating in scientific events". These assertions seem to exhibit the main body of the academic career in accounting in each of the aspects used, where examining boards, teaching in undergraduate

courses and participation in scientific events and activities that are inherent to the academic activity.

In terms of the Dark Triad, the smallest media concentrated on the psychopathy trait, as presented in Table 3.

#### Table 3

CONGRESSO

V and cont

Descriptive statistics of	of the Dark Triad.
---------------------------	--------------------

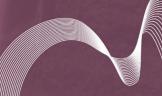
	Assertions	Min.	Max.	Mean	Median	SD*
Narcissism	People see me as a natural leader.	1	7	4,19	4	1,868
	I hate to be the center of attention.	1	7	3,45	4	1,796
	Many group activities tend to be boring without me.	1	7	2,38	2	1,560
	I know I'm special because people keep saying that.	1	7	2,63	2	1,823
ciss	I like to meet important people.	1	7	4,49	5	1,940
arc	I feel ashamed when I receive compliments.	1	7	3,45	3	1,849
Z	I've been compared to famous people.	1	7	2,52	2	1,927
	I'm a common person.	1	7	2,22	2	1,565
	I insist on receiving the respect I deserve to.	1	7	4,15	5	2,103
	It is not prudent to tell my secrets.	1	7	5,29	6	1,860
	In general, people do not work hard unless they are forced to.	1	7	4,02	4	1,699
	I need to have important people by my side, no matter what it		_			1 600
Sm	costs.	1	7	2,36	2	1,688
ini	I avoid direct conflict with others because they can be useful in		-	0.60		1.011
lli	the future.	1	7	3,63	4	1,841
ave	It is prudent to keep track of information that I can use against	1	-	2.10		1 (10
Machiavellianism	people later.	1	7	2,10	1	1,612
<b>Ja</b> (	I wait for the right moment to get one's own back.	1	/	1,94	1	1,622
	There are things that I hide from other people because they	1	7	4.22	-	2 00 4
	don't need to know.	1	7	4,33	5	2,094
	I make sure that my plans benefit me, not others.	1	7	2,21	1	1,624
	I believe that most people can be manipulated.	1	7	3,30	3	2,048
	I like to retaliate against people who have authority.	1	6	1,77	1	1,274
	I avoid dangerous situations.	1	7	3,13	3	1,874
thy	Revenge has to be quick and unpleasant.	1	6	1,51	1	1,151
pa	People usually say that I'm out of control.	1	7	1,55	1	1,296
Psychopathy	It is true that I can be mean to people.	1	7	2,30	1	1,839
syc	The people who make fun of me always regret from it.	1	7	2,19	1	1,635
Ч	I've never had a problem with the law.	1	7	1,81	1	1,731
	I like to tease unsuccessful people.	1	6	1,38	1	0,907
~	I will say anything to get what I want to.	1	6	1,46	1	1,115

Source: Research data (2020).

\*SD = Standard Deviation.

This result corroborates with those proposed by Williams (2002) and D'Souza & Lima (2018), carried out with students in Canada and in Brazil and also those of Jonason, Wee and Jackson (2014) and Jones and Paulhus (2014), carried out with other populations. The lowest level of agreement was presented for the statement "I like to tease unsuccessful people", which belongs to the psychopathic trait and, in contrast, the highest was to "It is not prudent to tell my secrets", related to the trait of Machiavellianism, suggesting that respondents do not present with high levels of insensitivity and low empathy, however, they tend to use strategy in the exercise of their activities.

In terms of narcissism, the statement with the highest average agreement was "I like to meet important people", indicating the presence of the vanity and exhibitionism characteristics among the respondents. These aspects of behavior, associated to greater agreement regarding to the strategy usage, may indicate that the respondents use it to obtain greater prestige and recognition in the academic environment.



# 4.2 Multivariate analysis

CONGRESSO

XIVanpcon

Table 4

For the joint analysis of the Dark Triad's traits with the aspects of the academic career, Spearman's correlation was performed, whose results are presented in Table 4.

Correlation between variables										
Variables	1	2	3	4	5	6	7	8		
(1) Personal aspects	1.000									
(2) Administrative positions	0,514**	1.000								
(3) Teaching	0,541**	0.584**	1,000							
(4) Extension	0,513**	0.482**	0.621**	1.000						
(5) Research	0,679**	0.564**	0.748**	0.702**	1.000					
(6) Narcissism	0,338**	0.286**	0.290**	0.200*	0.330**	1.000				
(7) Machiavellianism	-0,032	0.174	-0.032	-0.149	-0.101	0.075	1.000			
(8) Psychopathy	-0,218*	-0.117	-0.245**	-0.310**	-0.176	0.153	0.419**	1.000		
G D 1.1. (202	0)									

Source: Research data (2020).

\*\* The correlation is significant at the 1% level

\* The correlation is significant at the 5% level

In terms of the activities inherent to the academic career in accounting, it was identified that narcissism positively correlates significantly with personal aspects (r = 0.338, p-value = <0.01), administrative positions (r = 0.286, p -value = <0.01), teaching (r = 0.290, p-value = <0.01), extension (r = 0.200, p-value = <0.01) and research (r = 0.330, p-value = <0.01). Machiavellianism showed no significant correlation to any of the variables analyzed, while psychopathy showed a significant negative correlation to personal aspects (r = -0.218, p-value = <0.05), teaching (r = -0.245, p-value = < 0.01) and extension (r = -0.310, p-value = < 0.01).

### 4.3 Discussion

The study discusses the association of personality traits to the pretensions of activities inherent to the academic career in accounting. The research results indicate that the personality traits of narcissism and psychopathy are associated to the pretensions of activities inherent to the academic career in accounting. Based on the statistics presented, narcissism stood out positively on the activities inherent to the academic career in terms of administrative positions, teaching, extension and research and also on personal aspects. So, the narcissism is associated to the academic career in Accounting. This latter association was already expected given that the narcissist has a propensity to be selfish and self-centered (Williams, 2002), with a great sense of right (Raskin & Hall, 1979), seeking to reach, among other aspects, those who satisfy their personal desires, such as autonomy and flexibility in the performance of their tasks. On the other hand, psychopathy also proves to be a driving factor in the subject's choice and adherence to the activities that it will perform in the academic environment, however, this with a negative effect.

Machiavellianism seems to be the personality trait that is least related to teaching activities, due to the lack of correlations among it and the activities intended by the respondents. This result can be influenced by the strategist characteristic of this trait, which focuses on obtaining results in the long term (Williams, 2002), which may be out of line with the profile of the academic career in accounting, in which there are no significant returns (besides those already predefined), nor major developments in terms of positions, in which the Machiavellian could use manipulation and strategy, strong characteristics of his profile (Jones & Figueredo, 2013) to take new paths, as could be the case in the corporate environment. This finding may also be based on the fact that 80% of the respondents indicated that they were more interested



in building their careers in a public institution, whose role of the teacher is limited to previously defined activities, without anticipating intense changes.

XIV and congresso

On the other hand, narcissism seems to be the personality trait that most impacts the choice for academic career activities in accounting. This presents itself as a relevant fact for the socio-academic environment, as the study by Volmer et al. (2016) and other authors already illustrate that the other characteristics of the Dark Triad are intertwined with socially malevolent personalities, with high levels of disagreement and lack of adaptability (Paulhus & Williams, 2002), with narcissism being the only related trait positively to social careers, such as teaching (Kowalski et al., 2017).

In terms of effect size, the strongest correlations among academic teaching activities and narcissism are in personal aspects and in research. A high effect on the correlation among personal aspects and narcissism was expected due to one of the characteristics of this trait, selflove (Jones & Paulhus, 2011), which indicates that these subjects tend to seek on satisfying their personal needs. Research maybe can be considered the one that most satisfies the ego needs present in this personality trait (Jones & Paulhus, 2011), since these academic career activities have a direct relationship with the external environment, from writing and, consequently, dissemination of scientific articles, participation in events and other activities that connect and disseminate the teachers to their peers in knowledge, being able to attribute greater prestige, given their desire for success (Raskin & Hall, 1979) and for admiration (Williams, 2002). Furthermore, the low effect size of the correlation among this trait and activities related to extension is justified for the same reason, since such activities do not have so expressively such power to attribute (self) importance to the subject, which is an aspect sought by individuals with high levels of narcissism (Raskin & Hall, 1979).

The negative effect among psychopathy and administrative positions in the public sector is aligned, as subjects with psychopathic characteristics are not concerned with each other, since there is an absence of empathy (Paulhus & Williams, 2002), they are not concerned with complying with rules (O'Boyle Jr. et al., 2012) and sometimes taking up positions in the sector and in the socio-academic environment is strictly geared to serving the other and fulfilling the bureaucratic roles that surround any educational institution.

Teaching, extension and personal aspects showed a negative relationship with psychopathy, an aspect aligned with the research by Kowalski et al. (2017), indicating that there is an inconsistency between this personality trait with the inherent activities of the academic career in accounting, which can also be characterized by a lack of self-control (Jones & Paulhus, 2011) and insensitivity (Jones & Figueredo, 2013), since teaching precedes such characteristics, especially in the student-teacher relationship, as well as the focus on the short term (Jones & Figueredo, 2013). Such incongruity can have negative effects on the socio-academic environment, since these subjects, when they have traces of psychopathy, are insensitive and manipulative (Jones & Figueredo, 2013), in addition to have lack of concern levels for the other (O'Boyle Jr. et al., 2012). The three characteristics listed represent an aversion to those demands for the construction of the teaching-learning process. Such a fact can result in counterproductive behaviors in the institutional environment (Judge, Piccolo, & Kosalka, 2009) and negative effects on students' performance and motivation.

Narcissism has a positive impact on the socio-academic environment as this trait tends to be positively associated to the activities of the academic career of the teacher, whereas psychopathy can have a negative impact, since its associations have proved to be significant and negative. It is worth remembering that such non-pathological personality traits have characteristics that are superimposed, so the results in the socio-academic environment will be consequences of the manifestation levels in these personality traits throughout the career and / or the choices of activities that will be performed in the socio-academic environment.



### 5. CONCLUSION

### 5.1 Theoretical implications and empirical implications

Studies such as those by Jackson (2000), Volmer et al. (2016) and LeBreton et al. (2018) discussed the congruence of personality traits and interests in the career in organizational environments, illustrating the need for advances and improvement in metrics. This study escapes the traditionalism that surrounds research which discusses career interests, those that aim at identifying such a choice from elements such as salaries, number of promotions and job satisfaction, advancing to psychological aspects, which are considered as one of the main determinants of individuals' choices.

It was observed that narcissism and psychopathy are directly related to interests in activities relevant to the academic career in accounting. In particular, the correlation coefficient ( $r = 0.338^{**}$ , p-value = 0.001) identified between administrative positions and narcissistic personality traits provides support for insights that such a trait can provide alignment between individuals' personal characteristics and relevant assignments the position that will be assumed. This can result in positive consequences, since the narcissist can bring the institution to power and glory, since they have high levels of grandeur and self-promotion as presented by Paulhus & Williams (2002).

On the other hand, it is highlighted the correlation coefficient ( $r = -0.310^{**}$ , p-value = 0.001) identified in the relationship between extension and Psychopathy denote that individuals with this trait exhibit behaviors with manipulative dispositions (Jones & Figueredo , 2013), with a lack of concern for others and the rules and, among their actions, absence of guilt (O'Boyle Jr. et al., 2012), which can also lead to the abandonment of the position and his teaching career, since they have high levels of impulsivity (Williams, 2002; Jones & Paulhus, 2011). In this scope, the results of the work will be consequences of the levels of personality traits, given the (in)congruence between these and the activities relevant to the academic career in accounting.

The study contributes to the gap in accounting research that discuss non-pathological personality traits and career interests, since previous researches have demanded attention in view of the objective and subjective issues inherent to the career and, at times, marginalize the relevant activities career choice. In addition, the study illustrates that Machiavellianism was not associated to activities relevant to the academic career of accounting, that is, the manipulation of individuals in the socio-academic environment with a view to achieving objectives of a political nature is not envisioned in any of the activities, whether related to personal aspects, administrative positions, teaching, extension and research. Thus, with parsimony it is noticed that individuals with Machiavellian traits do not see the possibilities of using strategy and manipulation to achieve long-term goals and obtaining returns, financial or not, in the academic career, although these exist, even though they exist less intense than those that present themselves in the corporate environment.

### 5.2 Practical implications

In the long run, the entry of individuals into the socio-academic environment in the figure of university professors demands that university institutions should pay attention in such levels of personality traits, due to their benefits and harms. It is true, that some activities of the teaching career in accounting are pre-established, however, others such as the occupation of administrative positions, research development and extension are subject to management, that is, within the socio-academic environment it is indicated and / or guest. Therefore, when filling out such positions, one should be aware that personality traits are associated to the way the activity will be developed.

With this investigation, the possibilities of activities to be developed in the academic environment in accounting area expand. Thus, in alignment with the study by Beyer, Herrmann,

# 11 a 15 de Dezembro 2020 - FOZ DO IGUACU - PR



Meek, and Rapley (2010), this helps students of accounting graduate programs to understand the meaning of the option for an academic career in accounting, starting from self-knowledge to the understanding of which activities may be more aligned to their interests, identifying where their efforts should be concentrated so that they reach the congruence between their profile and their career, highlighting the plurality of activities that can be practiced in the socioacademic environment, in order to allow the best development of the student-teacher relationship and the teaching-learning process. It is believed that personality traits are in line for the construction of a teaching identity that can be intertwined with the identity of a researcher, the boss identity, a graduate professor identity, since the alignment between personality and activities leads to an improvement in execution and can help to reduce the problems faced by teachers and students in these processes.

The hiring and management of teachers can be identified with a practical implication of this investigation, in which it is perceived that the individual who has Machiavellianism traits probably would not adapt to the execution of the activities inherent to teachers, due to the lack of associations between them and the Machiavellian trait, with that, such an individual could generate impact or even imbalance in the development of activities in a faculty, and may also generate counterproductive behavior, due to the misalignment with their interests and psychological profile (O'Boyle Jr. et al., 2012). In addition, the identification of the existence of preference for certain activities due to the psychological profile also draws attention to the process of hiring and managing individuals with narcissistic and psychopathic traits within educational institutions, given that, if there are only narcissistic individuals in a given faculty, for example, there is a possibility that activities related to extension will be neglected to the detriment of those who preferred by those who have this trait.

Other aspects to be mentioned refer to the possibility of competition for attention among narcissists who belong to the same work group, since this is a striking feature among these subjects (Raskin & Hall, 1979; Williams, 2002; O'Boyle Jr. et al., 2012), as well as care to be taken regarding to the inflated assessments that narcissists make of their own work, which do not always correspond to objective quality indicators (O'Boyle Jr. et al., 2012).

### 5.3 Limitations and future research

XIV and congresso

No research is exempt from limitations. The first limitation of this is due to the research design, because although the associations between Dark Triad and the activities inherent to the academic career have found theoretical-empirical support, it is recommended that they be viewed with caution, as there is, in this research, an attempt to develop a proposal for bringing students of graduate programs in accounting in Brazil closer to the activities of the academic career in accounting. Thus, the possibility of not having full knowledge of all activities relevant to the teaching career is not ruled out, which leads to divergent interpretations, since they are not fully inserted in this. It is recommended that, for greater approximation and reliability of the data, future research seeks to segregate positions regarding to the activities of the teaching career in accounting, considering the academic maturity of this subject, such as, for example, the stage in which he/she is in his/her education post-graduation program, the level to which it belongs, whether master's and doctorate, or even the time of experience that he/she has as a teacher.

The form of data collection and the time of availability of the questionnaire for the respondents are presented as a second limitation. The research made use of a survey, which has only one form of contact with the student of graduate programs in accounting in Brazil, such contact being limited to a period of about 10 days. As much as the requirements for the composition of a reliable sample are satisfactory for the profile of the constructed research, this aspect cannot be ignored, constituting itself as a limitation. In this way, future research can make use of multiple methods of approaching students, either through interviews, field



observation, or even by conducting data collection from a longitudinal perspective. Such approaches will be fundamental for the improvement of the results identified in the present investigation and evolution of the research themes.

The research is based on the assumption that all students of graduate programs in accounting in Brazil will choose an academic career, since the research instrument did not list the option for identifying interests aimed at other careers than the academic one. Thus, this fact is illustrated as a third limitation of the investigation and it is recognized that the option for master's and doctorate courses in accounting also has permeability for the corporate environment. Considering this scenario, it is valid to investigate whether the option for a master's and doctorate course would either not be aligned with the need of the corporate environment and how this option would be intertwined in this environment in manifestation of personality traits terms.

### REFERENCES

XIV and congresso

- Bendassolli, P. F. (2009). Recomposição da relação sujeito-trabalho nos modelos emergentes de carreira. RAE-Revista de Administração de Empresas, 49(4), 387-400.
- Beyer, B., Herrmann, D., Meek, G. K., & Rapley, E. T. (2010). What it means to be an accounting professor: A concise career guide for doctoral students in accounting. Issues in Accounting Education, 25(2), 227-244.
- Campbell, J. P. (1991). Modeling the performance prediction problem in industrial and organizational psychology. In Dunnette, M. D., Hough, L. M. (Eds.), Handbook of industrial and organizational psychology (pp. 687–732). Palo Alto, CA: Consulting Psychologists Press.
- Christie, R., & Geis, F.L. (1970). Studies in Machiavellianism. New York, NY: Academic Press.
- D'Souza, M. F. (2016). Manobras financeiras e o Dark Triad: o despertar do lado sombrio na gestão (Doctoral dissertation, Universidade de São Paulo).
- D'Souza, M. F., & de Lima, G. A. S. F. (2018). Career choice: the Dark Triad reveals interests of accounting students journal of Accounting and Organizations, 12, e151837-e151837.
- Fávero, L. P. L., Belfiore, P. P., Silva, F. L. D., & Chan, B. L. (2009). Análise de dados: modelagem multivariada para tomada de decisões. São Paulo: Campus.
- Field, A. (2009). Descobrindo a estatística usando o SPSS-2. Porto Alegre: Bookman.
- Goffman, E. (1961). The moral career of the mental patient. In E. Goffman, Asylums, p. 127. New York: Anchor Books
- Hair Jr., J. F., Black, W. C., Babin, B. J., Anderson, R. E., & Tatham, R. L. (2009). Análise multivariada de dados. Porto Alegre: Bookman.
- Hare, R.D. (1985). Comparison of procedures for the assessment of psychopathy. Journal of Consulting and Clinical Psychology, 53(1), 7-16.
- Holland, J. L. (1978). The vocational preference inventory. Palo Alto, CA: Consulting Psychologists Press.

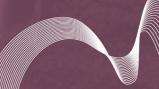


Holland, J. L. (1997). Making vocational choices (3rd ed.). Odessa, FL: Psychological Assessment Resources.

CONGRESSO

V and con

- Hong, J. Z., & Emagnaw, A. B. (2019). Dark Triad Personality Dimensions: A Literature Review in Career Choice. Annals of Social Sciences & Management studies, 3(5), 122-125.
- Jackson, D. N. (2000). Jackson Vocational Interest Survey manual (2nd ed.). Port Huron, MI: Research Psychologists Press.
- Jonason, P. K., Wee, S., Li, N. P., & Jackson, C. (2014). Occupational niches and the Dark Triad traits. Personality and Individual Differences, 69(1), 119–123
- Jones, D. N., & Figueredo, A. J. (2013). The core of darkness: Uncovering the heart of the Dark Triad. European Journal of Personality, 27(6), 521-531.
- Jones, D. N., & Paulhus, D. L. (2011). Differentiating the Dark Triad within the interpersonal circumplex. In L. M. Horowitz & S. Strack (Eds.), Handbook of interpersonal psychology (pp. 249–269). New York: Guilford.
- Jones, D. N., & Paulhus, D. L. (2014). Introducing the short dark triad (SD3) a brief measure of dark personality traits. Assessment, 21(1), 28-41.
- Judge, T. A., Piccolo, R. F., & Kosalka, T. (2009). The bright and dark sides of leader traits: A review and theoretical extension of the leader trait paradigm. The leadership quarterly, 20(6), 855-875.
- Kowalski, C. M., Vernon, P. A., & Schermer, J. A. (2017). Vocational interests and dark personality: Are there dark career choices?. Personality and individual differences, 104(1), 43-47.
- Kowalski, R. M. (Ed.). (2001). Behaving badly: Aversive behaviors in interpersonal relationships. Washington, DC: American Psychological Association.
- LeBreton, J. M., Shiverdecker, L. K. & Grimaldi, E. M. (2018) The Dark Triad and Workplace Behavior. Anuual Reviews of the Annual Review of Organizational Psychology and Organizational Behavior, Califórnia, EUA, 387–414.
- Marçal, R. R., de Carvalho, T. F. M., Bufoni, A. L., & Cruz, C. F. (2018). Fatores Determinantes na Escolha da Carreira Acadêmica em Contabilidade: uma Visão de Mestrandos em Ciências Contábeis sob a Luz da Teoria do Comportamento Planejado. Revista Evidenciação Contábil & Finanças, 6(3), 4-20.
- Meriac, J. P. (2012). Work ethic and academic performance: Predicting citizenship and counterproductive behavior. Learning and Individual Differences, 22(4), 549-553.
- O'Boyle Jr., E. H., Forsyth, D. R, Banks, G. C., & McDaniel, M. A. (2012). A meta-analysis of the dark triad and work behavior: A social exchange perspective. Journal of Applied Psychology, 97(3), 557-579.
- Paulhus, D. L., & Williams, K. M. (2002). The dark triad of personality: Narcissism, Machiavellianism, and psychopathy. Journal of research in personality, 36(6), 556-563.



Raskin, R., & Hall, C.S. (1979). A Narcissistic Personality Inventory. Psychological Reports, 45(2), 590.

CONGRESSO

andcon

XI

- Schneider, T. J., McLarnon, M. J., & Carswell, J. J. (2017). Career interests, personality, and the Dark Triad. Journal of Career Assessment, 25(2), 338-351.
- Tripier, P., Dubar, C., & Boussard, V. (2005). Sociologie des professions. Lectures, Les livres. France: Armand Colin
- Volmer, J., Koch, I. K., & Göritz, A. S. (2016). The bright and dark sides of leaders' dark triad traits: Effects on subordinates' career success and well-being. Personality and Individual Differences, 101(1), 413-418.
- Williams, K. M. (2002). Discriminating the dark triad of personality: narcissism, machiavellianism, and psychopathy in normal populations. A Thesis submitted in the Faculty of Graduate Studies Department of Psychology, 111f.