

# The Mediation Effects Of Attitudes, Subjective Norms, And Perceived Behavioral Control On The Relationship Between Dark Personalities And Students' Decisions To Pursue A Career At Big 4 Public Accounting Firms

Sari Atmini<sup>1\*</sup>, Arum Prastiwi<sup>2</sup>

<sup>1\*</sup><sup>2</sup>Accounting Department, Faculty of Economics and Business, Universitas Brawijaya, Indonesia

**Citation:** Sari Atmini et al. (2024) The Mediation Effects Of Attitudes, Subjective Norms, And Perceived Behavioral Control On The Relationship Between Dark Personalities And Students' Decisions To Pursue A Career At Big 4 Public Accounting Firms, *Educational Administration: Theory And Practice*, 30 (6), 1059-1071  
Doi: 10.53555/kuey.v30i6.4627

## ARTICLE INFO

## ABSTRACT

The primary objective of this investigation is to explore the intermediary function of three components within the framework of the Theory of Planned Behavior (TPB): attitudes, subjective norms, and perceived behavioral control. These factors are examined in relation to how they mediate the impact of dark personality traits—specifically psychopathy, Machiavellianism, and narcissism—on the career choices of students opting for positions in Big 4 public accounting firms. Data for this research were collected through a questionnaire survey involving 400 undergraduate and postgraduate accounting students from both public and private universities in Indonesia. Utilizing the structural equation model (SEM), the study revealed that attitudes and subjective norms play mediating roles in the influence of narcissism on students' decisions to pursue careers in Big 4 public accounting firms. However, no conclusive evidence was found regarding the involvement of perceived behavioral control in mediating the impact of narcissism on students' career choices in this sector. Additionally, the study was unable to establish the mediation roles of the three TPB constructs in the influence of psychopathy and Machiavellianism on students' decisions to pursue careers in Big 4 public accounting firms.

**Keywords:** psychopathy, Machiavellianism, narcissism, Theory of Planned Behavior, Big 4 public accounting firms

## INTRODUCTION

The process of choosing a career path is a significantly complex discourse, demanding students to thoroughly consider the consequences of their choices, encompassing their own beliefs and responses to the surrounding environment (Jackling and Keneley 2009). Accountants and especially the public accounting profession are often portrayed through negative perspectives which are often unfavorable (Cory 1992; Mladenovic 2000). For example, accountants are seen as individuals who are loaded with calculating numbers (Jackling and Calero 2006; Jackling et al. 2012), lacking social interaction skills, and performing repetitive tasks (Cory 1992). In addition, characteristics and work patterns in public accounting firms are perceived with negative views, especially in Big 4 public accounting firms. Work patterns in Big 4 public accounting firms are typically perceived to result in a decreasing work-life balance, leading to work-family conflict, and even resulting in burnout (Buchheit et al. 2016). Thus, such negative perspectives have the potential to reduce the interest and enthusiasm of accounting students or graduates to work as public accountants (Wen et al. 2018) and to have careers at Big 4 public accounting firms. Referring to the aforementioned perceptions, the authors consider that understanding the beliefs of accounting students towards the public accounting profession and careers at Big 4 public accounting firms becomes an interesting issue.

Individual decisions on initial career selection or preference when entering the world of work are deemed important, because at this stage individuals begin to develop work commitments (Nägele and Neuenschwander 2014). Early career selection is useful as a stepping stone to increase marketability and long-term career advancement. Thus, understanding individual career choices is crucial in understanding key workplace concerns, including job satisfaction, work commitment, and organizational loyalty, as well as compatibility between people and environment (Becker et al. 2006; Nägele and Neuenschwander 2014); even it plays a role

in determining the recruitment and retention strategy of a company. Several previous studies have examined the determinants of individual career choices, such as Lent et al. (1994) which documented the significance of individual, contextual, and institutional factors. Meanwhile, Van Hove and Turban (2015) provided evidence of the role of fit with personality. Kerckhofs et al. (2021) examined the role of individual personality on career preferences as public accountants and the choice to pursue a career in the Big 4 public accounting firms. The findings suggested a correlation between personality traits and students' choices to pursue employment as public accountants (Kerckhofs et al., 2021), thereby influencing the decision-making process regarding a career in either a Big 4 or non-Big 4 public accounting firm (Bagley et al., 2012; Kerckhofs et al., 2021). Additionally, a separate investigation highlighted that among personality traits, openness to experience emerged as the sole factor linked to students opting for a career in accounting. Furthermore, narcissism was identified as a determinant for choosing a career in Big 4 public accounting firms over non-Big 4 counterparts (Kerckhofs et al., 2021).

In addition to examining individual personality perspectives, research on individual career decisions has explored the Theory of Planned Behavior (TPB) framework, as proposed by Ajzen (1991). This framework has been utilized in the study of work-related behavior to anticipate the career inclinations of accounting students, as evidenced by studies conducted by Bagley et al. (2012), Dalton et al. (2014), El-Mousawi and Charbaji (2016), and Solikhah (2014). In addition, the TPB construct was found to play a direct role in explaining students' decisions to work as public accountants (Wen et al. 2018), and in directly influencing student decisions to pursue careers in the Big 4 public accounting firms (Bagley et al. 2012). Psychological factors (personality) such as psychopathy, Machiavellianism, and narcissism are abstract, so mediation is needed to model a process. The TPB surfaces as a function of the psychological factors (psychopathy, Machiavellianism, and narcissism) operating in any situation and helps to conceptualize and explain the influence of psychological factors (psychopathy, Machiavellianism, and narcissism) on career choice decisions. As such, this recognition leads to testing the TPB constructs to mediate the relationship between personality and career decisions.

In contrast to Bagley et al. (2012) positioning the TPB constructs as a determinant of career choice for accounting students, this study focuses on the role of the three TPB constructs, which include attitudes, subjective norms, and perceived behavioral control, in mediating the influence of student personality towards student decisions to pursue careers in Big 4 public accounting firms (Kerckhofs et al. 2021). However, unlike Kerckhofs et al. (2021), this study focuses on dark personality, which consists of psychopathy, Machiavellianism, and narcissism. This emphasis on the dark personality is merely motivated by the contradiction between Hermanson et al. (2009) and Kerckhofs et al. (2021). Hermanson et al. (2009) pointed out that when considering the compatibility of personality with work, accounting students with dark personality traits are less likely to choose the public accounting profession. The argument is, individuals with dark personalities have characteristics that are in contrast to the public accounting profession which is full of work pressure. On the contrary, Kerckhofs et al. (2021) documented the positive influence of narcissism on student decisions to pursue careers at Big 4 public accounting firms. Therefore, this study aims to investigate the role of the TPB constructs, including attitudes, subjective norms, and perceived behavioral control in mediating the influence of an individual's dark personality towards a student's decision to pursue a career at Big 4 public accounting firms.

The significances of this study are: *firstly*, this study implements the TPB framework in understanding individual career decisions by considering the role of the TPB constructs (attitudes, subjective norms, and perceived behavioral control) in mediating the influence of an individual's dark personality towards the decision to pursue a career in Big 4 public accounting firms. The role of TPB in mediating a dark personality is deemed important because personality is abstract and has little contribution to predicting behavior. Therefore, a mediator is required to model a process of the influence of these personalities on behavior. *Secondly*, previous studies have reported that personality is advantageous in predicting individual behavior. However, consideration of personality factors with a focus on dark personalities in the accounting domain has been relatively limited, especially in the context of research on career choice decisions for accounting students. *Thirdly*, this study is important in providing an overview of the personality identity of individuals pursuing careers in the Big 4 public accounting firms. *Lastly*, this study is considerably relevant to the current context in Indonesia indicating a shift in career interests preferred by accounting graduates.

This study is conducted based on a survey of 400 students both from undergraduate and master's programs in accounting at public and private universities in Indonesia. This study implements the TPB concept to explore the role of attitudes, subjective norms, and perceived behavioral control in mediating the influence of individual dark personalities on student decisions in pursuing careers in Big 4 public accounting firms. Furthermore, by employing structural equation modeling (SEM), this study documents that attitudes and subjective norms mediate narcissism, as one of the individual's dark personalities, in influencing student decisions to pursue careers in Big 4 public accounting firms. The results of this study are expected to contribute theoretically to the literature on TPB in the context of decisions career, highlighting that TPB is eligible to be used as a mediation in observing the relationship between individual personality and career decisions. Moreover, this study contributes to the practice of public accounting firms, especially when recruiting auditors

by considering narcissistic personalities in recruiting accounting graduates because they have the attitude required for a career in Big 4 public accounting firms.

Following the introduction, this paper continues with a discussion regarding the literature review which focuses on the dark personality and the TPB constructs as the theoretical basis for the development of hypotheses. Afterward, this paper presents a detailed description of the research method along with an analysis of the results and a discussion of the findings. At last, this paper is finalized with conclusions, implications, and limitations, as well as suggestions for future research.

## **LITERATURE REVIEW**

### **Dark personalities**

Dark personalities are considerably harmful or detrimental characteristics associated with manipulative behavior, egoism, and exploitation (Jonason and Webster 2010). The dark personality consists of three substructures, such as psychopathy, Machiavellianism, and narcissism (Paulhus and Williams 2002). Psychopathy denotes an incapacity to recognize, comprehend, or manage emotions because of deficient emotional intelligence and empathy. Key traits of psychopaths encompass manipulation, deception, callousness, and the pursuit of pleasure (Akhtar et al. 2013; Crysel et al. 2013). Meanwhile, Machiavellianism is characterized by selfishness, manipulation, using others to achieve personal interests, controlling (a strong desire to control others), and rarely considering the consequences for others (Zettler et al. 2011; Zheng et al. 2017). The characteristics of individuals with a narcissistic personality include domineering, feeling more worthy of respect than others, constantly seeking attention and admiration from others, having no human values, and wishing to control others (Wu et al. 2019).

From social psychology perspective, dark personalities are perceived as unfavorable or abnormal (Do and Dadvari 2017). Nevertheless, some of the dark side traits could be advantageous in a business environment. An individual with a high dark personality tends to be an achievement-oriented figure and is more confident and more open when facing challenges and uncertain situations (Jonason et al. 2009). By the perspective of individual compatibility with the environment (person-environment fit perspective), the traits and characteristics of the dark personalities would influence individual career decisions, from which the individual will choose an organization or company that is in accordance with the characteristics of his or her dark personalities (Van Hove and Turban 2015). More specifically according to the context of this study, the traits and characteristics of psychopathic, Machiavellianism, and narcissism are considered to influence students in determining their careers, whether or not to pursue a career in Big 4 public accounting firms (Kerckhofs et al. 2021). The nature and characteristics of the three dark personalities are, however, abstract which are inconclusive to predict behavior. Therefore, mediation is required to link and describe the process of dark personality with career decision-making behavior. This study focuses on three constructs of TPB to mediate the influence of dark personalities on student career decisions.

### **Theory of Planned Behavior (TPB)**

The TPB categorizes beliefs into three distinct types: behavior, normative, and control, and introduces three interrelated constructs: attitudes, subjective norms, and perceived behavioral control. These concepts play crucial roles in social and behavioral research. Attitude refers to an individual's personal evaluation of behavior, subjective norms pertain to socially expected behavior, and perceived behavioral control revolves around self-efficacy concerning behavior. Previous research has emphasized the advantages of this classification within the framework of the Theory of Reasoned Action (TRA) and TPB. TPB enriches TRA by integrating the concept of perceived behavioral control. Moreover, TPB is receptive to the inclusion of additional predictors if they significantly influence intention or behavior variance, thereby extending TRA with the incorporation of perceived behavioral control (Ajzen 1991).

According to TPB, individuals' behavior is influenced by their attitude, perceived social expectations or subjective norms, and perceived behavioral control (Ajzen 1991). Attitude reflects the extent of positive or negative evaluations an individual holds toward specific behaviors. Subjective norms encompass the perceived social expectations associated with adopting those behaviors, including the social pressure individuals feel to either engage or abstain from them. Perceived behavioral control, on the other hand, involves an individual's perception of their ability to control the execution of the behavior. It is linked to the perceived availability of opportunities and resources that influence the feasibility of individuals performing certain behaviors. Expanding on this, additional studies have affirmed that individuals assess whether certain behaviors are easy or difficult to perform based on experience and obstacles in carrying out those behaviors (Ajzen 1991; Yuen 2016).

The TPB concept states that individual behavior is directly determined by attitudes, subjective norms, and perceived behavioral control. However, TPB also recognizes that behavior is indirectly influenced by personalities (Wang et al. 2006). Therefore, this study employs the three TPB constructs as mediators between dark personalities and student career decisions.

### **The Role of Attitude in Mediating the Influence of Dark Personalities on Decisions to Pursue Career at Big 4 Public Accounting Firms**

An individual with a psychopathic personality is typically indicated to have problems in perceiving, understanding, or dealing with emotions because of a deficiency in emotional intelligence and empathy (Akhtar et al. 2013; Crysel et al. 2013) hindering the individual to be insensitive to risk. This response will reduce or eliminate the pressure related with the fear of failure (Morgan and Sisak 2016), which in the context of this study is depicted by the low fear of failing to have a career in Big 4 public accounting firms. The low fear of failure that is experienced by students with psychopathic personalities causes these students to have a positive attitude and influences student behavior toward career choices in Big 4 public accounting firms. In addition, an individual who is psychopathic has a high level of concentration, performs well in uncertain situations, and is interested in exciting activities (Mathieu et al. 2013). This trait implies that individuals with psychopathic personalities prefer things or activities that are challenging, resembled by the working character in Big 4 public accounting firms (Kerckhofs et al. 2021). Since the personality traits of psychopaths are in accordance with the resembled working character in Big 4 public accounting firms, it is logical for this study to expect students with psychopathic personalities to have a positive attitude toward career choices at Big 4 public accounting firms and to influence student behavior to choose a career at Big 4 public accounting firms. In addition to psychopaths, dark personalities are represented by Machiavellianism. One of the characteristics depicted by individuals with Machiavellian personality is having a high desire to pursue status (Dahling et al. 2009), serving as a strong drive in making a lot of money (Zettler and Solga 2013) and demanding a higher achievement (Sesen 2013). Thus, an individual with a Machiavellianism personality is relatively associated to have a career as an auditor at Big 4 public accounting firms. As asserted by Kerckhofs et al. (2021), a career in Big 4 public accounting firms is perceived to offer higher starting and long-term salaries, enhanced prospects for acquiring training and experience, as well as wider opportunities to achieve career prospects inside and outside public accounting firms. Therefore, it is logical to expect students with a Machiavellian personality to have a positive attitude towards a career choice at Big 4 public accounting firms which then influences student behavior to choose a career at Big 4 public accounting firms.

A narcissistic personality makes an individual to have self-loving traits, such as high self-recognition, attention-seeking (Do and Dadvari 2017), a strong motivation to pursue personal goals and develop themselves (Forsyth et al. 2012), and a tendency to achieve status and prestige (Kerckhofs et al. 2021). A career at Big 4 public accounting firms is perceived as offering higher prestige and the opportunity to pursue a wider career, both inside and outside Big 4 KAPs. This opportunity allows individuals to achieve personal goals and develop themselves. Thus, this study expects the students with narcissistic personality to have a positive attitude towards career choices in Big 4 public accounting firms perceived to offer things that are consistent with narcissistic personalities. Furthermore, a positive attitude will influence student behavior in choosing a career at Big 4 public accounting firms. This expectation has been confirmed through the research findings of Kerckhofs et al. (2021).

The explained arguments and logical reasonings emphasize the importance of attitude in mediating the relationship between dark personalities – psychopathy, Machiavellianism, and narcissism – and students' choices for careers in Big 4 public accounting firms. Thus, this study formulates the following hypotheses:

**H1a:** *Attitude mediates psychopaths in influencing students' choices to pursue careers at Big 4 public accounting firms.*

**H1b:** *Attitude mediates Machiavellianism in influencing students' choices to pursue careers at Big 4 public accounting firms.*

**H1c:** *Attitude mediates narcissism in influencing students' choices to pursue careers at Big 4 public accounting firms.*

### **The Role of Mediating Subjective Norms in the Relationship between Dark Personalities and Career Decisions at Big 4 Public Accounting Firms**

Typically, psychopathic personality is generally connoted negatively. However, this personality allows individuals to have the capability to achieve success in their performance in everyday life (Wu et al. 2019). Individuals with psychopathic personalities are assumed hard to feel empathy emotionally, but these individuals still have cognitive empathy making the individuals with psychopathic personalities able to understand how to direct others to achieve goals (Jonason and Krause 2013). Successful psychopaths often strike a balance between impulsivity and antisocial tendencies, while also demonstrating a sense of responsibility, enabling them to effectively contribute within the organization (Fennimore 2017) and entering the ranks of successful top management (Boddy 2015). This kind of trait implies the ability of individuals with psychopathic personality to succeed in careers in organizations that are more based on teamwork (working character) required for a career in public accounting firms, including Big 4 public accounting firms. With this kind of trait, an individual with a psychopathic personality feels that the people around them see that this individual is capable of achieving success if he has a career at Big 4 public accounting firms. Furthermore, the individuals also perceive that the people around them will approve of their choice to have a career at Big 4 public accounting firms. Hence, it is coherent for this study to expect students with psychopathic personality



to perceive that the people around them will agree with their choice of career at Big 4 public accounting firms, subsequently influencing student behavior to choose a career at Big 4 public accounting firms.

However, an individual with a Machiavellian personality tends to be selfish, strategic, and manipulative (Zettler et al. 2011), pursuing one's own goals and maximizing interests, and having a strong desire to control others (Zheng et al. 2017). In terms of interaction, this individual pours out little emotion and rarely considers the consequences for the people around (Zettler et al. 2011), lacks affinity and responsibility, and tends to use persuasion and self-disclosure (Liu 2008) which can, however, help motivate others in a certain direction (Do and Dadvari 2017). In addition, an individual with a Machiavellian personality has a strong desire to control and pursue status (Dahling et al. 2009) and prefers to manipulate and take advantage of other people to achieve personal interests (Zheng et al. 2017). The selfish and self-centered nature which are the main characteristics of an individual with a Machiavellian personality makes the individuals perceive that the people around them always agree to their every action and choice, including the choice to have a career in Big 4 public accounting firms. Referring to this description, this study expects the students with Machiavellianism personality perceives that the people around them approve of career choices at Big 4 public accounting firms, which in turn influences the students' behavior to choose a career at Big 4 public accounting firms.

Nonetheless, individuals who have a narcissistic usually possess an overly positive self-concept, causing them to perceive themselves as superior or more competent in various aspects than they actually are. This trait is often associated with difficulties in forming intimate relationships, a heightened readiness to take advantage of others for personal benefit, and a tendency to bolster their positive self-perception through self-serving behaviors (Menon and Sharland 2011). Particularly, narcissistic personality traits include domineering, being superior, feeling good about themselves as well as feeling more worthy of respect than others, the tendency to be selfish and consistently seeking attention and admiration from others, displaying adeptness in acquiring resources through charisma, persuading others to adopt their ideas (O'Reilly III et al. 2014), and expecting others to embrace their perspectives (Wu et al. 2019). These traits imply that individuals with narcissistic personality perceive the people around them as agreeing with their decisions and choices, including career choices. Referring to this description, this study expects students with narcissistic personalities to perceive the people around them as agreeing with career choices at Big 4 public accounting firms, which in turn influences student behavior to choose careers at Big 4 public accounting firms.

These arguments and logical reasonings emphasize the importance of subjective norms in mediating the relationship between dark personalities, including psychopathy, Machiavellianism, and narcissism, and students' choice of career at Big 4 public accounting firms. Therefore, this study develops the following hypotheses:

**H2a:** *Subjective norms mediate psychopathy in influencing students' choices to pursue careers at Big 4 public accounting firms.*

**H2b:** *Subjective norms mediate Machiavellianism in influencing students' choices to pursue careers at Big 4 public accounting firms.*

**H2c:** *Subjective norms mediate narcissism in influencing students' choices to pursue careers at Big 4 public accounting firms.*

### **The Mediation Role of Perceived Behavior Control in the Relationship between Dark Personality and Career Decisions at the Big 4 KAP**

As aforementioned in the previous section, individuals who are psychopathic tend to have a high level of concentration and perform well in uncertain situations (Mathieu et al. 2013). In addition, the individual is smarter, more appealing, and more efficient (Do and Dadvari 2017). However, individuals with a psychopathic personality are not sensitive to risk, thereby reducing or eliminating risk pressure related to the fear of failure (Morgan and Sisak 2016), including the low fear of failing to have a career at Big 4 public accounting firms. The inherent nature of individuals with such psychopathic personality leads these individuals to believe that it is easy for them to have a career at Big 4 public accounting firms. Therefore, in the context of this study, it is expected that students with psychopathic personalities believe that it is easy for them to have a career at Big 4 public accounting firms, influencing the behavior of students to choose a career at Big 4 public accounting firms.

Individuals displaying high levels of Machiavellianism exhibit a strong drive for achievement, a focus on results, and determination in pursuing their goals, along with an ambition for status (Dahling et al. 2009). They are also inclined to capitalize on opportunities to advance their own interests (Liu 2008). Those with a Machiavellian personality typically possess a heightened desire for accomplishment, prefer solving problems autonomously, are willing to take calculated risks, and show a keen interest in attaining successful outcomes through their efforts or decisions (Sesen 2013). In addition, this high demand for achievement motivates individuals to dare to face challenging situations and pursue excellence. This kind of personality trait leads individuals to feel that they have the ability to achieve achievement in the form of a career choice at Big 4 public accounting firms.

The narcissistic personality is defined by self-love and a broad self-view, as well as having a high level of self-knowledge, being ready to accept attention, and displaying exceptional proficiency in recognizing and seizing opportunities (Do and Dadvari 2017). Additionally, individuals with high levels of narcissism exhibit a robust drive to accomplish personal objectives and are eager to enhance themselves and attract attention to their lives

(Wu et al. 2019). In general, narcissistic people overestimate their own talents (Campbell et al. 2011) and assume that they will outperform others in the future. This quality of narcissism drives the individual to have higher faith and confidence in actualizing things for themselves. Individuals with elevated levels of narcissism typically possess a heightened belief in their capacity to attain goals and actively anticipate self-efficacy (Brookes 2015). This trait implies that individuals with narcissistic personality have control over behavior, opportunities, and resources driving these individuals to think that it is easy to perform certain behaviors, including choosing a career. Therefore, this study expects the students with narcissistic personality to have behavioral control, opportunities, and resources that lead these students to consider that a career at Big 4 public accounting firms is an easy and possible thing to do, which in turn influences student behavior to choose a career at Big 4 public accounting firms.

This argument highlights the significance of perceived behavioral control in mediating the relationship between dark personalities, specifically psychopathy, Machiavellianism, and narcissism, and students' career choice at Big 4 public accounting firms. As a result, the following hypotheses are proposed in this study:

**H3a:** *Perceived behavior control mediates psychopathy in influencing students' choices to pursue careers at Big 4 public accounting firms.*

**H3b:** *Perceived behavior control mediates Machiavellianism in influencing students' choices to pursue careers at Big 4 public accounting firms.*

**H3c:** *Perceived behavior control mediates narcissism in influencing students' choices to pursue careers at Big 4 public accounting firms.*

## RESEARCH METHOD

### Research Respondents

The population in this study included students of both undergraduate and master's programs in accounting in Indonesia. The implemented sampling design was non-probability sampling with convenience sampling type. This study obtained 400 respondents. All responses provided by respondents were highly relevant to this study.

### Data

The type of data used in this research was primary data. This study employed a questionnaire survey as a data collection method and selected the type of online questionnaires in the form of google forms which were distributed via WhatsApp.

### Research Variable

This research utilized dependent, independent, mediating, and control variables. The dependent variable in this study was career choice, including the possibility to choose a Big 4 public accounting firms as a place to start a career after completing the students' studies. To measure this variable, respondents were asked to provide responses ranging from 1 (very unlikely) to 5 (very likely) to the following question: "If you receive the two job offers, one of the job offers comes from a Big 4 public accounting firms, while other job offers come from non-Big 4 public accounting firms, then how likely are you to accept job offers from Big 4 public accounting firms (and reject job offers from non-Big 4 public accounting firms)?" (Bagley et al. 2012).

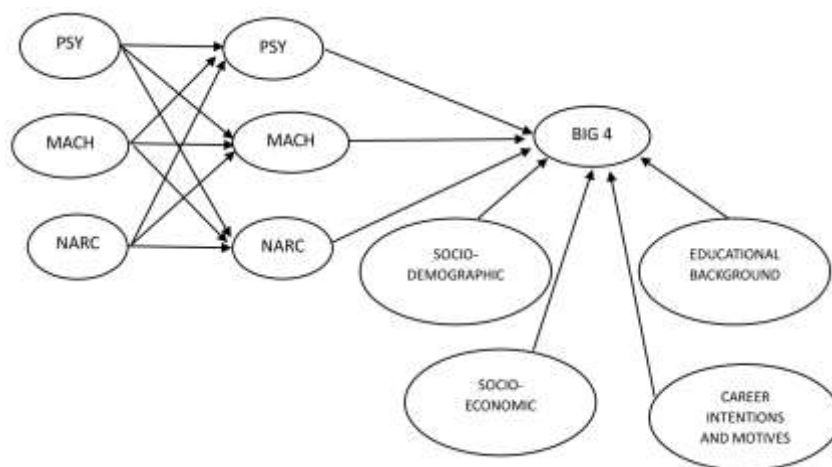
The independent variable used in this study was dark personality including three underlying personalities, *i.e.*, psychopathy (PSY), Machiavellianism (MAC), and narcissism (NARC). Psychopaths are perceived to be impulsive and heartless. Machiavellianism is defined as manipulative strategies and behavior. Narcissism is distinguished by an excessive sense of self-esteem and a compelling desire for control and dominance over others. The dark personality variable is measured by the Short Dark Triad (SD3; Jones and Paulhus (2014)) consisting of 25 items representing psychopathic (7 items), Machiavellianism (9 items), and narcissism (9 items). Respondents were asked to respond within a 7-point Likert scale, with 1 for strongly disagree and 7 for strongly agree.

This research incorporates attitude variables (SIKAP), subjective norms (NS), and perceived behavioral control (KPP) as mediating factors within the TPB framework. Attitude (SIKAP) is assessed through six items, utilizing a seven-point semantic differential scale (e.g., ranging from a favorable idea to an unfavorable one). This aims to capture participants' perspectives on accepting a job offer from Big 4 public accounting firms. Subjective norm (SN) is gauged using four items prompting respondents to evaluate the degree to which influential individuals in their lives, such as parents, family, and friends, anticipate them working at Big 4 public accounting firms (as opposed to non-Big 4 public accounting firms). KPP is measured through four items reflecting respondents' comfort levels in accepting job offers from Big 4 public accounting firms. Responses to SN and KPP items were recorded on a 7-point Likert scale, where 1 signifies strong disagreement and 7 denotes strong agreement. The items used to measure the TPB construct were adapted from prior studies (Ajzen 2006). The control variables in this study represent the socio-demographic characteristics, socio-economic status, and career intentions and motives of the respondents. Socio-demographic characteristics include gender (*JK*, a dummy variable with 1 for male and 0 for female), age (*AGE*, with a score of 1 for respondents aged less than 20 years, 2 for respondents aged between 20 to 24 years, and 3 for respondents aged 25 years or older), as well

as the expected number of children (with a score of 0 for respondents expecting no children, 1 for respondents expecting 1 child, 2 for respondents expecting 2 children, 3 for respondents expecting 3 children, 4 for respondents expecting 4 children, and 5 for respondents expecting more than 4 children). Socio-economic status (*SE*) includes the last education of parents, measured as the average of the highest educational scores of fathers and mothers (score 1 if the father/mother has the last education in elementary school, 2 if the father/mother has the last education in junior high school, 3 if the father/mother has the last education in high school, 4 if the father/mother has a diploma education, 5 if the father/mother has a Bachelor's degree, 6 if the father/mother has a Master degree, and 7 if the father/mother has a Doctorate degree. Respondents' career intentions and motives are represented by first tenure (*MKP*), measuring the length of the respondent's intention to stay at the workplace that they first obtained (with a score of 1 if the respondent intends to work less than 1 year, 2 if the respondent intends to work more from 1 year to 3 years, 3 if the respondent intends to work more than 3 years to 5 years, and 4 if the respondent intends to work for more than 5 years).

### Hypothesis Test

In accordance with the developed hypothesis, this study implemented a mediation research model. The data in this study were analyzed by employing structural equation modeling (SEM) techniques. The research model is presented in Figure 1 as follows.



**Figure 1.** Research Model

## RESULTS

### Respondent Demographics

The research sample consisted of 400 respondents who were undergraduate and master in accounting programs from various public and private universities in Indonesia. In general, the respondents to this study were dominated by female students (71.5%) with an age ranging from 20 to 24 years (62.75%). Most of the respondents were undergraduate in accounting students (83%). The complete demographic characteristics of the respondents are presented in Table 1 as follows.

**Table 1.** Respondent Demographics

Indicators	Value	Freq.	Percentage
Gender	male	114	28.50%
	female	286	71.50%
Age	less than 20	86	21.50%
	20 – 24 years old	251	62.75%
	more than 25	63	15.75%
Education Level	undergraduate	332	83.00%
	master's program	68	17.00%

### Description of Response from Respondents

The results of processing and descriptive statistical analysis of the frequency of responses from respondents to each questionnaire item are presented in Table 2. Respondents were also asked to provide information regarding the number of children they hoped to have and how long they planned to stay at their first job. Most of the respondents (58.75%) expect to have 2 children in the future. Meanwhile, about half of the respondents (50.75%) will stay for more than 1 to 3 years at their first job.

**Table 2.** Description of Response from Respondents

Items	Theoretical Range	Actual Range	Modes	Freq.	Mean	Standard Deviation
PSY 1	1 - 7	1 - 7	4	112	3.47	1.54
PSY 2	1 - 7	1 - 7	6	111	5.22	1.56
PSY 3	1 - 7	1 - 7	1	202	2.12	1.60
PSY 4	1 - 7	1 - 7	1	135	2.55	1.61
PSY 5	1 - 7	1 - 7	1	116	2.89	1.81
PSY 6	1 - 7	1 - 7	4	120	3.82	1.66
PSY 7	1 - 7	1 - 7	4	95	4.33	1.65
MACH 1	1 - 7	1 - 7	7	166	5.54	1.75
MACH 2	1 - 7	1 - 7	1	225	1.81	1.24
MACH 3	1 - 7	1 - 7	4	95	4.21	1.79
MACH 4	1 - 7	1 - 7	7	165	5.83	1.40
MACH 5	1 - 7	1 - 7	4	74	3.75	1.86
MACH 6	1 - 7	1 - 7	1	155	2.72	1.85
MACH 7	1 - 7	1 - 7	6	91	4.93	1.75
MACH 8	1 - 7	1 - 7	4	79	3.83	1.96
MACH 9	1 - 7	1 - 7	4	90	3.89	1.80
NARC 1	1 - 7	1 - 7	4	131	4.59	1.47
NARC 2	1 - 7	1 - 7	4	95	4.41	1.62
NARC 3	1 - 7	1 - 7	4	111	3.66	1.66
NARC 4	1 - 7	1 - 7	4	100	3.58	1.66
NARC 5	1 - 7	1 - 7	5	98	5.26	1.43
NARC 6	1 - 7	1 - 7	5	92	5.02	1.50
NARC 7	1 - 7	1 - 7	4	83	3.84	1.84
NARC 8	1 - 7	1 - 7	7	174	5.80	1.42
NARC 9	1 - 7	1 - 7	4	93	4.31	1.82
Sikap 1	1 - 7	1 - 7	7	30	6.22	1.02
Sikap 2	1 - 7	3 - 7	7	23	6.29	0.95
Sikap 3	1 - 7	1 - 7	7	54	5.89	1.15
Sikap 4	1 - 7	3 - 7	7	25	6.38	0.94
Sikap 5	1 - 7	1 - 7	7	59	6.14	1.10
Sikap 6	1 - 7	1 - 7	7	46	6.29	1.03
NS 1	1 - 7	1 - 7	7	171	5.83	1.31
NS 2	1 - 7	1 - 7	7	152	5.63	1.46
NS 3	1 - 7	1 - 7	7	93	4.65	1.87
NS 4	1 - 7	1 - 7	7	146	5.65	1.35
KPP 1	1 - 7	2 - 7	7	167	5.86	1.22
KPP 2	1 - 7	2 - 7	7	146	5.79	1.19
KPP 3	1 - 7	1 - 7	7	105	5.30	1.37
KPP 4	1 - 7	1 - 7	5	105	5.21	1.35

Table 3 describes more details items on respondents' preferences regarding the number of children that are expected to have as well as the career duration in the first workplace.

**Table 3.** Profile of Respondents Based on Expectations of Number of Children and Career Duration in the 1<sup>st</sup> Workplace

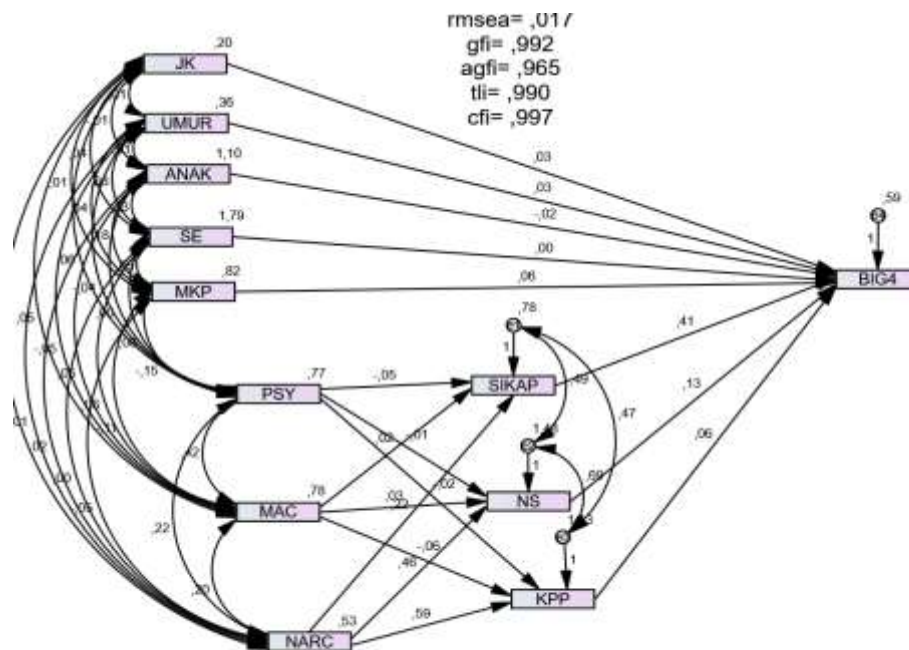
Indicators	Value	Freq.	Percentage
Number of children expected	0 (does not expect to have any)	45	11.25%
	1 child	24	6.00%
	2 children	235	58.75%
	3 children	69	17.25%
	3 children	15	3.75%
Career duration in the first workplace	more than 4 children	12	3.00%
	less than 1 year	89	22.25%
	more than 1 - 3 years	203	50.75%
	more than 3 - 5 years	60	15.00%
	more than 5 years	48	12.00%

### Hypothesis Test Results

Prior to testing the hypothesis, this study tested the reliability and validity of the research instruments. The test results indicated that the implemented research instruments were reliable and valid. In addition, this study conducted a model of suitability test with the data indicating that the model is in accordance with the data. All



the required test was performed. However, the detailed results were not reported. Testing with structural equation modeling techniques generates a schematic model as presented in Figure 2 as follows.



**Figure 2.** Path Model

Meanwhile, Table 4 presents the results of the hypothesis test, depicting information regarding the significance level of the relationship among variables.

**Table 4.** Hypothesis Test Results

			Estimates	SE	CR	p-values
ATTITUDE	<---	PSY	-0.051	0.062	-0.823	0.410
ATTITUDE	<---	MAC	0.015	0.061	0.248	0.804
ATTITUDE	<---	NARC	0.221	0.066	3.347	0.000
BIG4	<---	ATTITUDE	0.411	0.052	7.941	0.000
NS	<---	PSY	-0.005	0.085	-0.060	0.952
NS	<---	MAC	0.035	0.084	0.416	0.677
NS	<---	NARC	0.462	0.091	5.089	0.000
BIG4	<---	NS	0.126	0.038	3.285	0.001
KPP	<---	PSY	-0.021	0.074	-0.285	0.776
KPP	<---	MAC	-0.065	0.073	-0.884	0.376
KPP	<---	NARC	0.595	0.079	7.496	0.000
BIG4	<---	KPP	0.071	0.044	1.627	0.104
BIG4	<---	JK	0.045	0.086	0.517	0.605
BIG4	<---	AGE	-0.007	0.006	-1.155	0.248
BIG4	<---	CHILD	-0.017	0.038	-0.451	0.652
BIG4	<---	SE	0.002	0.029	0.074	0.941

**Notes:** PSY, MAC and NARC respectively refer to personality traits of dark psychopathy, Machiavellianism, and narcissism (7-point Likert scale; 1 = strongly disagree, 7 = strongly agree). ATTITUDE, NS, and KPP are constructs of Theory of Planned Behavior, including attitudes, subjective norms, and perceived behavioral control (Likert scale 7 points; 1 = strongly disagree, 7 = strongly agree). BIG4 refers to career choice, including the possibility of students choosing Big 4 KAPs as a place to start their career (5-point Likert scale; 1 = very unlikely, 7 = very likely). JK refers to gender (1 = male, 0 = female), AGE is the age of the respondent (1 = less than 20 years, 2 = 20 – 24 years, 3 = 25 years or more), CHILD refers to the expected number of children (0 = expecting no children, 1 = expecting 1 child, 2 = expecting 2 children, 3 = expecting 3 children, 4 = expecting 4 children, 5 = expecting more than 4 children). SE is the last education of parents, as measured by the average educational score of father and mother (1 = SD, 2 = SMP, 3 = SMA, 4 = Diploma (D3/D4), 5 = Undergraduate (S1), 6 = Master's (S2), 7 = Doctor (S3)). MKP denotes the 1<sup>st</sup> career duration (1 = less than 1 year, 2 = more than 1 year to 3 years, 3 = more than 3 years to 5 years, 4 = more than 5 years).

Table 4 reveals that testing the relationship between psychopathy and Machiavellianism and attitudes generates a significance level of more than 5%, whereas between narcissism and attitudes generates a significance level of less than 5%. Meanwhile, the relationship between attitudes and students' decisions to have a career at Big 4 public accounting firms indicates a significance level of less than 5%. These results lead to the finding that attitudes mediate narcissism in influencing students' decisions to have career at Big 4 public accounting firms, yet attitudes are unable to mediate psychopathy and Machiavellianism in influencing students' decisions to have careers in Big 4 public accounting firms. Hence, this research supports H1c, but does not support H1a and H1b.

The results of the tests examining the mediating influence of subjective norms reveal a significance level exceeding 5% for the connection between psychopathy and Machiavellianism with subjective norms, while it is below 5% for the association between narcissism and subjective norms. Simultaneously, the correlation between subjective norms and students' choices to pursue a career at Big 4 public accounting firms demonstrates a significance level below 5%. These findings suggest that subjective norms act as a mediator for narcissism in shaping students' decisions to enter careers in Big 4 public accounting firms. However, subjective norms do not mediate psychopathy and Machiavellianism in influencing students' career decisions in the same context. Consequently, this research successfully supports H2c but fails to support H2a and H2b.

On the other hand, the examination of perceived behavioral control as a mediating factor indicates a significance level exceeding 5% for the relationship between psychopathy and Machiavellianism with perceived behavioral control, and a significance level below 5% for the relationship between narcissism and perceived behavioral control. However, the link between perceived behavioral control and students' decisions to pursue a career in Big 4 public accounting firms yields a significance level exceeding 5%. These outcomes suggest that this study does not establish a mediating role for perceived behavioral control in the connections between psychopathy, Machiavellianism, and narcissism, and students' choices to pursue careers at Big 4 public accounting firms. Thus, this study does not succeed in supporting H3a, H3b, and H3c.

This finding is supported by the results of the standardization effect on direct and indirect effects as presented in Table 5, indicating that the indirect effect of standardization of narcissism (0.149) on student decisions to have a career in Big 4 public accounting firms is higher than the direct effect of standardization (0.000). Thus, this study succeeded in finding evidence that subjective attitudes and norms mediate narcissism in influencing student decisions to have a career in Big 4 public accounting firms.

**Table 5.** Direct and Indirect Effects of Standardization

	<i>BIG4</i>	
	Immediate Effect of Standardization	Indirect Effects of Standardization
<i>PSY</i>	0.000	-0.022
<i>MAC</i>	0.000	0.006
<i>NARC</i>	0.000	0.149

Moreover, the outcomes from the Sobel test, as outlined in Table 6, consistently align with the findings from both the structural equation modeling test and the tests examining standardized direct and indirect effects. The examination of the mediating impact of attitudes and subjective norms reveals a significance level below 5%, underscoring their role in mediating the influence of narcissism on students' choices to pursue a career at Big 4 public accounting firms. Conversely, the significance level for testing the mediating effect of perceived behavioral control exceeds 5%. These findings signify that attitudes and subjective norms act as mediators in the relationship between narcissism and students' decisions to enter the workforce at Big 4 public accounting firms. However, perceived behavioral control does not emerge as a mediator in the influence of narcissism on students' career decisions in this context.

**Table 6.** Sobel Test Results

Indirect Effects	<i>z sobel</i>	<i>p-value</i>
<i>NARC --&gt; SIKAP --&gt; BIG4</i>	3,084	0,002
<i>NARC --&gt; NS --&gt; BIG4</i>	2,816	0,004
<i>NARC --&gt; KPP --&gt; BIG4</i>	1,471	0,141

## DISCUSSION

This research unveiled that the impact of narcissism on students' choices to enter the field of Big 4 public accounting firms is mediated by attitudes and subjective norms, consistent with a previous investigation (Kerckhofs et al., 2021). This earlier study affirmed that students' decisions regarding a career in Big 4 public accounting firms were entirely influenced by their attitudes toward these firms. However, this current study failed to discover evidence supporting the role of perceived behavioral control in mediating the influence of narcissism on students' decisions to pursue careers in Big 4 public accounting firms. Moreover, this study did not establish the involvement of attitudes, subjective norms, and perceived behavioral control in mediating the

impact of psychopathy and Machiavellianism on students' choices related to careers in Big 4 public accounting firms.

Students who have a narcissistic personality depict self-love, like high self-recognition, want to receive attention (Do and Dadvari 2017), demonstrate a powerful motivation to chase individual objectives and develop themselves (Forsyth et al. 2012), and tend to achieve status and prestige (Kerckhofs et al. 2021). A career at Big 4 public accounting firms is perceived by students as offering higher prestige and the opportunity to pursue a broader career, which allows students to achieve personal goals and develop themselves. These results were evident in students with a narcissistic personality exhibiting a positive attitude towards a career at Big 4 public accounting firms perceived as offering things that are consistent with a narcissistic personality which will further influence students' behavior in choosing a career at Big 4 public accounting firms. In addition, students with narcissistic personality tend to have a very positive self-concept and expect others to accept their perspectives (Wu et al. 2019). This characteristic reveal that students with narcissistic personality perceive that the people around them will approve of their decisions and choices, including agreeing with their choice to have a career at Big 4 public accounting firms which then influences students' behavior to choose a career at Big 4 public accounting firms.

However, this narcissistic nature does not result in a change for students' perspective on the availability of opportunities and resources and does not change whether students believe that it is easy or difficult for them to choose a career at Big 4 public accounting firms. Likewise, the traits that characterize psychopathic personality and Machiavellianism which are owned by students is not able to change students' attitudes towards the choice to have a career at Big 4 public accounting firms, and does not affect student perceptions towards the opinions of people around them regarding their decisions to have a career at Big 4 public accounting firms, and does not change the perspective of students about whether it is easy or difficult to pursue a career at Big 4 public accounting firms. As a consequence, it also has no role in determining whether students will behave specifically in choosing a career at Big 4 public accounting firms.

## CONCLUSION

This research seeks to explore the involvement of elements within the Theory of Planned Behavior (TPB), encompassing attitudes, subjective norms, and perceived behavioral control, as intermediaries in the impact of individual dark personality traits on students' choices regarding a career with Big 4 public accounting firms. The dark personality traits examined in this study consist of psychopathy, Machiavellianism, and narcissism. The investigation revealed that attitudes and subjective norms act as mediators in the relationship between narcissism and students' decisions to pursue a career at Big 4 public accounting firms. Nevertheless, the study failed to uncover supporting evidence for the mediating role of perceived behavioral control in the influence of narcissism on students' career decisions within Big 4 public accounting firms. Additionally, the research was unsuccessful in establishing the mediation of psychopathy and Machiavellianism through the three TPB constructs in shaping students' choices regarding a career at Big 4 public accounting firms.

This study contributes theoretically to the literature on TPB in the context of career decisions, indicating that TPB is appropriate to be used as a mediation in the relationship between individual personalities and career decisions. This study also contributes to the practice of public accounting firms, especially when recruiting auditors by considering to recruit the accounting graduates with narcissistic personalities because these individuals have the attitude required for a career at Big 4 public accounting firms.

However, this study has several limitations, in which the research respondents were dominated by undergraduate students and this study did not consider the possibility of differences in the education levels of the respondents towards the research findings obtained. Given the fact that more fresh graduates consider to pursue on master's programs, it is, thus, important to examine whether their career choices differ from undergraduate students. Hence, future research is encouraged to consider this phenomenon. In addition, most higher educations have made curriculum changes at the undergraduate level to accommodate government policies, especially from the Ministry of Education, Culture, Research and Technology regarding the implementation of freedom to learn (*Merdeka Belajar Kampus Merdeka – MBKM*). Through the MBKM program, students are expected to obtain broad opportunities to do internships in affiliated companies including at Big 4 public accounting firms. By doing so, this opportunity allows the students to experience directly the working characteristics of Big 4 public accounting firms, enabling the potential to change attitudes, subjective norms, and behavioral control of student perceptions for a career choice at Big 4 public accounting firms. Future research is also encouraged to investigate student career choices other than careers at Big 4 public accounting firms, such as choices for careers in public sector accounting, private accounting, and other related career fields.

## ACKNOWLEDGMENT

We are grateful to the Faculty of Economics and Business, Universitas Brawijaya, Indonesia for the financial support.

### CONFLICTING INTEREST

The authors state that they do not have any known conflicting financial interests or personal relationships that could have potentially influenced the work presented in this paper.

### REFERENCES

1. Ajzen, I. 1991. The Theory of Planned Behavior. *Organizational Behavior Human Decision Processes* 50 (2):179-211.
2. Ajzen, I. 2006. Constructing a Theory of Planned Behavior Questionnaire. Available at: <http://people.umass.edu/aizen/pdf/tpb.measurement.pdf>.
3. Akhtar, R., G. Ahmetoglu, and T. Chamorro-Premuzic. 2013. Greed is Good? Assessing the Relationship between Entrepreneurship and Subclinical Psychopathy. *Personality Individual Differences* 54 (3):420-425.
4. Bagley, P. L., D. Dalton, and M. Ortegren. 2012. The Factors that Affect Accountants' Decisions to Seek Careers with Big 4 versus Non-Big 4 Accounting Firms. *Accounting Horizons* 26 (2):239-264.
5. Becker, J. L., M. P. Milad, and S. C. Klock. 2006. Burnout, Depression, and Career Satisfaction: Cross-sectional Study of Obstetrics and Gynecology Residents. *American Journal of Obstetrics Gynecology* 195 (5):1444-1449.
6. Boddy, C. R. 2015. Organisational Psychopaths: A Ten Year Update. *Management Decision* (53):2407-2432.
7. Brookes, J. 2015. The Effect of Overt and Covert Narcissism on Self-esteem and Self-efficacy Beyond Self-esteem. *Personality Individual Differences* 85:172-175.
8. Buchheit, S., D. W. Dalton, N. L. Harp, and C. W. Hollingsworth. 2016. A Contemporary Analysis of Accounting Professionals' Work-life Balance. *Accounting Horizons* 30 (1):41-62.
9. Campbell, W. K., B. J. Hoffman, S. M. Campbell, and G. Marchisio. 2011. Narcissism in Organizational Contexts. *Human Resource Management Review* 21 (4):268-284.
10. Cory, S. N. 1992. Quality and Quantity of Accounting Students and the Stereotypical Accountant: Is There a Relationship? *Journal of Accounting Education* 10 (1):1-24.
11. Crysel, L. C., B. S. Crosier, and G. D. Webster. 2013. The Dark Triad and Risk Behavior. *Personality Individual Differences* 54 (1):35-40.
12. Dahling, J. J., B. G. Whitaker, and P. E. Levy. 2009. The Development and Validation of a New Machiavellianism Scale. *Journal of Management* 35 (2):219-257.
13. Dalton, D. W., S. Buchheit, and J. J. McMillan. 2014. Audit and Tax Career Paths in Public Accounting: An Analysis of Student and Professional Perceptions. *Accounting Horizons* 28 (2):213-231.
14. Do, B.-R., and A. Dadvari. 2017. The Influence of The Dark Triad on The Relationship Between Entrepreneurial Attitude Orientation and Entrepreneurial Intention: A Study Among Students in Taiwan University. *Asia Pacific Management Review* 22 (4):185-191.
15. El-Mousawi, H. Y., and A. Charbaji. 2016. Becoming a CPA—How to Attract University Students to the Accounting Profession using Theory of Planned Behavior? *Open Journal of Accounting* 5 (02):9.
16. Fennimore, A. 2017. Natural Born Opportunists. *Management Decision* (55):1629-1644.
17. Forsyth, D. R., G. C. Banks, and M. A. McDaniel. 2012. A Meta-analysis of the Dark Triad and Work Behavior: A Social Exchange Perspective. *Journal of Applied Psychology* 97 (3):557.
18. Hermanson, H. M., M. C. Hill, and S. H. Ivancevich. 2009. A Longitudinal Study of New Staff Auditors' Initial Expectations, Experiences, and Subsequent Job Perceptions. *Advances in Accounting Behavioral Research* 12:145-183.
19. Jackling, B., and C. Calero. 2006. Influences on Undergraduate Students' Intentions to Become Qualified Accountants: Evidence from Australia. *Accounting Education: an International Journal* 15 (4):419-438.
20. Jackling, B., P. De Lange, J. Phillips, and J. Sewell. 2012. Attitudes Towards Accounting: Differences between Australian and International Students. *Accounting Research Journal* 25 (2):113-130.
21. Jackling, B., and M. Keneley. 2009. Influences on the Supply of Accounting Graduates in Australia: a Focus on International Students. *Accounting & Finance* 49 (1):141-159.
22. Jonason, P. K., and L. Krause. 2013. The Emotional Deficits Associated with the Dark Triad Traits: Cognitive Empathy, Affective Empathy, and Alexithymia. *Personality Individual Differences* 55 (5):532-537.
23. Jonason, P. K., N. P. Li, G. D. Webster, and D. P. Schmitt. 2009. The Dark Triad: Facilitating a Short-term Mating Strategy in Men. *European Journal of Personality* 23 (1):5-18.
24. Jonason, P. K., and G. D. Webster. 2010. The Dirty Dozen: a Concise Measure of the Dark Triad. *Psychological Assessment* 22 (2):420.
25. Jones, D. N., and D. L. Paulhus. 2014. Introducing the Short Dark Triad (SD3): a Brief Measure of Dark Personality Traits. *Assessment* 21 (1):28-41.



26. Kerckhofs, L., K. Hardies, M.-L. Vandenhoute, and S. Ceustermans. 2021. Starting Your Career at an Accounting Firm: The Role of Personality in Explaining Career Starts. *Accounting Horizons* 35 (1):105-131.
27. Lent, R. W., S. D. Brown, and G. Hackett. 1994. Toward a Unifying Social Cognitive Theory of Career and Academic Interest, Choice, and Performance. *Journal of Vocational Behavior* 45 (1):79-122.
28. Liu, C. C. 2008. The Relationship between Machiavellianism and Knowledge Sharing Willingness. *Journal of Business Psychology & Marketing* 22 (3):233-240.
29. Mathieu, C., R. D. Hare, D. N. Jones, P. Babiak, and C. S. Neumann. 2013. Factor Structure of the B-Scan 360: A Measure of Corporate Psychopathy. *Psychological Assessment* 25 (1):288.
30. Menon, M. K., and A. Sharland. 2011. Narcissism, Exploitative Attitudes, and Academic Dishonesty: An Exploratory Investigation of Reality versus Myth. *Journal of Education for Business* 86 (1):50-55.
31. Mladenovic, R. 2000. An Investigation into Ways of Challenging Introductory Accounting Students' Negative Perceptions of Accounting. *Accounting Education* 9 (2):135-155.
32. Morgan, J., and D. Sisak. 2016. Aspiring to Succeed: A Model of Entrepreneurship and Fear of Failure. *Journal of Business Venturing* 31 (1):1-21.
33. Nägele, C., and M. P. Neuenschwander. 2014. Adjustment Processes and Fit Perceptions as Predictors of Organizational Commitment and Occupational Commitment of Young Workers. *Journal of Vocational Behavior* 85 (3):385-393.
34. O'Reilly III, C. A., B. Doerr, D. F. Caldwell, and J. A. Chatman. 2014. Narcissistic CEOs and executive compensation. *The Leadership Quarterly* 25 (2):218-231.
35. Paulhus, D. L., and K. M. Williams. 2002. The Dark Triad of Personality: Narcissism, Machiavellianism, and Psychopathy. *Journal of Research in Personality* 36 (6):556-563.
36. Sesen, H. 2013. Personality or Environment? A Comprehensive Study on the Entrepreneurial Intentions of University Students. *Education+ Training* 55 (7):624-640.
37. Solikhah, B. 2014. An Application of Theory of Planned Behavior towards CPA Career in Indonesia. *Procedia-Social Behavioral Sciences* 164:397-402.
38. Van Hove, G., and D. B. Turban. 2015. Applicant–employee Fit in Personality: Testing Predictions from Similarity-attraction Theory and Trait Activation Theory. *International Journal of Selection Assessment* 23 (3):210-223.
39. Wang, N., L. M. Jome, R. F. Haase, and M. A. Bruch. 2006. The Role of Personality and Career Decision-making Self-efficacy in the Career Choice commitment of College Students. *Journal of Career Assessment* 14 (3):312-332.
40. Wen, L., H. C. Yang, D. Bu, L. Diers, and H. Wang. 2018. Public Accounting vs Private Accounting, Career Choice of Accounting Students in China. *Journal of Accounting in Emerging Economies* 8 (1):124-140.
41. Wu, W., H. Wang, C. Zheng, and Y. J. Wu. 2019. Effect of Narcissism, Psychopathy, and Machiavellianism on Entrepreneurial Intention—the Mediating of Entrepreneurial Self-efficacy. *frontiers in Psychology* 10:360.
42. Yuen, S. H. 2016. Examining the Generation Effects on Job-hopping Intention by Applying the Theory of Planned Behavior (TPB). *Master's Thesis (Lingnan University, Hong Kong)* Retrieved from [http://commons.ln.edu.hk/psy\\_etd/6](http://commons.ln.edu.hk/psy_etd/6)
43. Zettler, I., N. Friedrich, and B. E. Hilbig. 2011. Dissecting Work Commitment: The Role of Machiavellianism. *Career Development International* 16:20-25.
44. Zettler, I., and M. Solga. 2013. Not Enough of a 'Dark' Trait? Linking Machiavellianism to Job Performance. *European Journal of Personality* 27 (6):545-554.
45. Zheng, W., Y.-C. J. Wu, X. Chen, and S.-J. Lin. 2017. Why do Employees Have Counterproductive Work Behavior? The Role of Founder's Machiavellianism and the Corporate Culture in China. *Management Decision* 55:563-578.