# THE DARK SIDE OF PERSONALITY: A STUDY OF THE EFFECTS OF DARK PERSONALITY TRAITS ON THE JUDGMENT OF KEY AUDIT MATTERS IN THE BRAZILIAN CONTEXT

Lorena Costa de Oliveira Araujo [1]
Paolo Giuseppe Lima de Araujo [2]
Guilherme Costa de Oliveira Mello [3]
Gustavo Costa de Oliveira Mello [4]

## ABSTRACT

This study aims to analyze the effect of auditors' dark personality traits and the judgment of key audit matters (KAMs) in the Brazilian context. A quantitative survey-type study was carried out, analyzing 311 responses from auditors registered with IBRACON using structural equation modeling. Empirical evidence indicates that dark personality traits present in auditors negatively influence the judgment of KAMs in the Brazilian environment. This can be explained by the negative effects of dark personality traits, which, due to their characteristics such as insensitivity, impulsiveness, manipulation, criminality, grandiosity, and misconduct, can predispose auditors to engage in opportunistic behaviors aimed at serving personal interests, thus affecting the judgment of KAMs. This study contributes to the literature by advancing the discussion of behavioral aspects in other areas such as psychology, through analyzing the relationship between dark personality traits and auditor judgment, demonstrating the interdisciplinary connection between auditing and psychology. In addition, the study will help audit firms and regulatory bodies to identify auditors' cognitive biases and create control mechanisms, through regulation, that improve the judgment process; this will increase the reliability of financial information disclosed by companies, thus helping to solidify the capital market by creating conditions that attract and retain investors in this market.

[1] Doutora em Administração e Controladoria pela Universidade Federal do Ceará. Docente na Universidade Estadual do Ceará. Av. Dr. Silas Munguba, 1700 - Itaperi, Fortaleza - CE, CEP: 60714-903. Telefone (85) 3101-9939. E-mail: lorenacosta.araujo@uece.br. https://orcid.org/0000-0002-3436-5505.

[2] Doutor em Administração pela Universidade Estadual do Ceará. Docente na Universidade Estadual do Ceará. Av. Dr. Silas Munguba, 1700 - Itaperi, Fortaleza - CE, CEP: 60714-903. Telefone (85) 3101-9939. E-mail: paolo.araujo@uece.br. https://orcid.org/0000-0002-6120-7713.

[3] Estudante de ciências contábeis pela Universidade de Fortaleza – UNIFOR. Av. Washington Soares, 1321 - Edson Queiroz, Fortaleza - CE, CEP: 60811-905. E- mail: guilherme2601combr@gmail.com. https://orcid.org/0009-0005-5613-9452

[4] Estudante de ciências contábeis pela Universidade de Fortaleza – UNIFOR. Av. Washington Soares, 1321 - Edson Queiroz, Fortaleza - CE, CEP: 60811-905. E- mail: gustavomello1204@gmail.com. https://orcid.org/0009-0005-5928-708X

Journal Contabilidade Vista & Revista, ISSN 0103-734X, Universidade Federal de Minas Gerais, Belo Horizonte, v. 36, n. 1, p. 1-23, jan./abr. 2025.

1

# O LADO SOMBRIO DA FORÇA: UM ESTUDO DO EFEITO DOS TRAÇOS DE PERSONALIDADE SOMBRIOS NO JULGAMENTO DOS PRINCIPAIS ASSUNTOS DE AUDITORIA NO AMBIENTE BRASILEIRO

## RESUMO

Este estudo tem como objetivo analisar o efeito dos traços de personalidade sombrios do auditor e o julgamento dos Principais Assuntos de Auditoria no contexto brasileiro. Realizou-se um estudo do tipo *survey* com abordagem quantitativa, onde foram analisadas 311 respostas de auditores associados ao Ibracon, por meio da Modelagem de Equações Estruturais. Evidências empíricas dão indícios que os traços de personalidade sombrios presentes nos auditores influenciam de forma negativa o julgamento dos Principais Assuntos de Auditoria no ambiente brasileiro. Isto pode ser explicado pelo efeito negativo dos traços de personalidades sombrios, que devido às suas características grandiosidade, manipulação, autopromoção e insensibilidade, podem apresentar uma predisposição dos auditores a engajar-se em comportamentos oportunistas visando o atendimento de interesses pessoais, afetando assim, o julgamento dos Principais Assuntos de Auditoria. Este estudo contribui para a literatura ao permitir o avanço da discussão de aspectos comportamentais, oriundos de outras áreas como a psicologia, através da análise da relação entre os traços de personalidade sombrios e o julgamento dos auditores, demonstrando a ligação interdisciplinar entre auditoria e psicologia. Além de auxiliar as firmas de auditoria e órgãos reguladores a identificar o viés cognitivo do auditor e criar mecanismos de controle, que aprimorem o processo de julgamento, tendo como consequência aumentar a confiabilidade das informações financeiras divulgadas pelas empresas, ajudando assim, a solidificar o mercado de capitais, criando condições para atrair e promover a permanência dos investidores nesse mercado.

**Palavras-chave:** Traços de personalidade sombrios. Principais Assuntos de Auditoria. Julgamento do auditor.

## 1 INTRODUCTION

A recent and significant change in audit reports is the inclusion of a section on key audit matters (KAMs), which is to disclose the most significant matters identified in financial statement audits. This requirement was established by the Federal Accounting Council in 2016 through the NBC TA 701 standard (Federal Accounting Council [CFC], 2016). The objective was to improve the informational

quality of reports, transparency, and user understanding of the economic and financial situations of audited companies.

"KAMs" refers to areas assessed as having a higher risk of material misstatement or significant identified risk, which involve significant auditor judgments related to areas of financial statements that also involve management judgment, including accounting estimates with high estimation uncertainty and the impacts of significant events or transactions occurring during the audit (CFC, 2016).

The literature suggests that the judgment of KAMs can be influenced by various factors related to company and auditor characteristics (Ferreira & Morais, 2019; Pinto & Morais, 2019). One construct that gains prominence in the literature is the auditor's personality traits; it is supported by literature that shifts the focus from the audit firm level to the auditor level and considers that auditors' individual characteristics influence their professional judgments (Bonner, 2008). Thus, judgment is no longer seen merely as a rational deliberation but as a cognitive elaboration (Tversky & Kahneman, 1974), requiring attention to auditors' personality traits to fully assimilate all phases of the process (Birnberg, Luft & Shields, 2007).

Among the various personality traits, those defined in international literature as comprising the Dark Tetrad have gained prominence. They represent four subclinical personality traits generally present in the population: narcissism, Machiavellianism, psychopathy, and sadism (Paulhus, Curtis & Jones, 2017; Rosequist & Kromka, 2024). Narcissists are characterized by grandiosity, visionary perception, and charisma; Machiavellians by manipulation, strategy, and tactics; psychopaths by impulsivity, creativity, and strategic thinking; and sadists by deriving pleasure from cruelty and dominance (D'Souza & Lima, 2019).

Auditors with elevated dark personality traits share a core of insensitivity and, to varying degrees, certain characteristics such as socially malevolent behavior, self-promotional tendencies, emotional coldness, duplicity, and aggressiveness (Paulhus et al., 2017; Rosequist & Kromka, 2024). These characteristics suggest a greater predisposition toward opportunistic, unethical behaviors, manipulation of financial reports, earnings management, fraud, and self-promotion, which may impair their judgment and, consequently, audit quality (Javadi, Hosseini, Hemmati & Shokri, 2024). Thus, it is expected that auditors' dark personality traits negatively influence the judgment (Spain, Harms & Lebreton, 2014) of KAMs disclosed in the report.

Given the above, this research aims to analyze the effect of auditors' dark personality traits on the judgment of KAMs in the Brazilian context. Moreover, the study presents a descriptive analysis of auditors' dark personality traits and examines potential differences between auditor characteristics and dark personality traits and between the judgment of KAMs and levels of dark personality traits (low, moderate, and high).

Accounting research has evaluated the effects of dark personality traits on the disclosure of estimation ranges by managers (Majors, 2016), the quality of accounting information with the moderating effect of corporate reputation (Góis,

Journal Contabilidade Vista & Revista, ISSN 0103-734X, Universidade Federal de Minas Gerais, Belo Horizonte, v. 36, n. 1, p. 1-23, jan./abr. 2025.

3

Lima, De Luca & Gotti; 2024), the professional interests pursued by undergraduate accounting students (D'Souza & Lima, 2018), the cultural values of accounting students (D'Souza & Lima, 2019), the maximization of personal and corporate gains (D'Souza, Aragão & De Luca, 2018), and practices of earnings management (Silva & Cunha, 2020).

In the auditing field, studies have analyzed the effects of dark traits on professional skepticism (Marçal & Alberton, 2020), unjustified auditor trust (Hobson, Stern, & Zimbelman, 2020), and auditor independence (Schluetera & Sakera, 2022). Regarding their influence on auditor judgment, prior research has investigated only one dark trait, sadism (Gois et al., 2020), revealing a gap that justifies the development of this research.

This article uses the constellation of personality traits known as the Dark Tetrad (Paulhus et al., 2017; Rosequist & Kromka, 2024), as encouraged by studies by Paulhus and Williams (2002) and Jones and Paulhus (2017), which argue that only the simultaneous analysis of personality traits can clarify the unique contributions of each trait to the analyzed variables, thus justifying this research.

The study of factors influencing auditor judgment deserves attention within the social sciences, given the significant roles auditors play in capital markets. Auditors are responsible for ensuring the validity and reliability of financial statements disclosed by companies (Santos & Cunha, 2021), which serve as instruments for investment decisions, loan approvals, mergers, and acquisitions.

Furthermore, the study provides insights for audit firms and regulatory bodies into how auditors' judgment processes operate. This understanding can assist audit firms and regulatory bodies in identifying auditors' cognitive biases and in creating control mechanisms, through regulation, to improve their judgment processes. Such enhancements are expected to increase the reliability of financial information, thus strengthening capital markets.

Additionally, this study contributes to literature by advancing the discussion of behavioral aspects as derived from disciplines such as psychology, demonstrating the interdisciplinary connection between auditing and psychology.

## 2 LITERATURE REVIEW AND RESEARCH HYPOTHESES

Judgment and decision-making (JDM) is a subfield of behavioral accounting research that began in the 1960s (Trotman, Tan & Ang, 2011). Nelson and Tan (2005) assert that this research employs a psychological lens to comprehend the JDM process.

In the field of cognitive psychology, JDM is treated as having two distinct yet interrelated processes, where judgment involves analyzing available options and decision-making requires selecting one of the analyzed options (Santos & Cunha, 2021).

In auditing, a 2016 judgment by NBC TA 701 (CFC, 2016) refers to "key audit matters" (KAMs). This standard established that auditors must determine which matters, among those communicated to governance, required significant attention during an audit. To make this determination, the auditor must consider i)

areas assessed as having a higher risk of material misstatement or significant identified risks based on the entity's understanding and control environment; ii) significant judgments related to areas of financial statements that also involved substantial management judgment, including accounting estimates with high estimation uncertainty; and iii) the effects of significant events or transactions occurring during the audit period (CFC, 2016).

The selection and quantity of disclosed KAMs depend on the auditor's judgment. The factors influencing this judgment have attracted researchers' interest. A fruitful line of research has analyzed company characteristics, examining the relationships between KAMs and variables such as firm size (Ferreira & Morais, 2019; Pinto & Morais, 2019), client operational complexity (Pinto & Morais, 2019), leverage (Pinto & Morais, 2019), audit firm type (Ferreira & Morais, 2019), and economic sector (Ferreira & Morais, 2019).

As research has advanced, scholars have begun analyzing auditors' characteristics, including their gender (Abdelfattah, Elmahgoub, & Elamer, 2020; Colares, Pinheiro & Silva, 2020), experience (Tandean, Gagaring & Syamsuddin, 2022), trust (Santos & Cunha, 2021), age (Jonason & Davis, 2018), skepticism (Janssen, Hardies, Vanstraelen & Zehms, 2021; Javadi et al., 2024; Marçal & Alberton, 2020), and personality traits (Góis et al., 2024). These advances are grounded in evolving theories of decision-making processes.

The evolution of decision-making theories began with normative theory, which assumes unlimited rationality and uses mathematical methods to maximize benefits, idealizing the *homo economicus* (Edwards, 1954). In contrast, descriptive theory introduced bounded rationality, arguing that managers seek satisfactory solutions based on viable, practical alternatives constrained by psychological limitations (Simon, 1970). Extending this perspective, Tversky and Kahneman (1974) demonstrated that individuals rely on heuristics during uncertainty, which simplify decisions but expose auditors to biases and prejudices, highlighting the influences of psychological and subjective factors.

Personal characteristics, including personality traits, are key determinants of auditor behavior. Since personality traits are intrinsic to individuals (D'Souza & Lima, 2019) and tend to precede behavior (Lotfi, Muktar, Ologbo & Chiedu, 2016), they are expected to influence auditors' judgments regarding KAMs, as analyzed in this study.

The Dark Tetrad construct, comprising four non-pathological personality traits—narcissism, psychopathy, Machiavellianism, and sadism—has attracted interest in the scientific community. It identifies individuals prone to self-promotion, emotional coldness, duplicity, aggressiveness, and socially malevolent behavior (Góis et al., 2024; Paulhus et al., 2017). These traits may predispose individuals to opportunistic behaviors and even fraudulent acts in various contexts, including corporate settings (Góis et al., 2024).

At an individual level, narcissism is defined as a pattern of grandiosity, a need for admiration, and a lack of empathy (D'Souza et al., 2018; Paulhus & Williams, 2002). In organizational contexts, narcissists tend to make bold strategic decisions, exhibit charisma, and emphasize innovation, highlighting their talents

Journal Contabilidade Vista & Revista, ISSN 0103-734X, Universidade Federal de Minas Gerais, Belo Horizonte, v. 36, n. 1, p. 1-23, jan./abr. 2025.

5

and contributing to organizational success (Campbell, Hoffman & Campbell, 2011). However, they are also prone to unethical behaviors such as financial report manipulation, white-collar crimes, tax evasion, and fraud (Olsen & Stekelberg, 2016).

Psychopathy, as described by Jones and Paulhus (2014), involves affective detachment, lack of remorse, pathological lying, and egocentrism. Individuals with high psychopathy traits often occupy high-level executive positions, masking harmful behaviors and manipulating situations for personal gain, as through tax evasion or stock price manipulation. Nevertheless, these individuals may exhibit charisma, creativity, strategic thinking, and communication skills in corporate environments (D'Souza & Lima, 2015).

Machiavellianism is characterized by cynical and immoral beliefs, emotional detachment, self-centered motivation, power hunger, strategic planning, manipulation, and exploitation (Jones & Paulhus, 2014). Despite their manipulative tendencies, Machiavellian individuals demonstrate adaptability and cooperative skills when it is advantageous to do so, showing their tactical and strategic management abilities (D'Souza & Lima, 2015).

Sadism involves cruel behaviors and inflicting pain to assert power and derive pleasure (Paulhus, 2014). Sadism manifests as everyday sadism, which is marked by cruelty, aggressiveness, impulsivity, lack of empathy, and the tendency to control or harm others emotionally (Paulhus, 2014; Trémolière & Djeriouat, 2016).

Auditors, as influential figures in corporate settings, are not immune to Dark Tetrad traits and may experience their effects on judgment.

Harrison, Summers, and Mennecke (2018) and Góis et al. (2024) have demonstrated that dark personality traits affect decision-making, showing that (i) narcissists act unethically for personal gain, altering perceptions of their competence in order to commit fraud; (ii) Machiavellians act unethically and alter perceptions in order to exploit opportunities to deceive others; (iii) psychopaths rationalize fraudulent behavior; and (iv) sadists engage in harmful actions to control others.

Gundry and Liyanarachchi (2007) identified a statistically significant relationship between auditor personality type and dysfunctional audit behaviors such as premature approval, accepting weak client explanations, concealing reportable information, failing to investigate technical issues, and superficially reviewing evidence. Such behaviors reduce audit quality.

Auditors with high dark personality traits tend to prioritize personal interests over stakeholders' needs. These traits influence auditor judgment, leading to decisions that prioritize self-preservation and minimize legal, financial, or reputational risks at the expense of transparency (Heilmann, 2019; Taqi, Kalbuana, Abbas & Mayyizah, 2024).

Machiavellianism, for instance, drives auditors to manipulation and control, such as by omitting information (KAMs) that could damage their own image. Auditors with psychopathic traits, which are characterized by lack of empathy and emotional insensitivity, may overlook the impacts of their omissions (KAMs) on stakeholders' well-being, as their primary concern is avoiding all forms of exposure or accountability (Mutschmann, Hasso & Pelster, 2022).

Narcissistic auditors constantly seek validation and an impeccable public image. They may omit KAMs to avoid situations that could tarnish their reputation or expose them to criticism, prioritizing their self-image over the quality of the audit report (Bhaskar, Majors & Vitalis, 2019).

Auditors with sadistic traits may omit important information, such as KAMs, to exert control over stakeholders, prioritizing their own motivations over transparency and report quality. This behavior suggests that they may derive a sense of pleasure from imposing difficulties and hindering the communication of critical information (Góis, Lima & De Luca, 2020).

Auditors with elevated dark personality traits are believed to exhibit a greater predisposition to engage in financial report manipulation (Bhaskar et al., 2019), negatively influencing KAM judgments by disclosing fewer KAMs. In other words, they tend to omit the disclosure of relevant and risky matters that would be useful for stakeholders, thereby diminishing the informational quality of audit reports (Heilmann, 2019; Mutschmann et al., 2022). Notably, by omitting or reducing the number of KAMs, these auditors minimize their exposure to legal, financial, and reputational risks, which may serve their self-preservation interests (Bhaskar et al., 2019).

Thus, the research hypothesis is H1: Dark personality traits negatively affect the judgment of key audit matters.

## 3 METHODOLOGICAL PROCEDURES

The data collection instrument was sent via email in October 2020 to all 989 auditors associated with IBRACON. The instrument was approved by the Research Ethics Committee of the Federal University of Ceará (CAAE 43017520.7.0000.5055).

The data collection period spanned from January 10 to November 15, 2021 and yielded 320 response; nine were excluded due to incomplete submissions, resulting in a final sample of 311 questionnaires. The validity of the research instrument was verified through a pre-test conducted with 10 auditors from IBRACON's 1st Regional Division on September 15, 2020. The pre-test aimed to assess linguistic adaptation as well as the semantic, conceptual, and operational equivalences of the instrument.

The period between data collection and the final publication of this research is justified by the time required to refine the text and incorporate feedback from discussions in specialized forums within the field.

Table 1 summarizes the research variables, their operationalization, and their theoretical bases.

**Table 1**
Research Variables, Operationalization, and Theoretical Bases

| Variable | Operationalization | Theoretical bases |
|---|---|---|
| Judgment | Case adapted from Asare (1992) and Dezoort, Harrison, and Taylor (2006), in which | Dezoort et al. (2006) Asare (1992). |

Journal Contabilidade Vista & Revista, ISSN 0103-734X, Universidade Federal de Minas Gerais, Belo Horizonte, v. 36, n. 1, p. 1-23, jan./abr. 2025.

7

| | | | |
|---|---|---|---|
| | | auditors must make judgments regarding KAMs. | |
| Dark Traits | Personality | Narcissism (NAC), Machiavellianism (MAQ), and psychopathy (PSI) were measured using 27 statements developed by Jones and Paulhus (2014). Sadism (SAD) was assessed using 9 statements by Plouffe, Saklofske, and Smith (2016). | Jones and Paulhus (2014) and Plouffe et al. (2016) |

Source: Prepared by the authors.

The following describes the measurement methods adopted for each variable in the study.

- Judgment

The case used in this study was adapted from the experimental protocol employed in studies by Assare (1992) and Dezoort et al. (2006). Auditors were required to read the context and company information, as well as information obtained during the audit planning process, and to make judgments regarding KAMs. The topics listed include key issues related to Cia S/A: Going Concern, Revenue Recognition, Contingencies, Inventory Impairment Testing, Estimated Losses on Doubtful Accounts, Unrecorded Liabilities, and a Complex Environment of Internal Controls and Information Technology. Auditors were asked to indicate their level of agreement on a 10-point scale, ranging from strongly disagree (0) to strongly agree (10).

- Dark Personality Traits

Narcissism, Machiavellianism, and psychopathy traits were measured using the 27-item Dark Triad questionnaire (Jones & Paulhus, 2014), and sadistic personality traits with a nine-item questionnaire (Plouffe et al., 2016).

Participants indicated their level of agreement with statements reflecting dark personality traits using a 10-point scale (0 = Strongly disagree; 10 = Strongly agree). The traits were measured based on the average participant responses.

Regarding statistical techniques, the study initially performed descriptive statistics of the auditors' personality traits (mean, minimum, maximum, and standard deviation).

Subsequently, the non-parametric Kruskal–Wallis test was conducted to identify significant differences between auditor characteristics and dark personality traits, as well as between KAM judgments and dark personality trait levels. To calculate personality trait levels, average trait levels were measured for all participants and groups. The group was then divided into terciles (low, moderate, and high) to determine predispositions to engaging in dark behaviors in business environments (Silva et al., 2020; Jones & Paulhus, 2014).

To achieve the study's primary objective, partial least squares structural equation modeling (PLS-SEM) was applied following the guidelines of Hair, Anderson, Tatham, and Black (2005) to test the research hypothesis.

For model estimation, measurement models were developed for each construct and specified relationships between latent variables. These relationships were analyzed through confirmatory factor analysis to evaluate reliability and

convergent validity using procedures proposed by Fornell and Larcker (1981). To assess reliability, Cronbach's alpha and composite reliability (CR) coefficients were used.

Convergent validity was measured through the average variance extracted (AVE; Hair et al., 2005). For discriminant validity, the Fornell–Larcker criterion was applied. Subsequently, a general measurement model was developed that included all latent and observed variables. At this stage, the overall model fit was analyzed.

## 4 ANALYSIS AND DISCUSSION OF RESULTS

Table 2 presents the profiles of respondents, including their characteristics related to gender, age, education level, type of audit firm, region, and audit specialization.

**Table 2**
Respondents Profile

| Variables | Categories | Frequency | Percentage (%) |
|---|---|---|---|
| Gender | Female | 116 | 37% |
| | Male | 196 | 63% |
| Age | 20–30 | 96 | 31% |
| | 31–40 | 135 | 43% |
| | Above 41 | 80 | 26% |
| Education | Undergraduate | 188 | 60% |
| | MBA | 102 | 33% |
| | Master's | 19 | 6% |
| | Doctorate | 2 | 1% |
| Audit Firm | Big4 | 165 | 53% |
| | Non-Big4 | 146 | 47% |

Source: Research results.

Regarding the sociodemographic profile, the data reveal that 63% of respondents were male, indicating a predominance of men in independent auditing. Most respondents were between 31 and 40 years old (43%), followed by the 20-to-30 age group (31%); this reflects the profile of auditors associated with IBRACON, who typically have more experience. Concerning education, 60% hold an undergraduate degree and 33% a specialization or MBA, while only 6% have a master's degree and 1% a doctorate, highlighting a low interest in academic careers in Brazil. Additionally, 53% of participants work for one of the four largest audit firms, known as the "Big 4."

As shown in Table 3, the results indicate that the auditors in the sample exhibited Machiavellianism as their predominant dark personality trait, with a mean score of 6.02 and a maximum of 9.40. Individuals with strong Machiavellian traits are manipulative, focused on personal gains, strategic, and willing to use managerial tactics to achieve their goals (Jones & Paulhus, 2014).

Next, narcissism was identified, with a mean score of 5.47 and a maximum of 8.80. Individuals with narcissistic traits display grandiosity, a need for admiration,

a lack of empathy, and an exaggerated focus on self-esteem, vanity, and selfishness (D'Souza et al., 2018). This result aligns with findings by Marçal and Alberton (2020) and Janssen et al. (2021), who have identified Machiavellianism and narcissism as the most prevalent traits among auditors.

**Table 3**
Descriptive Statistics – Dark Personality Traits

| Personality Traits | Mean | Minimum | Maximum | Standard Deviation |
|---|---|---|---|---|
| Machiavellianism | 6.02 | 3.00 | 9.40 | 1.48 |
| Narcissism | 5.47 | 2.30 | 8.80 | 1.29 |
| Psychopathy | 4.34 | 1.30 | 7.40 | 1.15 |
| Sadism | 2.69 | 1.00 | 5.70 | 1.16 |

Source: Research results.

Conversely, sadism had the lowest representation, with a mean score of 2.69 and a maximum of 5.47. This result aligns with the findings of Góis et al. (2020), who identified a low prevalence of sadism among auditors.

Following the descriptive statistics, the non-parametric Kruskal–Wallis test was conducted to identify significant differences between auditor characteristics and dark personality traits, as shown in Table 4.

**Table 4**
Kruskal–Wallis Test for Auditor Characteristics and Dark Personality Traits

| Characteristic | Groups | Df | *Statistic* | Sig. |
|---|---|---|---|---|
| Gender | Between groups | 1 | 10.036 | 0.002(**) |
| | Within groups | 310 | | |
| Age | Between groups | 3 | 1.779 | 0.013(**) |
| | Within groups | 308 | | |
| Education | Between groups | 3 | 1.478 | 0.220 |
| | Within groups | 308 | | |
| Big4 | Between groups | 1 | 11.014 | 0.016(**) |
| | Within groups | 310 | | |

(**) Significant at 5%
Source: Research results.

The results demonstrate that personality traits show significant differences in relation to age, gender, and type of audit firm (Big 4), but not education level.

The findings indicate that dark personality traits vary with auditor age and tend to decrease with age. Foster, Campbell, and Twenge (2003) suggest that the impact of age on dark personality traits may be linked to learning from failures over time. This result partially aligns with Bailey (2019), who found that narcissism scores tend to decrease with age.

Dark personality traits were also found to differ based on auditor gender, with male auditors exhibiting higher levels. This disparity may be associated with traits such as aggressiveness, impulsivity, and dominance-seeking behaviors, which are typically described as masculine. This result is consistent with studies by Jonason

and Davis (2018), which found that men tend to score higher on dark personality traits.

A similar difference was identified for audit firm type (Big 4), showing that auditors from Big 4 firms exhibit higher levels of dark personality traits. The results suggest that auditors in Big 4 firms are more prone to impulsiveness, manipulation, and grandiosity. This could be attributed to the environments of these firms, which offer high salaries, networking opportunities, better career prospects, and social prestige—factors that boost ego and self-esteem (Marçal & Albertone, 2020).

Additionally, an investigation was conducted to identify potential differences in KAM judgments across the levels of dark personality traits (low, moderate, and high). The results of the non-parametric Kruskal–Wallis test indicate statistically significant differences between dark personality trait levels and KAM judgments (statistic = 33.677, p = 0.027, data not tabulated).

To further investigate and identify the groups with differences, the *post-hoc* Dunn–Bonferroni test was conducted, and the results are presented in Table 5.

**Table 5**
Dunn–Bonferroni *Post-Hoc* Test

| Dependent | Group | Group | Mean Difference (I-J) | *Statistic* | Sig. |
|---|---|---|---|---|---|
| Key Audit Matters | Low | Moderate | 0.41 | 0.31 | 0.380 |
| | | High | 2.74 | 0.40 | 0.000(*) |
| | Moderate | Low | -0.41 | 0.31 | 0.380 |
| | | High | 2.32 | 0.30 | 0.000(*) |
| | High | Low | -2.74 | 0.40 | 0.000(*) |
| | | Moderate | -2.32 | 0.30 | 0.000(*) |

(*) Significant at 1%; (**) Significant at 5%
Source: Research results.

The results of the Dunn–Bonferroni test demonstrate that individuals with high Dark Tetrad traits exhibit significant differences (p = 0.000) in relation to JDM and KAMs when compared to individuals with low and moderate traits. It was observed that the higher the level of dark personality traits, the fewer KAMs were disclosed. This indicates that, for JDM regarding KAMs, auditors with high dark personality traits tend to disclose fewer identified risks.

This result supports the findings of Furnham, Richards, and Paulhus (2014), who suggest that auditors with high dark personality traits may present different risk profiles for auditing, risk assessments, work planning, and audit execution.

The hypothesis of this study was developed with a primary focus on the shared core of dark personality traits (Paulhus et al., 2017). Consequently, a factor analysis was conducted to group these traits, forming the Dark Tetrad factor, as suggested by Jones and Paulhus (2014) and shown in Table 6.

Journal Contabilidade Vista & Revista, ISSN 0103-734X, Universidade Federal de Minas Gerais, Belo Horizonte, v. 36, n. 1, p. 1-23, jan./abr. 2025.

11

**Table 6**

Factor Analysis

| Bartlett's test of sphericity | | | |
|---|---|---|---|
| Chi-square | 114.25 | p-value | 0.000 (**) |
| Kaiser–Meyer–Olkin (KMO) | 0.821 | | |
| **Principal Component Factor Analysis** | | | |
| **Factor** | **Eigenvalues** | **Proportion (%)** | **Cumulative Proportion (%)** |
| Factor 1 | 2.3974 | 0.6018 | 0.6018 |
| Factor 2 | 0.7452 | 0.1866 | 0.7884 |
| Factor 3 | 0.6109 | 0.1609 | 0.9393 |
| Factor 4 | 0.3191 | 0.0607 | 1 |
| Number of observations | 311 | Factors retained | 1 |

(**) Significant at 5%.
Source: Research results.

The results demonstrate that the application of factor analysis to dark personality traits is plausible (KMO = 0.821). A single variable was generated with a shared variance proportion creating a factor corresponding to 60.18%.

## 4.1 Validation of the Measurement Model

Analyses of reliability (Cronbach's Alpha and Composite Reliability), convergent validity (AVE), and discriminant validity (Fornell–Larcker criterion) were conducted to ensure that the measurement model was robust.

**Table 7**

Composite Reliability, Cronbach's Alpha, AVE, and Discriminant Validity.

| Description | N | C.C | Cronbach's Alpha | AVE | PSI | SAD | MAQ | NAC | KAM |
|---|---|---|---|---|---|---|---|---|---|
| PSI | 9 | 0.982 | 0.955 | 0.736 | **0.858** | | | | |
| SAD | 9 | 0.953 | 0.948 | 0.706 | 0.292 | **0.84** | | | |
| MAQ | 9 | 0.965 | 0.94 | 0.671 | 0.115 | 0.379 | **0.819** | | |
| NAC | 9 | 0.968 | 0.948 | 0.707 | -0.119 | 0.322 | 0.175 | **0.841** | |
| KAM | 7 | 0.96 | 0.947 | 0.759 | -0.25 | -0.108 | -0.515 | -0.363 | **0.871** |

MAQ - Machiavellianism, NAC - Narcissism, KAM - Key Audit Matters, PSI – Psychopathy, and SAD – Sadism.
Source: Research results.

The results demonstrate that the scales used are reliable and valid for measuring the theoretical constructs addressed in the study and that they present values consistent with those recommended in the literature. Moreover, the square roots of the AVEs were higher than the correlations among the constructs, confirming discriminant validity in the analyzed data.

## 4.2 Evaluation of Structural Model Validity

The VIF values for the dimensions analyzed in this research range from 1.337 to 2.873 and are below the critical indicative value, indicating that there are no multicollinearity issues in the model.

Additionally, the Stone–Geisser $Q^2$ value for the model resulted in positive values, supporting the model's predictive relevance.

Subsequently, the research theory was tested by evaluating the significance and relevance of relationships. A bootstrapping procedure based on Hair et al. (2005), with 5,000 subsamples, was used to verify the significance of the proposed structural paths (Table 8).

The results of Model 1 indicate that auditors' dark personality traits negatively influence KAM judgments ($\beta$=-0.530, p=0.000), confirming Hypothesis H1 of this study.

**Table 8**
Structural Equation Modeling Results (TPB)

| Structural model – path analysis | Structural coefficient | Standard error | T | p-value | R² | f² |
|---|---|---|---|---|---|---|
| **Model 1 – Dark Tetrad x KAM** | | | | | | |
| *Dark tetrad > KAM* | -0.530 | 0.026 | 8.752 | 0.000* | 0.280 | 0.147 |
| **Model 2 – Dark Personality Traits x KAM** | | | | | | |
| Machiavellianism > KAM | -0.430 | 0.030 | 12.58 | 0.000* | | 0.185 |
| Narcissism > KAM | -0.247 | 0.044 | 8.103 | 0.000* | 0.295 | 0.154 |
| Psychopathy > KAM | -0.226 | 0.034 | 6.353 | 0.018** | | 0.127 |
| Sadism> KAM | -0.003 | 0.105 | 2.080 | 0.876 | | 0.019 |

(*) Significant at 1%; (**) Significant at 5%.
Source: Research results.

These results align with the literature, which has established that dark personality traits have an inverse relationship with honesty and humility, leading auditors with high dark personality traits to exhibit a predisposition toward opportunistic, unethical behaviors including manipulation of financial reports, earnings management, fraud, and self-promotion (Jones & Paulhus, 2014). Such individuals possess stronger internal impulses to serve themselves at the expense of others (Bhaskar et al., 2019), prioritizing their own interests over organizational or stakeholder goals (Jones & Paulhus, 2014).

Auditors with these characteristics tend to manipulate information, omit critical data, or issue opportunistic judgments to achieve personal goals such as career advancement, client retention, status among peers, financial bonuses, or ego reinforcement. These actions are driven by the pursuit of power, prestige, and social validation, even if they involve unethical behaviors. This behavioral pattern is associated with financial manipulations and decisions that compromise audit quality (Jones & Paulhus, 2014; D'Souza & Lima, 2015).

Therefore, it can be inferred that the judgment of KAMs, which are areas assessed as having a higher risk of material misstatement and significant issues in

financial statements, is influenced by auditors' dark personality traits (Spain et al., 2014). It is important to emphasize that this effect is negative, as auditors with high dark personality traits disclose fewer KAMs, which can be explained by the self-interest inherent in these traits. Moreover, by omitting or reducing the number of KAMs, these auditors minimize exposure to legal, financial, or reputational risks, which may be advantageous for their self-preservation (Bhaskar et al., 2019).

These individuals may view KAM disclosures as a risk to their image, especially if a report highlights issues that may attract negative attention to the entity or raise questions about the auditor's professional competence. Omission, in this case, is a self-preservation strategy to avoid situations that could damage an auditor's reputation or future relationships (Bhaskar et al., 2019; Jones & Paulhus, 2014).

Additionally, auditors with high dark personality traits may omit KAMs to maintain favorable relationships with entity managers, particularly when the organization is a source of future contracts. This manipulation may also be a strategy to gain the trust of senior management by downplaying critical issues (Spain et al., 2014; Bhaskar et al., 2019).

Furthermore, KAM disclosures may expose weaknesses in the audited entity's processes, leading to legal, regulatory, or financial implications. Auditors with dark personality traits may choose omission to minimize personal risks, such as contract losses or lawsuits, disregarding its impact on the reliability of financial statements.

The disclosure of KAMs may require additional effort from auditors (Pinto & Morais, 2019). That is, since auditors are required to prepare disclosures related to complex areas, they may need to expand their procedures and develop quality control processes that result in an increased workload (Bédard, Chtourou & Courteau, 2004). This may be unappealing to auditors with high dark personality traits, as grandiosity is often linked to laziness. While individuals with grandiose behaviors tend to feel superior to others and crave admiration and recognition, they often aim to achieve this using minimal effort (D'Souza & Lima, 2015).

The results of Model 2 suggest that the dark personality traits of Machiavellianism, narcissism, and psychopathy negatively influence KAM judgments. Meanwhile, the sadistic trait did not exhibit a statistically significant effect.

Auditors with high Machiavellian traits tend to prioritize personal interests over transparency and ethics in the workplace (Jones & Paulhus, 2014). This behavior manifests as manipulations and intentional omissions of information, such as KAMs, to avoid conflicts with management or legal repercussions, or to secure personal gains such as promotions or social prestige (Kerckhofs, Vandenhaute, & Hardies, 2024). Such behaviors are driven by a cynical worldview and the use of manipulative tactics to achieve power and individual advantages, often at the expense of decision quality and organizational well-being (Giacalone & Promislo, 2013; Jones & Paulhus, 2014). Studies have associated Machiavellianism, which is characterized by strategic manipulation and a quest for control, with behaviors such as altering audit procedures or prematurely concluding audits to manage conflicts or reduce reputational risks (Rostami & Faraji, 2022).

Narcissistic individuals, who are motivated by excessive self-promotion and status preservation (Jones & Paulhus, 2014), may limit KAM disclosures to avoid criticism or questions that could damage their professional reputation (Harrison et al., 2018). This behavior is also linked to strategies for avoiding litigation. Auditors with narcissistic traits frequently use vague communication or reduce the number of KAM disclosures to mitigate legal liability risks, particularly in stricter regulatory environments (Jones & Paulhus, 2014; IAASB, 2016; Kerckhofs et al., 2024).

The emotional insensitivity of psychopaths can directly influence how they conduct audits, affecting the selection and disclosure of critical information such as KAMs. Psychopaths, who are known for their lack of empathy and tendency to disregard social norms (D'Souza; Lima, 2015), may adopt a negligent approach, treating audits superficially and focusing only on meeting minimal regulatory requirements. Instead of considering stakeholder interests or the impacts of their findings, psychopaths tend to avoid exposure that could lead to criticism or accountability (Paulhus & Williams, 2002). Their lack of genuine engagement with analysis may lead to selective disclosure of information to minimize personal risks such as litigation or reputational damage (Kerckhofs et al., 2024).

Sadism's lack of influence on auditor judgment may be attributed to the questionable social utility of this personality trait. On this matter, Trémolière and Djeriouat (2016) assert that sadism is the only socially aversive trait that provides no advantages in achieving goals.

Overall, the results can be explained by the nature of dark personality traits, in which self-interest predominates as motivation and leads auditors to prioritize personal gains over ethics and transparency (Schluetera & Sakela, 2022), except for sadism. These actions are driven by the pursuit of power, prestige, and social validation (Jones & Paulhus, 2014; D'Souza & Lima, 2015).

Corroborating these findings, studies by Harrison et al. (2018) and Brown, Majors, and Vance (2021) have concluded that opportunistic behavior is significantly influenced by high Machiavellian traits. Similarly, Bailey (2019) found that opportunism is associated with high psychopathy traits, as psychopaths tend to believe that they can achieve career goals through means other than competence. Additionally, Abdel-Meguid, Jennings, and Olsen (2021) observed that narcissists are much more likely to use discretionary power in disclosures to exploit the benefits they contain for themselves and their companies.

# 5 CONCLUSIONS

Empirical evidence suggests that dark personality traits (Dark Tetrad) present in auditors negatively influence the judgment of key audit matters (KAMs) in the Brazilian context, affecting audit quality and the reliability of accounting information. This can be explained by the negative effects of these traits—grandiosity, manipulation, self-promotion, and insensitivity—which predispose auditors to opportunistic and unethical behaviors.

Auditors with dark personality traits may omit KAMs as a strategy for self-preservation and manipulation, aiming to protect their reputation and maintain

favorable relationships with entity management, as well as to serve personal interests such as career advancement and social prestige among peers. This behavior reflects the ethical insensitivity of such individuals, who prioritize personal gains, including future contracts and social validation, over public interest. Furthermore, these individuals use omission to minimize the personal risks associated with exposing weaknesses in the entity's processes, such as potential legal or financial inquiries, ignoring negative impacts on the transparency and reliability of financial statements.

It is emphasized that KAMs are intended to increase the informational content of the auditor's report, assist users in focusing on areas of financial statements that the auditor also found challenging, and provide a sort of roadmap to help users navigate complex reports and focus on matters that may be important for decision-making. Thus, the non-disclosure of KAMs as caused by auditors' cognitive biases undermines the process of generating useful information.

Analyzing the individual effects of specific dark personality traits on KAM judgments reveals that narcissism, Machiavellianism, and psychopathy are significantly related to KAM judgments, whereas sadism does present a significant effect. This suggests that while dark personality traits generally tend to negatively impact auditor judgment, the manifestation of this effect varies across different traits.

Machiavellian auditors use manipulative strategies to avoid conflicts and minimize reputational risks, intentionally restricting the disclosure of KAMs. Narcissistic auditors, on the other hand, focus on preserving their image and avoiding criticism by using practices that reduce clear communication about KAMs. Psychopaths, due to emotional insensitivity and disregard for social norms, adopt negligent approaches that compromise the analytical depth and quality of disclosed information.

Sadism's lack of influence on KAM judgment may be related to the questionable social utility of this personality trait, which is the only socially aversive trait that does not offer any advantage in achieving goals (Trémolière & Djeriouat, 2016).

It is important to highlight that differentiating between these traits in terms of their impact on KAMs emphasizes the complexity of the psychological factors underlying auditing. A comprehensive understanding of these effects will require a nuanced analysis of the different components of the Dark Tetrad.

The findings also suggest that dark personality traits differ according to auditors' individual characteristics, such as gender, age, and type of audit firm. Results indicate that dark personality traits tend to decrease with age and are higher among male auditors and those working in Big 4 audit firms.

The implications of this study are multifaceted. For audit practice, the findings highlight the need to consider auditors' individual characteristics during recruitment, selection, and training to mitigate the potential negative effects of dark personality traits on their professional judgment, thereby improving audit team composition and audit quality.

For regulatory bodies and audit firms, the results emphasize the importance of policies, procedures, and standards that promote ethics and integrity in auditing, as well as the need for effective control and supervisory mechanisms to improve auditor judgment. This, in turn, will enhance the reliability of financial information disclosed by companies, helping to strengthen capital markets by creating conditions to attract and retain investors.

Additionally, this study contributes to the literature on behavioral accounting and auditing by exploring the intersection between psychology and audit practice. By demonstrating the effects of dark personality traits on KAM judgments, this research broadens the understanding of the determinants of auditor behavior and opens pathways for future investigations into interactions between personality, ethics, and professional decision-making in auditing.

Hurley (2019) points out that while many studies examining variables related to judgment have used students as participants, the effects may differ depending on the research population. Therefore, identifying the effects of personality traits on the judgments of auditors—this study's target population—broadens the existing literature.

In scientific research, limitations include the application of the questionnaire during the Covid-19 quarantine, which made it difficult to contact auditors working remotely, and the analysis being restricted to Brazilian auditors associated with IBRACON.

Despite the statistical rigor employed in the analyses, this study's results are based on self-reports, which may have led to bias in participants' self-description of their characteristics and behavior, as individuals may report socially desirable behavior. Another limitation of the study is its specific focus on the judgment of KAMs without covering other judgments, such as audit report types and other audit matters, that may influence respondents' judgments. Additionally, it is possible that respondents evaluated KAMs as either qualifications or other audit matters in the report structure.

For future research, it is recommended to investigate the effects of other types of auditor judgments, such as materiality assessments, types of audit reports, going concern evaluations, and judgments covering all phases of the audit process, to capture potential differences in these relationships.

## REFERENCES

Abdel-Meguid, A.; Jennings, J. N.; Olsen, K. J. (2021). The Impact of the CEO's Personal Narcissism on Non-GAAP Earnings. *The Accounting Review, 96*(3), 1–25. https://doi.org/10.2308/TAR-2017-0612

Abdelfattah, T., Elmahgoub, M., & Elamer, A. A. (2020). Female audit partners and extended audit reporting: UK evidence. *Journal of Business Ethics, 174*, 177-197. https://doi.org/10.1007/s10551-020-04607-0

Asare, S. K. (1992). The auditor's going-concern decision: Interaction of task variables and the sequential processing of evidence. *The Accounting Review, 67*(2), 379-393. http://www.jstor.org/stable/247731

Bailey, C. D. (2019). The joint effects of narcissism and psychopathy on accounting students' attitudes towards unethical professional practices. *Journal of Accounting Education, 49*, 100635. https://doi.org/10.1016/j.jaccedu.2019.08.001

Bédard, J.; Chtourou, S. M.; Courteau, L.(2004). The Effect of Audit Committee Expertise, Independence, and Activity on Aggressive Earnings Management. *Auditing A Journal of Practice & Theory 23*(2),13-35. https://doi.org/10.2308/aud.2004.23.2.13

Bhaskar, L. S., Majors, T. M., & Vitalis, A. (2019). Are auditor negotiations impaired during depleting times? The importance of client characteristics and auditor skepticism. *SSRN Electronic Journal.* http://dx.doi.org/10.2139/ssrn.3373379

Birnberg, J. G., Luft, J., & Shields, M. D. (2007). Psychology theory in management accounting research. In *Handbook of management accounting research*, 1, 113-136. Elsevier.

Bonner, S. E. (2008). *Judgment and decision making in accounting*. Prentice Hall.

Brown, T. J.; Majors, T. M & Vance, T. W. (2021). Incomplete contracts and employee opportunism: how Machiavellianism moderates the effects of impacting an uncompensated objective. *Journal of Management* Accounting Research, 33(2), 1-18. https://doi.org/10.2308/JMAR-18-023

Campbell, W. K.; Hoffman, B. J.; Campbell, S. M. & Marchisio, G. (2011). Narcissism in organizational contexts. Human *Resource Management Review, 21,* 268–284. https://doi.org/10.1016/j.hrmr.2010.10.007

Colares, A. C. V, Pinheiro, L. E. T., & Silva, J. N. (2020). Principais assuntos de auditoria: a divulgação ainda é comunicativa após três anos de aplicação da NBCTA 701? *Revista Eletrônica do Departamento de Ciências Contábeis & Departamento de Atuária e Métodos Quantitativos (REDECA), 7*(1), 89-111. https://doi.org/10.23925/2446-9513.2020v7i1p89-111

Conselho Federal de Contabilidade. *Resolução CFC n. 2016/NBCTA701*, de 4 de julho de 2016. Aprova a NBC TA 701, que dispõe sobre a comunicação dos principais assuntos de auditoria no relatório do auditor independente. www1.cfc.org.br/sisweb/SRE/docs/NBCTA701.pdf.

D'Souza, M. F., Aragão, I. R., & De Luca, M. M. M. (2018). Análise da ocorrência de maquiavelismo e narcisismo no discurso nos relatórios administrativos de empresas envolvidas em escândalos financeiros. *Revista de Educação e Pesquisa em Contabilidade (REPeC), 12*(3). https://doi.org/10.17524/repec.v12i3.1899

D'Souza, M. F., & Lima, G. A. S. F. (2015). The dark side of power: The Dark Triad in opportunistic decision-making. *Advances in Scientific and Applied Accounting, 8*(2), 135-156. https://doi.org/10.2139/ssrn.2641799

D´Souza, M. F & Lima, G. A. S. F. (2018). Escolha de carreira: o Dark Triad revela interesses de estudantes de Contabilidade. *Revista de Contabilidade e Organizações, 12*, e151837. http://dx.doi.org/10.11606/issn.1982-6486.rco.2018.151837

D'Souza, M. F., & Lima, G. A. S. F. (2019). Um olhar sobre os traços do Dark triad e os valores culturais de estudantes de contabilidade. *Advances in Scientific and Applied Accounting, 1*(1), 161-183. https://doi.org/10.14392/ASAA.2019120109

DeZoort, T., Harrison, P., & Taylor, M. (2006). Accountability and auditors' materiality judgments: The effects of differential pressure strength on conservatism, variability, and effort. *Accounting, Organizations and Society, 31*(4-5), 373-390. https://doi.org/10.1016/j.aos.2005.09.001

Edwards, W. (1954). The theory of decision making. *Psychol. Bulletin, 51*(4) ,380-417. https://doi.org/10.1037/h0053870

Ferreira, C., & Morais, A. I. (2019). Análise da relação entre características das empresas e os key audit matters divulgados. *Revista Contabilidade & Finanças, 31*(83), 262-274. https://doi.org/10.1590/1808-057x201909040

Fornell, C., & Larcker, D. F. (1981). Evaluating structural equation models with unobservable variables and measurement error: Algebra and statistics. *Journal of* Marketing, *18*(1), 39-59. https://doi.org/10.2307/3151312

Foster, J.; Campbell, W. K. & Twenge, J. (2003). Individual differences in narcissism: Inflated self-views across the lifespan and around the world. *Journal of Research in Personality, 37*(6), 469-486. https://doi.org/10.1016/S0092-6566(03)00026-6

Furnham, A.; Richards, S. C. & Paulhus, D. L. (2014). The dark triad of personality: a 10 year review. *Social and Personality Psychology Compass, 7*(3),199-216. https://doi.org/10.1111/spc3.12018

Giacalone, R. A. Promislo, M. D. (2013). Machiavellianism, Unethical Behavior, and *Well-Being in Organizational Life.* Routledge.

Góis, A. D., Lima, G. A. S. F., De Luca, M. M. M., & Gotti, G. (2024). Dark Tetrad personality and earnings management: the moderating effect of corporate reputation. *Advances in Scientific and Applied Accounting, 17*(2), 209–225/226. https://doi.org/10.14392/asaa.2024170209

Góis, A. D., Lima, G. A. S. F. D., & De Luca, M. M. M. (2020). Everyday sadism in the business area. *RAUSP Management Journal*, *55*(3), 393-408. https://doi.org/10.1108/RAUSP-03-2019-0048.

Gundry, L. C., & Liyanarachchi, G. A. (2007). Time budget pressure, auditors' personality type, and the incidence of reduced audit quality practices. *Pacific Accounting Review, 19*(2), 125-152. https://doi.org/10.1108/01140580710819898.

Hair, J., Anderson, R., Tatham, R., & Black, W. (2005). Análise multivariada de dados. (5a ed., A. SchlupSant´anna e A. Chaves, Neto Trad.). Bookman.

Harrison, A., Summers, J., & Mennecke, B. (2018). The effects of the dark triad on unethical behavior. *Journal of Business Ethics, 153*, 53-77. https://doi.org/10.1007/s10551-016-3368-3.

Heilmann, A. G. M. (2019). The consequences of disclosing key audit matters (KAMs): A review of the academic literature. *Maandblad voor Accountancy en Bedrijfseconomie, 93*, 5–14. http//doi.org/10.5117/mab.93.29496

Hobson, J. L., Stern, M. T., &Zimbelman, A. F. (2020). The Benefit of Mean Auditors: The Influence of Social Interaction and the Dark Triad on Unjustified Auditor Trust. *Contemporary Accounting Research*, *37*(2), 1217 -1247. https://doi.org/10.1111/1911-3846.12511

Hurley, P. J. (2019). Ego Depletion and Auditors' JDM Quality Northeastern U. *Accounting, Organizations and Society*, 2735088. http://dx.doi.org/10.2139/ssrn.2735088

Janssen, S.; Hardies, K. Vanstraelen, A. & Zehms, K. M. (2021). Auditors 'Professional Skepticism: Traits, Behavioral Intentions, and Actions. *SSRN Electronic Journal*. https://doi.org/10.2139/ssrn.3717615

Javadi, H., Hosseini, S.H, Hemmati, B., & Shokri, A. (2024). The effect of dark personality traits and individual accountability on auditors' skepticism and professional judgment. *International Journal of Finance & Managerial Accounting*, 9(35), 65-78. https://10.30495/ijfma.2022.66659.1828

Jonason, P. K. & Davis, M. D. (2018). A gender role view of the Dark Triad traits. *Personality and Individual Differences*, *125*, 102-105. https://doi.org/10.1016/j.paid.2018.01.004

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. https://doi.org/10.1177/1073191113514105

Jones, D. N. & Paulhus, D. L. (2017). Duplicity among the Dark Triad: Three faces of deceit. *Journal of Personality and Social Psychology, 113*(2), 329–342. https://doi.org/10.1037/pspp0000139

Kerckhofs, L.; Vandenhaute, M. L. & Hardies, K. (2024). A systematic literature review on the bright and dark sides of auditors' personality. *Maandblad Voor Accountancy en Bedrijfseconomie*, 98(1-2), 11-24. https://doi.org/10.5117/mab.98.116510

Lotfi, M., Muktar, S. N., Ologbo, A. C., & Chiedu, C. K. (2016). The influence of the Big-Five personality traits dimensions on knowledge sharing behaviour. *Mediterranean Journal of Social Sciences, 7(*1), 241-250. https://doi.org/10.5901/mjss.2016.v7n1s1p241

Marçal, R. R. &Alberton, L. (2020). Relação entre os traços sombrios de personalidade e o ceticismo profissional dos auditores independentes. *Revista de Educação e Pesquisa em Contabilidade (REPeC), 14*(4). https://doi.org/10.17524/repec.v14i4.2663

Majors, T. M. (2015). The interaction of communicating measurement uncertainty and the dark triad on managers' reporting decisions. *The Accounting Review*, *91(*3), 973-992. https://doi.org/10.2308/accr-51276

Mutschmann, M., Hasso, T. & Pelster. M., 2022. "Dark Triad Managerial Personality and Financial Reporting Manipulation,"*Journal of Business Ethics, Springer,181*(3), 763-788. http//doi.org/10.1007/s10551-021-04959-1

Nelson, M. & Tan, H. T. (2005). Judgment and decision making research in auditing: A task, person, and interpersonal interaction perspective. *Auditing: A Journal of Practice & Theory, 24*(1), 41-71. http://dx.doi.org/10.2139/ssrn.761706

Olsen, K. J. & Stekelberg, J. M. (2016). CEO narcissism and corporate tax sheltering. *The Journal of the American Taxation Association, 38*(1), 1-22. https://doi.org/10.2308/atax-51251

Paulhus, D. L. (2014). Toward a taxonomy of dark personalities. *Current Directions in Psychological Science, 23*(6), 421-426. https://doi.org/10.1177/0963721414547737

Paulhus, D. L., Curtis, S. R. & Jones, D. N. (2017). Aggression as a Trait: The Dark Tetrad *Alternative. Current Opinion in Psychology, 19,* 88–92. https://doi.org/10.1016/j.copsyc.2017.04.007

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. https://doi.org/10.1016/S0092-6566(02)00505-6

Pinto, I., & Morais, A. I. (2019). What matters in disclosures of key audit matters: evidence from Europe. *Journal of International Financial, Management & Accounting, 30*(2), 145-162. https://doi.org/10.1111/jifm.12095

Journal Contabilidade Vista & Revista, ISSN 0103-734X, Universidade Federal de Minas Gerais, Belo Horizonte, v. 36, n. 1, p. 1-23, jan./abr. 2025.

21

Plouffe, R., Saklofske, D., & Smith, M. (2016). The assessment of sadistic personality: Preliminary psychometric evidence for a new measure. *Personality and Individual Differences, 104*, 166-171. https://doi.org/10.1016/j.paid.2016.07.043

Rosequist, R., & Kromka, S. M. (2024). The Dark Side of Conflict: The Relationships between Dark Tetrad Personality Traits and Conflict Management Styles. *Imagination, Cognition and Personality, 44*(2), 121-141. https://doi.org/10.1177/02762366241281253

Rostami, S. & Faraji, M. (2022). Machiavellianism, Anti-Societalism, and Pressures on Auditors: Professional and Ethical Judgment Test. *International Journal of Management, Accounting and Economics,* 9(1), 34-46. https://doi.org/10.5281/zenodo.6480163

Santos, C. A. & Cunha, P. R. (2021). Efeito da Confiança entre a Pressão de Tempo e Complexidade no Julgamento e Tomada de Decisão em Auditoria. *Revista de Administração Contemporânea, 25*(5). https://doi.org/10.1590/1982-7849rac2021200037.por

Schluetera, J. K. M., & Sakela, V. S. R. (2022). Dark Triad personality traits and auditor independence – A systematic literature review, *SSRN, 42.* http://dx.doi.org/10.2139/ssrn.4014690.

Silva, A., Cunha, P. R., & D'Souza, M. F. (2020). Influência do Dark Tetrad de executivos no gerenciamento de resultados (Apresentação de trabalho). 20ª USP International Conference in Accounting, Universidade de São Paulo, São Paulo, SP.

Simon, H. A. (1970). Rational decision making in business organizations. *The American Economic Review,* 69 (4), 493-513. http://www.jstor.org/stable/1808698.

Spain, S. M., Harms, P. D., & Lebreton, J. M. (2014). The dark side of personality at work. *Journal of Organizational Behavior, 35*(1), 41-60. https://doi.org/10.1002/job.1894.

Tandean, J., Gagaring, P. & Syamsuddin. (2022). The effect of self efficacy, time budget pressure and audit experience on audit judgment with task complexity as moderating variable. *International Journal of Research and Review, 9,*372–77. https://doi.org/10.52403/ijrr.20220144

Taqi, M.; Kalbuana, N.; Abbas, D.S, & Mayyizah, M. (2024). Litigation Risk: Delving into Audit Quality, Internal Audit Structure, Political Connections, and Company Size. *Interdisciplinary Journal of Management Studies (IJMS), 17* (4), 1217-1232. http//doi.org/10.22059/ijms.2024.367759.676318

Trotman, K. T.; Tan, H. C. & Ang, N. (2011). Fifty-year overview of judgment and decision-making research in accounting. *Accounting and Finance, 51*(1), 278–360, 2011. https://doi.org/10.1111/j.1467-629X.2010.00398.x.

Trémolière, B. & Djeriouat, H. (2016). The sadistic trait predicts minimization of intention and causal responsibility in moral judgment. *Cognition, 146,* 158-171. https://doi.org/10.1016/j.cognition.2015.09.014.

Tversky, A. & Kahneman, D. (1974). Judgment under uncertainty: heuristics and biases. *Science, 185*, 1124–1131.https://doi.org/10.1126/science.185.4157.11.

Journal Contabilidade Vista & Revista, ISSN 0103-734X, Universidade Federal de Minas Gerais, Belo Horizonte, v. 36, n. 1, p. 1-23, jan./abr. 2025.

23