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## PERSONALITY TRAITS AND FIDDLE TENDENCIES AMONG WORKERS IN THE COCA-COLA BOTTLING COMPANY, LAGOS STATE

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**Abstract:** *FRAUD IS AN EVER-INCREASING CONCERN FOR NIGERIAN MANUFACTURING FIRMS, WITH EMPLOYEES USING VARIOUS TACTICS TO PERFORM FRAUDULENT ACTS. THE BROAD OBJECTIVE OF THIS STUDY IS TO EXAMINE THE IMPACT OF PERSONALITY TRAITS ON FIDDLE TENDENCIES AMONG WORKERS OF COCA-COLA PLC. THE STUDY ADOPTED A SIMPLE SURVEY DESIGN TO COLLECT DATA FROM COCA-COLA PLC IN LAGOS PLANT, LAGOS STATE, NIGERIA. THE STUDY POPULATION CONSISTS OF COCA-COLA BOTTLING COMPANY- LAGOS PLANT EMPLOYEES, WHICH WERE ONE THOUSAND AND TWENTY-FOUR (1024), AND A SAMPLE SIZE OF 20% WAS USED FOR THE STUDY TOTALLING 210 PARTICIPANTS. A CONVENIENT SAMPLING METHOD WAS USED TO PICK THE RESPONDENTS. DATA COLLECTED WERE ANALYZED USING THE SIMPLE PERCENTAGE FREQUENCY COUNTS FOR THE DEMOGRAPHIC VARIABLES, WHILE CORRELATION WAS USED FOR TESTING THE STUDY'S HYPOTHESES. THE RESULTS SHOWED CONSCIENTIOUSNESS, EXTRAVERSION, AGREEABLENESS, AND NEUROTICISM ARE EXPLANATORY PERSONALITY VARIABLES THAT SIGNIFICANTLY CORRELATE WITH FIDDLE TENDENCIES AMONG EMPLOYEES IN THE COCA-COLA BOTTLING COMPANY, LAGOS STATE. THE OPENNESS TO EXPERIENCE IS ALSO AN EXPLANATORY PERSONALITY VARIABLE, BUT WITHOUT A SIGNIFICANT RELATIONSHIP WITH FIDDLE TENDENCIES AMONG EMPLOYEES IN THE COCA-COLA BOTTLING COMPANY, LAGOS STATE. THE STUDY CONCLUDED THAT MOST DIMENSIONS OF PERSONALITY TRAITS SIGNIFICANTLY IMPACT FIDDLE TENDENCIES AMONG EMPLOYEES IN THE COCA-COLA BOTTLING COMPANY. THEREFORE, IT IS RECOMMENDED THAT THE COCA-COLA BOTTLING COMPANY, LAGOS STATE, AND OTHER FOOD AND BEVERAGE ORGANIZATIONS HAVE A CLEARLY DEFINED COMPANY POLICY ON FIDDLE BEHAVIOUR AMONG EMPLOYEES IN THE CODE OF CONDUCT. THIS WILL*



*DIRECT THE CONDUCT OF THEIR EMPLOYEES TOWARD FIDDLE BEHAVIOURS AND ENHANCE CONDUCTS THAT PURSUE HONEST PRACTICES.*

**Keywords:** PERSONALITY TRAITS, FIDDLE TENDENCIES, CONSCIENTIOUSNESS, EXTRAVERSION, AGREEABLENESS, NEUROTICISM, AND OPENNESS TO EXPERIENCE

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## INTRODUCTION

Fraud is an ever-increasing concern for Nigerian manufacturing firms, with employees using various tactics to perform fraudulent acts. Unfortunately, most of these fraudulent acts were carried out by the organization's employees. Previous research has focused on contextual and organizational elements that motivate workers to participate in fraudulent behaviour rather than individual dispositional characteristics (Ishola, Kenku and Adedayo, 2021).

News of fraud or attempted fraud has been common in Nigeria (Abiola & Adedokun, 2018; Bagogun et al., 2013), weakening investors' confidence in manufacturing enterprises. However, recent history has seen an unparalleled surge in fraud and fraudulent activities because of the increased scale and complexity of the corporate environment. As a result, fraud has progressed to the point that it now threatens business and the whole economy. The Impact of Certain High-profile Fraud Operations in All Sectors of the Economy (Okoye & Ndah 2019). For instance, in the first quarter of 2018, the Central Bank of Nigeria (CBN) revealed that commercial banks lost N12.06 billion to fraud. According to the study, there were 20,768 incidents of fraud and falsification (both intentional and unintentional) worth N19.77 billion during the audit period, compared to 16,762 cases for N5.52 billion and US\$ 0.12 million reported in 2017. 2018 (Udeh & Ugwu).

According to Duffield and Grabosky (2001), fraud has a three-factor motive, including many motivated offenders, the availability of appealing targets, and the lack of trustworthy guardians. Additionally, a person's personality, moral principles, and circumstance or setting motivate someone to engage in fraudulent behaviour. Personality refers to an individual's distinct and typically consistent pattern of actions, ideas, and emotions. Certain personality characteristics have been identified as risk factors for bank personnel engaging in fraudulent behaviour (Ishola, Kenku, and Adedayo, 2021).

Personality philosophers have proposed many definitions of personality qualities depending on their knowledge of the issue. Dabrowski (2014) defined personality characteristics as an individual's full emotional and physical temperaments. It discusses how people's identities are formed through consistent mental and physical characteristics (Ones, 2005; Golpayegan, 2017). Colquitt et al. (2009) established five personality dimensions: Conscientiousness, agreeableness, neuroticism, openness to experience, and extraversion, collectively known as the big five.

The big-five personality variables play an important influence in the development and act of fraudulent intent. Conscientiousness is one of its qualities related to how well goal-oriented people are



organized, controlled, and driven. People with a high level of conscience are organized, self-assured, diligent, self-managing, and meticulous while persisting, while those with a low level of conscience are fainthearted, unattended, lax, impulsive, and irresponsible (Adebayo & Nwabuoku, 2008). The second dimension, agreeability, depicts a personality attribute ranging from pleasant, cooperative and helpful to impatient, ruthless, suspicious, uncooperative, and headstrong (Sinha, 2016). This personality characteristic has been linked to workplace deviance and poor job performance (Sinha, 2016).

The third personality trait, openness to experience trait dimension, which ranged from being imaginative, sensitive, intellectual, and polished on one end to being down to health, insensitive, narrow, crude, and simple on the other, was also alleged to increase antisocial and counterproductive behaviour because of high novelty or enhanced ability to circumvent the internal control system in the workplace to suit personal purposes since openness to experience has been assayed (Sinha, 2016). In addition, certain research suggested that these personality qualities, used together or alone, can predispose workers to fraudulent behaviour since they have been linked to unethical behaviour by employees.

The amount and intensity of energy thrown outwardly into the social realm are extraversion (Egbula, Edward, and Omofuwa, 2017). The amount and quality of stimuli necessary to trigger unpleasant feelings in a person are neuroticism (Kumar, Bakhshi & Rani, 2009). Emotional stability is another term for neuroticism. This dimension concerns one's emotional stability and the intensity of negative feelings (Olonade, 2020). However, employee personality traits tend to enhance the employee's fraudulent intention, which will hurt the productivity and performance of the organization. A fraudulent act is an unethical, unfair practice.

Manurung and Hadian (2013, p 4) defined fraud as “Any act, expression, omission, or concealment calculated to deceive another to their disadvantage, specifically, misrepresentation or concealment regarding some fact material to a transaction made with knowledge of its falsity. And or in reckless disregard of its truth or falsity and worth the intention to deceive another, which is reasonably relied on by the other who is injured thereby”. According to Chimwene (2017), fraud is any deliberate act of criminal deceit, trickery, or falsification by a person or group to obtain an undue personal monetary advantage.

According to Murphy (2011), fraud-related behaviour research covers a variety of psychological characteristics that are unique to particular fraudulent activities; therefore, certain dispositional features are exclusive to certain fraudulent behaviours. Entrepreneurial fraud, hazardous management behaviour, and workplace theft were all linked to narcissism in several research, according to Buyl, Boone, and Wade (2017). Research indicates conscientiousness is also connected to workplace dysfunction and antisocial behaviour (Chirumbolo, 2017). Workplace deviance is more likely to occur when the view of the workplace is unfavourable and emotional stability (Neuroticism), conscientiousness, and agreeableness are low, according to Camps, Stouten, and Euwema (2016). Behavioural characteristics were linked to a motivation to report unethical acts, according to Brink, Cereola, and Menk (2015). Conscientiousness and extraversion are the most important determinants of whistleblower intentions. Personality traits are major fraud potentiates, as shown by these findings.

This paper uses theories and measures from personality psychology to investigate the relationship between personality traits and fiddle tendencies. We focus on finance managers and beverage industry employees because the authors discover that little or no study has been carried out on the personality traits and fiddle tendencies in barrages industries. However, the study tends to contribute to knowledge and bridge the literature gap on personality traits and fiddle tendencies. Although there have been several studies on fraud, there have been few or no studies on fraudulent



employee intent in consumer goods firms in Nigeria. However, previous research has not looked at the role of personality in enhancing employee fraud intents in the workplace.

Furthermore, research on whistleblowing ignores the role of workers in raising red flags when they know of potential wrongdoing in the firm. This study attempts to close the knowledge and research gap in these areas. This study aims to fill the knowledge and research gap in these areas. We focus on the five big personality traits: “openness to experience, conscientiousness, extraversion, agreeableness, and neuroticism. The question is that does employee personality traits tend to influence the workplace’s fraudulent intention?

With the enormity of the possible effects of fiddle behaviours in organizations, there is a need to know the underlining factors that may be responsible. This will help adequately plan to curb it and make organizations safer and more productive. Over the years, research has been conducted on personality and its impact on fraud tendencies and the factors that cause it. Different research shows different fraud causes concerning the personalities of the people involved in the western world and even the developing world. Therefore, this study intends to shed light on personality traits (openness to experience, conscientiousness, extraversion, agreeableness, and neuroticism) and how they affect fiddle activities among Coca-Cola Bottling Company workers.

### ***Objectives of the Study***

The broad objective of this study is to examine the impact of personality traits on fiddle tendencies among workers of Coca-cola Bottling Company, Lagos State, while the specific objectives of the study are to:

- i. Examine the impact of Openness to Experience on Fiddle Tendencies among workers of Coca-Cola Bottling Company.
- ii. Appraise the impact of Conscientiousness on Fiddle Tendencies among workers of Coca-Cola Bottling Company.
- iii. Review the impact of Extraversion on Fiddle Tendencies among workers of Coca-Cola Bottling Company.
- iv. Assess the impact of Agreeableness on Fiddle Tendencies among workers of Coca-Cola Bottling Company.
- v. Examine the impact of Neuroticism on Fiddle Tendencies among workers of Coca-Cola Bottling Company.

## **MAIN TEXT**

### **THEORETICAL FRAMEWORK**

#### ***Eysenck's Personality Theory***

Eysenck (1952, 1967, and 1982) offered a biologically grounded personality theory, proposing that people inherit a nervous system type that impacts their capacity to learn and adapt to their surroundings. He employed a factor analysis approach to breaking down behaviours into many variables that may be categorized into dimensions. Psychoticism, extraversion, and neuroticism are the three major personality qualities defined by the theory. The hypothesis best explains why every individual has a distinct personality. Each individual, he said, had a varied degree of each attribute. Our personalities are made up of the degrees of these three qualities. The idea contends that a combination of biological predispositions toward specific personality characteristics and training and socialization throughout infancy forms our personality. It proposes that a specific behaviour results from a biological predisposition paired with an environmental trigger.



### ***Anomie Theory of Fraud***

According to Merton (1994), Anomie is a condition of normlessness caused by "an extreme disjunction between cultural norms and aims and the socially organized capacity of group members to behave following them." The thesis connects Anomie with deviance, arguing that the disconnect between culture and structure has the unintended effect of fostering societal deviation. According to Anomie's idea, most individuals attempt to accomplish culturally acknowledged objectives. When large groups of people or individuals are denied access to these aspirations, Anomie emerges. According to this belief, crime only occurs among the lowest classes. According to Merton, those from lower social strata are more likely to utilize such methods since they have less opportunity to fulfil cultural objectives than those from higher strata. The idea explains workplace conduct but not crimes such as rape or murder in this context. According to Anomie's Theory of Fraud, fraud is the last option for the lower strata since they have fewer possibilities to achieve cultural objectives than the upper strata. This hypothesis pertains to the purpose of this research, which is to look at fiddling tendencies among Nigerian bottling companies.

### ***Review of Empirical Literature***

Numerous research has looked at the connection between personality qualities and fiddling. Jaffar, Haron, Iskandar, and Salleh (2011), for example, looked at the moderating effect of personality factors (neuroticism, extraversion, conscientiousness, openness to experience, and agreeableness) on the relationship between external auditors' ability to assess fraud risk and their ability to detect the likelihood of fraud in their study. Unfortunately, the findings revealed that none of the personality traits had a moderating influence on the link between the external auditors' ability to estimate fraud risk and their ability to identify fraud.

Cohen, Ding, Lesage, and Stolowy (2013) investigated corporate fraud and the conduct of managers. The research combined the fraud triangle (FT) with the theory of planned behaviour (TPB) to better comprehend fraud instances. According to the findings, personality factors seem to be a substantial fraud risk factor. Furthermore, the research findings showed that auditors should analyze management ethics using TPB components such as attitude evaluation, subjective norms, perceived behavioural control, and moral duty.

Balogun, Selemogwe, and Akinfala (2016) investigated the relationship between fraud and luxurious lives among bank workers in Nigeria using convicted bank employees as a case study. The research investigates the fraudulent activities and extravagant lives of Nigerian bank employees sentenced. A total of 600 people were included in the study, divided into three groups: convicted bankers, non-convicted bankers, and non-banking personnel. According to the research, convicted bankers scored substantially higher on luxurious lives than non-convicted bankers and non-bankers. On the other hand, fraudsters have been demonstrated to be more likely to live extravagant lifestyles due to their dishonesty.

Ishola, Kenku, and Adedayo (2021) investigated the influence of personality traits and ethical values on fraudulent activity among bank employees in Ibadan, Nigeria. The data were collected using a cross-sectional research approach. In the Ibadan metropolis, 350 personnel range from middle management to junior staff and cadre in the banking business. The participants were divided into strata using a stratified sampling approach. Conscientiousness was the only predictor of fraud intent behaviour of the five personality qualities studied. Employees who followed Absolutist ethical principles were less likely to perpetrate fraud than those who followed a subjectivist ethical theory. Fraudulent behaviour was mostly motivated by personality features and ethical ideals (Ishola, Henku, & Adedayo, 2021).



Popoola, Ahmi, and Mansour (2021) study the moderating influence of neuroticism on knowledge requirements and fraud risk assessment performance in the Jordanian public sector. Jordanian forensic accountants and auditors were the study's respondents. The study was conducted using a survey research approach. The research added to the body of information on forensic accountants, auditors, knowledge competence requirements, neuroticism as a personality characteristic, and regulators' fraud risk assessment performance in the Jordanian public sector work environment.

Mansour, Ahmi, and Popoola (2020) investigate the role of conscientiousness as a moderator of the link between skills (forensic accountant and auditor) and fraud risk assessment job performance in the Jordanian public sector. As a result, this research aims to construct a conceptual framework for investigating the moderating influence of conscientiousness on skill needs and fraud risk assessment performance. The research aided forensic accountants and auditors functioning as regulators in the public sector regarding fraud prevention, identification, and reaction. It also raises awareness among consumers of accounting data in the public sector. The paper contributed to the literature on conscientiousness personality traits, auditing and forensic accounting, enhanced capability skills requirements, and competence (fraud risk assessment performance) by forensic accountants and auditors in the Jordanian public sector regarding fraud prevention, detection, and response.

Fagbenro, Kenku, and Olasupo (2019) examined the impact of the personality of a government official on corruption attitude. Data were gathered from 300 public workers in Lagos state and two purposefully chosen local governments, namely Lagos Island local government and Etiosa local government. Two standardized psychological questionnaires were used to gather data, then analyzed using Pearson moment correlation. According to the findings, extroversion, openness, agreeableness, neuroticism, and attitude toward corruption have a substantial positive association. However, the findings show a substantial negative link between conscientiousness and anti-corruption attitudes. According to the research, psychologists should assist in developing personality assessment tools for new and existing workers to screen and discover individuals who have a positive attitude toward corruption and assist them in reengineering their behaviour.

Gbadamosi & Bello (2009) studied 150 employees at a firm and discovered that characteristics might predict attitudes toward corruption. Similarly, employees with high Need for Achievement (N-Ach) and personality scores have been shown to have a propensity for seeking challenges and a high level of involvement in anti-corruption activities. In a Malaysian supermarket, Moorthy et al. (2011) investigated the impact of individual characteristics on staff attitudes toward corruption and larceny behaviour. The respondents were chosen using a stratified random sampling procedure. The findings demonstrated that one's personality impacts one's attitude toward corruption.

Based on the empirical studies, five hypotheses were postulated for testing viz,

- i. There is no significant relationship between Openness to Experience and Fiddle tendencies among workers of Coca-Cola Bottling Company.
- ii. There is no significant relationship between Conscientiousness and Fiddle tendencies among workers of Coca-Cola Bottling Company.
- iii. There is no significant relationship between Extraversion and Fiddle tendencies among workers of Coca-Cola Bottling Company.
- iv. There is no significant relationship between Agreeableness and Fiddle tendencies among workers of the Coca-Cola Bottling Company.
- v. There is no significant relationship between Neuroticism and Fiddle tendencies among workers of the Coca-Cola Bottling Company.



## METHODOLOGY

This study adopted a simple survey design to collect data at Coca-Cola Plc. Lagos Plant, Lagos State, Nigeria. The study population consists of Coca-Cola Bottling Company- Lagos Plant employees, which were thousand and twenty-four (1024) in the study. A sample size of 20% was used for the study totalling 210. Convenient sampling was used to pick the respondents. The main instrument used for the study was a structured questionnaire. The questionnaire consisted of three sections. Section A contained socio-demographic information. Section B used an adapted version of the Big five Inventory (BFI) designed by John, Donahue and Kentle (1991). The modified version's reliability coefficients are (1) Cronbach's Alpha reliability = .858 and (2) Cronbach's Alpha Based on Standardized Items = .859. Finally, a self-developed questionnaire was used to measure Fiddle Tendencies in Section C. The scale was scored on a 5-point Likert scale. The reliability coefficient for the scale was 0.85 on Cronbach's alpha. Data collected were analyzed using the simple percentage frequency counts for the demographic variables, while Correlation was used for testing the study's hypotheses.

## RESULT

Table 1 above reveals the demographic characteristics of the respondents. It was reported that 84 (42.9%) were male, while 112 (57.1%) of the respondents were female. The study found that 64 (32.7%) of the respondents' age fell between 21-30 years, 104 (53.1%) between 31-40 years, 26 (13.3%) between 41-50 years, and 2 (1.8%) 51 and above. The implication is that age has become an important factor in this study. The younger generation is to take over from the older generation. The study showed that the majority of the respondents, 76 (38.8%), were married compared to 96 (49.0%), who were single, and 24 (12.2%) of the respondents were divorced. The results indicated ND/NCE/A' Level certificate holders' frequency of 24 (12.2%), HND/BSc. /BA 150 (76.5), and post-graduate 22 (11.1%). The findings displayed that 20 (10.2%) of the respondents belong to the management cadre, 80 (40.8) are Senior Staff, and 96 (49.0%) are junior staff.

**Table 1: Demographic Information of the Respondents**

Variable		Frequency	Percentage
Gender	Male	84	42.9
	Female	112	57.1
	<b>Total</b>	<b>196</b>	<b>100.0</b>
Age	21-30 years	64	32.7
	31-40 years	104	53.1
	41-50 years	26	13.3
	51 years and above	2	1.0
	<b>Total</b>	<b>196</b>	<b>100.0</b>
Marital Status	Single	96	49.0
	Married	76	38.8
	Divorced	24	12.2
	<b>Total</b>	<b>196</b>	<b>100.0</b>
Educational Qualification	ND/NCE/GCE/A'LEVEL	24	12.2
	HND/BSC/BA	150	76.5
	Postgraduate	22	11.2
	<b>Total</b>	<b>196</b>	<b>100</b>
Cadre	Management Staff	20	10.2
	Senior Staff	80	40.8
	Junior Staff	96	49.0
	<b>Total</b>	<b>196</b>	<b>100.0</b>

Source: Authors' Computation (2021)

## Hypotheses Testing



**Hypothesis One:** *There is no significant relationship between openness to experience and fiddle tendencies among employees of Coca-Cola Bottling Company, Lagos State.*

**Table 2: A Summary Table of Pearson r Correlation showing the relationship between openness to experience and Fiddle tendencies**

Variables	N	$\bar{X}$	SD	df	R	P
Openness to experience	196	7.84	1.37			
Fiddle tendencies	196	17.58	3.21	194	.103	<.01

The result in Table 2 revealed that there was no significant relationship between openness to experience and Fiddle tendencies among employees in Coca-Cola Bottling Company, Lagos State, Lagos Plant with  $[r (194) = .103, P < .01]$ . Therefore, hypothesis one was supported by the result of the study and is accepted. This implies that openness to experience has no significant relationship with fiddle tendencies in Coca-Cola Bottling Company, Lagos State, Lagos Plant.

**Hypothesis Two:** *There is no significant relationship between conscientiousness and fiddle tendencies among employees of Coca-Cola Bottling Company, Lagos State.*

**Table 3: A Summary Table of Pearson r Correlation showing the relationship between conscientiousness and Fiddle tendencies**

Variables	N	$\bar{X}$	SD	Df	R	P
Conscientiousness	196	13.96	3.49	194	-.683**	>.01
Fiddle tendencies	196	17.57	3.21			

\*\*Correlation is significant at the 0.01 level (2-tailed).

The result in table 3 revealed that there was a significant negative relationship between conscientiousness and fiddle tendencies among employees in Coca-Cola Bottling Company, Lagos State, Lagos Plant, with  $[r (194) = -.683**, P > .01]$ . Therefore, hypothesis two was not supported by the result of the study, and it was subsequently rejected. This implies that conscientiousness has a significant negative relationship with fiddle tendencies among Coca-Cola Bottling Company, Lagos State.

**Hypothesis Three:** *There is no significant relationship between extraversion and fiddle tendencies among employees of Coca-Cola Bottling Company, Lagos State*

**Table 4: A Summary Table of Pearson r Correlation showing the relationship between extraversion and Fiddle tendencies**

Variables	N	$\bar{X}$	SD	df	R	P
Extraversion	196	4.08	1.03	194	.813**	>.01
Fiddle tendencies	196	17.57	3.21			

\*\*Correlation is significant at the 0.01 level (2-tailed).

The result in table 4 revealed that there was a significant positive relationship between extraversion and fiddle tendencies among employees in Coca-Cola Bottling Company, Lagos State, Lagos Plant, with  $[r (194) = .813**, P > .01]$ . Therefore, hypothesis three was not supported by the result of the study and was rejected. This implies that extraversion has a significant positive relationship with fiddle tendencies in the Coca-Cola Bottling Company, Lagos State, Lagos Plant.

**Hypothesis Four:** *There is no significant relationship between agreeableness and fiddle\_tendencies among employees of Coca-Cola Bottling Company, Lagos State*

**Table 5: A Summary Table of Pearson r Correlation showing the relationship between agreeableness and Fiddle tendencies**

Variables	N	$\bar{X}$	SD	df	r	P
Agreeableness	196	8.96	2.36	194	.494**	>.01
Fiddle tendencies	196	17.57	3.21			

\*\*Correlation is significant at the 0.01 level (2-tailed).

The result in Table 5 revealed that there was a significant positive relationship between agreeableness and fiddle tendencies among employees in Coca-Cola Bottling Company, Lagos State, Lagos Plant, with  $[r(194) = .494^{**}, P > .01]$ . Therefore, hypothesis four was not supported by the result of the study and was rejected. This implies that agreeableness significantly correlates with fiddle tendencies in Coca-Cola Bottling Company, Lagos State, Lagos Plant.

**Hypotheses Five:** *There is no significant relationship between neuroticism and fiddle tendencies among employees of Coca-Cola Bottling Company, Lagos State*

**Table 6: A Summary Table of Pearson r Correlation showing the relationship between Neuroticism and Fiddle tendencies**

Variables	N	$\bar{X}$	SD	df	r	P
Neuroticism	196	9.73	1.77	194	.331**	>.01
Fiddle tendencies	196	17.57	3.21			

\*\*Correlation is significant at the 0.01 level (2-tailed).

The result in table 6 revealed that there was a significant positive relationship between neuroticism and fiddle tendencies among employees in Coca-Cola Bottling Company, Lagos State, Lagos Plant, with  $[r(194) = .494^{**}, P > .01]$ . Therefore, hypothesis five was not supported by the result of the study and was rejected. This implies that neuroticism significantly correlates with fiddle tendencies in Coca-Cola Bottling Company, Lagos State, Lagos Plant.

## DISCUSSION OF FINDINGS

The research hypothesis predicted no significant relationship exists between openness to experience and fiddle practices among employees of the Coca-Cola Bottling Company. The findings showed no significant relationship between openness to experience and fiddle tendencies. This result was in line with Brink, Cereola, and Menk's (2015) submission that openness to experience is not a significant predictor of fiddle practices.

Hypothesis two predicted no significant relationship between conscientiousness and fiddle practices but the findings showed a significant negative relationship. Brink, Cereola, and Menk (2015) support this finding, which concluded that conscientiousness has a positive and significant relation with fraud tendencies. Explaining the possible reasons for this, Norman (1963) and Goldberg (1992) submitted that Individuals with higher conscientiousness tend to be self-disciplined and think before they act. Digman (1997) also concluded that individuals with higher conscientiousness levels are likelier to be whistleblowers. This result was also supported by Lee and Ashton (2004) that people with conscientious personality traits are good targets for fraudsters to lure. Finally, Weijer and Leukfeldt (2017), in their research work on personality traits of cybercrime victims, concluded that conscientiousness is related to cybercrime victimization practices.



Hypothesis three predicted no significant relationship between extraversion and fiddle practices, while the findings showed a significant negative relationship. To complement this finding is the assertion of Brink, Cereola, and Menk (2015), which concluded that extraversion and conscientiousness are significant predictors of fiddle practices. In addition, they identified a relationship between extraversion and leadership behaviour. Thus, extroverts are less likely to experience anxiety over negative feedback (Norman 1963; Goldberg 1992). Accordingly, extroverts may be more likely to blow the whistle and less likely to be concerned with any negative repercussions they might endure due to going against management's tone to be unethical by reporting fraudulent revenues.

Hypothesis four predicted no significant relationship between agreeableness and fiddle practices but the findings showed a significant positive relationship. Judges Gallant and Lee (2017) supported the result, which concluded that agreeableness significantly influenced fraud practices. Finally, hypothesis five predicted no significant relationship between neuroticism and fiddle practices but the findings showed a significant positive relationship between the variables. This is in line with Jaffar, Haron, Iskandar, and Salleh (2011), which concluded that neuroticism would negatively affect the relationship between the ability to assess fraud risk and the ability to detect the likelihood of fraud. However, Brink, Cereola, and Menk (2015) did not support this result, which concluded that neuroticism has a non-significant relationship with fiddle tendencies.

## CONCLUSION

The analysis revealed that conscientiousness, extraversion, agreeableness, and neuroticism are explanatory personality variables that significantly correlate with fiddle tendencies among employees in the Nigerian Bottling Company. Openness to experience is also an explanatory personality variable but without a significant relationship with fiddle tendencies among employees in the Nigerian bottling company. The study concluded that most dimensions of personality traits significantly impact fiddle tendencies among employees in the Coca-Cola Bottling Company.

Based on the findings of this study, it is recommended that organizations in Nigerian bottling companies have a clearly defined code of conduct to direct the focus of their employees toward conduct that frowns at fiddle acts and embrace conduct that pursues honest practices. Also, to reduce fiddle tendencies among employees in the Beverage Industry, it is recommended that companies should assess the personality traits of their employees and should only hire and retain individuals who score.

- a. High openness to experience because of the high tendency of such individuals to love learning and engage in creative careers.
- b. They are highly conscientious and likely to succeed in their careers and excel in leadership positions.
- c. Low in Extraversion because such individuals are likely to be reflective, reserved, and thoughtful.
- d. Low in agreeableness, as such individuals are less likely to be trusted by others to jointly perpetrate fraud, and
- e. Low in neuroticism, as highly neurotic individuals are more likely to be adventurous and have trouble controlling urges.



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