

The Relationship Between Machiavellianism and the Ethics of the Accounting and Auditing Profession: An Analytical Study of the Opinions of a Sample of Accountants and Auditors in Banks Listed on the Iraq Stock Exchange

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Abstract

Machiavellianism tends to take actions that ignore moral norms and values. Therefore, this research seeks to study the relationship between Machiavellianism and the lack of commitment of accountants and auditors in banks listed in the Iraqi Stock Exchange to the ethics of accounting and auditing represented by the rules of Professional Conduct in order to achieve the research objective, the descriptive analytical approach was followed by designing a questionnaire and distributing it to a group of accountants and auditors working in nine banks listed on the Iraqi Stock Exchange. Excel was used to analyze the data to obtain the results. The research reached several results, the most important of which was the existence of a positive correlation and influence between Machiavellianism and non-compliance with the ethics of the accounting and auditing profession. This relationship is semi-strong or medium with the dimensions of confidentiality and integrity and weak with the dimensions of efficiency and objectivity. Based on these results, several recommendations were proposed, the most important of which are the need to pay attention to the integration of ethical aspects in the basic curricula of the accounting department and the development of continuing education programs to link ethics with the role and responsibility of the accountant and Auditor.

Keywords: Machiavellianism, Accountants, Auditors, Rules of Professional Conduct, Banks Listed on the Iraq Stock Exchange.

Introduction

The ethics of the accounting and auditing profession is one of the important and vital topics, as it helps to regulate the behavior and ethical values that govern the behavior of the financial community. Due to the variety of alternatives and generally accepted accounting policies, the preparation of financial reports is influenced to some extent by the personal actions of accountants and auditors, which leads to the existence of reports that do not reflect the actual reality of the organization. Therefore, the development of regulations and rules for the practice of accounting and auditing has become an urgent necessity, especially in light of scandals and financial collapses and the subsequent restrictions on the work and activities of companies. Some have attributed these scandals and financial collapses of companies to a weakness in compliance with ethical and professional standards of behavior. The regulations and rules include foundations, rights and duties that must be adhered to when practicing a certain professional work. Therefore, the ethics of the accounting and auditing profession is a fundamental pillar for all employees in the accounting and auditing profession, whether they work in audit offices or private or government companies. Nowadays, the principle of Machiavellian doctrine is spreading among people like wildfire, the end justifies the means in the midst of the race against time, historically between power, money and the language of interests, it is important to reach the result at all costs. Some members of professions therefore face many double personalities, which makes them face many problems in deciding to use the situation for their own benefit or for the benefit of society. Machiavellianism is a personality trait defined as exploiting the interests of others to achieve one's own aims. Therefore, the proponents of this principle tend to take self-serving measures that ignore existing moral values and norms. Therefore, this principle can have an impact on the accounting and auditing profession, hence the importance of this research to shed light on the relationship between Machiavellianism and the commitment of accountants and auditors in Banks Listed on the Iraq Stock Exchange to the ethics of accounting and auditing represented by the rules of professional conduct.

First: Research Methodology and Previous Studies

Research Methodology

1. Research Problem

In the last two decades, there have been many developments in the economic and commercial arena as a result of the crises that the world has been exposed to, the most prominent of which was the financial scandals of major companies (Enron and Qualcomm), and this was a reason to shake confidence in accounting and auditing services, so lawmakers and stakeholders were keen on the importance of the commitment of accountants and auditors to professional ethics through the application of local and international rules and standards. However, whatever these standards or rules, there is still a limit governed by the moral obligation of the professional or practitioner. Therefore, this research seeks to answer the following questions:

- Is there a statistically significant relationship between Machiavellianism and the non-compliance of accountants and auditors with the ethics of accounting and auditing (rules of professional conduct) in banks listed on the Iraq Stock Exchange.
- Is there a statistically significant impact of Machiavellianism on the non-compliance of accountants and auditors to the ethics of accounting and auditing (rules of professional conduct) in Banks Listed on the Iraq Stock Exchange.

2. Importance of Research

The importance of this study comes from the importance of the role played by the rules of professional conduct in increasing confidence in the accounting and auditing profession, as adherence to ethical principles in the accounting and auditing profession is important. These principles lead auditors and accountants to reduce or eliminate the negative effects of Machiavellianism in the field of work. These findings may be used by standard-setters and market regulators to focus on the psychological and ethical factors of accountants and auditors. Although there have been many studies conducted in the field of Machiavellianism in various professions in most parts of the world, there are limited studies on this subject in Iraq.

3. Research Objective

The main objective of the research is to study the relationship between Machiavellianism and non-compliance of accountants and auditors with the ethics of accounting and auditing (rules of Professional Conduct) through:

- Clarifying the principle of Machiavellianism and the personal qualities of Machiavellianism.
- Identify the ethics of the accounting and auditing profession represented by the rules of professional conduct set by the competent authorities of the auditing profession.

- Studying the impact of Machiavellianism on the non-compliance of accountants and auditors with the ethics of accounting and auditing (rules of professional conduct).

4. Research Hypothesis

The research hypotheses are formulated in the following form:

The first hypothesis: There is a statistically significant relationship between Machiavellianism and the non-compliance of accountants and auditors to accounting and auditing ethics (rules of professional conduct) in banks listed on the Iraq Stock Exchange.

The Second Hypothesis: There is a statistically significant moral impact of Machiavellianism on the non-compliance of accountants and auditors with the ethics of accounting and auditing (rules of professional conduct) in banks listed on the Iraq Stock Exchange.

5. Sample Study

The study sample included a group of accountants and auditors working in nine banks (Middle East, Gulf Commercial, Iraqi investment, Bank of Baghdad, Iraqi commercial, Iraqi credit, The Iraqi national, Union Bank of Iraq, Commercial Sumer) They numbered (159) accountants and (121) auditors. (400) questionnaires were distributed, of which (300) questionnaires were retrieved, and (19) questionnaires were not suitable for analysis, so the number of questionnaires suitable for analysis became (280) questionnaires.

6. Plot Outline

Figure (1) shows the hypothetical scheme of the study, and the independent variable (Machiavellianism), which is a one-dimensional variable, is represented by 9 items according to the Christi and Jess scale (Guterman, 1970). and the dependent variable (accounting and auditing ethics) is represented by four dimensions (integrity, objectivity, confidentiality, professional competence) by four items for each dimension and the rules of Professional Conduct were adopted for this purpose.

Previous Studies

1. A study (Sharqawi, 2021)

This study aims to find out the impact of personality traits in accountants and auditors on their attitudes to some unethical professional practices. the study has taken the dark triad (Machiavellianism, narcissism, psychopathy) as its Model. The study found that there is a direct relationship between Machiavellianism, psychopathy and unethical professional practices, and there is no moral relationship between narcissism and unethical professional practices.

2. A study (Çavuşoğlu & Kutluk, 2018)

This study aims to measure Machiavellian tendencies in public finance and Business Administration students by using the Machiavellianism scale and check whether there is a significant difference between Machiavellianism in students according to some moral and demographic trend variables and according to the results of the analyzes, students received the highest scores in "desire to gain status" followed by "desire to control" and "distrust of others" and received the lowest scores in "unethical manipulation".

3. A study (Cahyono & Sudaryati, 2023)

This study aims to review Machiavellian behavior in the ethics and professionalism of the audit profession through the cognitive ethical development approach (CMD) the authors found that a dysfunctional audit process reduces the quality of audit results, which may reduce public confidence in the audit profession. Therefore, Machiavellian attitudes among auditors can lead to negative consequences, including unethical behavior

4. A study (Rostami & Faraji, 2022)

The main purpose of this study is to study the impact of Machiavellianism, psychopathy and stress on Auditors regarding their professional and ethical judgment. The results indicate that there is no statistically significant relationship between Machiavellianism and psychopathy with the professional and ethical judgment of auditors. That is, the variables of Machiavellianism and psychopathy have no significant influence on the judgment of auditors. On the other hand, the results showed a statistically significant correlation between the pressures on auditors and their profession and ethical judgment.

5. A study (Nugrahanti & Jahja, 2018)

The aim of this study is to analyze the impact of performance incentives and ethical pressure perceptions on the judgment of auditors in Indonesia. The result showed that performance incentives increase the performance of the

review judgment. Pressures also have a significant impact on the performance of auditors, while ethical perception has no influence on the judgment of auditors.

6. A study (Ardenne, 2007)

The study aims to identify the ethics of the accounting profession in Iraq and to know the challenges facing accountants and the results showed that although there are professional organizations that supervise and regulate the accounting profession and determine the rules of professional conduct, but these rules do not keep pace with modern developments

7. A study (Ahmed and Ahmed, 2020)

This research dealt with the role of the ethics of the auditing and accounting profession and its impact on the development of internal audit and reducing the manipulation of financial statements in the Kurdistan region of Iraq, and the results showed a relationship between the study variables. whenever the practitioners of the accounting and auditing profession adhere to ethical obligations, it led to gaining the trust of the public and beneficiaries.

Second: Theoretical Background and Hypotheses

Machiavellianism

1. The Concept of Machiavellianism

Machiavellianism is a social behavior that involves the exploitation of others in order to achieve private goals (Wilson, 1996) (this principle was adopted by the Italian thinker, philosopher and politician Niccolo Machiavelli in the sixteenth century, where he believes that the owner of the goal can use the means he wants, however, without conditions or restrictions (Aldossari and Icki, 2021). Machiavelli's theory is based on two main points of view: "the end justifies the means", and "say what people want to hear". Machiavellianism is a negative personality trait that includes manipulation, cunning, duplicity and bad faith" (Wakefield, 2008).

2. Causes of Machiavellian Behavior

There are several reasons for Machiavellian behavior:

- It is the result of a satisfactory upbringing of the personality or a failure to use emotions and emotions. Since the Machiavellian person lacks emotional contact with others, this is what makes him deal with them as controlled subjects to achieve his goals (al-Kholy, 2020).
- It has to do with the age of the person (Machiavellian behavior increases with age and reaches its peak in the twenties and then decreases at the age of forty) or with the family structure (a family that relies on raising it on wrong methods and methods leads to a person's behavior) (Gupta, 1986).

3. Machiavellian Character Traits

The owners of the Machiavellian personality are characterized by many qualities that distinguish them from others such as Kohler (Elpers & Pillow, 2022):

- Focusing only on their own interests and ambitions and not paying attention to the interests and ambitions of others.
- They seem to have high self-confidence.
- They prioritize money and power over social relationships.
- Exploiting others; the end justifies them; the end justifies the means.
- Use deception and lies when they need it, without paying attention to principles, honesty and values (Norhamida, Tantri, & Suryani, 2023).
- Use exaggerated compliments and compliments in many situations.
- They prefer to be isolated and it is difficult to get to know them well.
- They constantly criticize good deeds.
- They seek to achieve their goals, even at the expense of others.
- They cannot empathize with situations and avoid commitment to others.

Ethics of the Accounting and Auditing Profession

1. The Concept of Ethics of the Accounting and Auditing Profession

The ethics of the accounting profession represents the behavioral principles and ethical values that govern the behavior of individuals in distinguishing between right and wrong, to make the determinants of the decision-making process. professional ethics are guidelines for people working in a particular profession that tells them what is supposed or not

supposed to be done while working in this profession. each profession has its own behavior, and those who work in this profession must follow this behavior. Professional ethics can be defined as a set of behavioral and ethical rules and ethics that must accompany a person in his profession (Ahmed and Ahmed, 2020). There are three sources of professional ethics (Abdel-Al, 2015):

- Laws, legislations, regulations and instructions issued by authorized bodies, whether at the international or local level.
- Educational and social processes and religious beliefs, as they are considered one of the important sources of professional work ethics.
- The personal beliefs of the individual, through which the criteria are determined, which are mainly related to the behavior of the individual and his freedom to act appropriately according to his beliefs.

2. Objectives of the Ethics of the Accounting and Auditing Profession

The objectives of the ethics of the accounting and auditing profession are as follows (Hairy, 2018):

- Raising the professional level of accounting and auditing and consolidating the progress achieved among other professions
- Developing the spirit of cooperation between accountants and auditors and taking care of their material, moral and moral interests.
- Instill confidence and reassurance in the souls of the parties benefiting from the services of accountants and auditors
- Complementing the provisions and legal texts that have been developed by legislators to provide the principle of adequacy in qualification and impartiality of the auditor in his work.

3. Rules of Professional Conduct

The rules of professional conduct are considered as explanations and practical applications of the basic ethical principles and can be defined as general principles of exemplary behavior that encourage a high level of performance through its emphasis on positive activity (Albeksh, 2016). Professional organizations have contributed to the development of standards for performance levels that guide their members when completing their tasks in order to raise the level of the accounting and auditing profession. The American Institute of Certified Public Accountants and the American Institute of internal auditors IIA have developed rules of professional conduct that are supposed to be observed during the implementation of the tasks assigned to them, the most important of which are (IIA, 2019):

- **Integrity**

Integrity gives a basis for the extent of dependence on the production of accountants and internal auditors by establishing the pillars of trust. According to the IIA standards, they are to perform the work assigned to them honestly, honestly and responsibly, comply with the applicable laws and provide the disclosures expected of them from the legal and professional information available to them, contribute to achieving the sound and legitimate goals of the institution in which they work, as well as it is not allowed to engage in any illegal activities or perform actions or actions that offend the profession or institution in which they work (Dumitru, 2016).

- **Objectivity**

Auditors and accountants should show objectivity while performing their duties through a balanced assessment of all relevant parties, and not to be influenced in expressing their opinions by the opinions of others or their personal interests, and this principle, as stated in the IIA standards, is not to participate in any activity that could affect their neutral assessment, especially activities that may conflict with the interests of the institution in which they work, not to accept anything that could harm or affect the decision and professional appreciation, disclosure of important material facts that have been reached, and failure to disclose them leads to distortion in reporting the mousse (Rahahle, 2017).

- **Confidentiality**

This principle, as stated in the IIA standards, includes taking care to protect the information they obtain during the performance of their work, as well as it is not allowed to use the information they obtain for personal benefits, or use it in a way that leads to abuse and violation of laws or harm the moral and legitimate goals of the institution (Filos & Pappa, 2019).

- **Competency**

Accountants and internal auditors must apply the necessary knowledge, experience and skills while performing their services, as stated in the IIA standards. this principle includes performing services in which they have the necessary

skills, knowledge and experience, performing tasks in accordance with international standards, continuing to improve and develop their performance, skills and the quality of the services they perform (Albeksh, 2016).

Machiavellianism and Ethics of the Accounting and Auditing Profession

Acting ethically plays an important role in promoting trust and corporate social responsibility (Azare et al., 2023) Therefore, understanding personal characteristics has become important for their impact on the professional behavior of accountants and auditors, especially after corporate scandals such as Enron and WorldCom. (Elioua, 2015). There are many studies related to the field of ethics and behavior of that have proven that Machiavellian personality is considered an influential factor in choosing a job and affects the behavior of people in the workplace (Arbabi et al., 2022).

Machiavellianism is a term coined by the writings of Niccolo Machiavelli in the sixteenth century used to describe "the tendency to cheat and mislead others in order to achieve personal interests and The Associated violation of the rights of others. It is considered one of the methodologies used in determining the moral direction (Dammak, Mbarek & Jmal, 2022). Machiavellianism " describes an individual who has a reputation for being immoral in dealing with others to achieve his own aims (Suez-Sales, 2021). It is a negative personality trait that includes manipulation, cunning, duplicity and bad faith" this trait tends to take restorative actions that ignore existing moral values and norms and affect professional life (Ináncsi, Láng & Bereczkei, 2015). Therefore, in this research, the relationship between Machiavellianism and the lack of commitment of accountants and auditors to the ethics of accounting and auditing was studied. through the rules of professional conduct, accountants and auditors are expected to act with honesty, authenticity, self-reliance and independence when facing conflicts of interest, but these rules may create restrictions and conflicts for those with a high level of Machiavellianism. And this is what we will get acquainted with in the Applied side of the research.

Third: The Practical Framework of the Study

Coding and Characterization of Study Variables

In Table (1), the coding and description of the study variables represented by Machiavellianism and professional ethics of accounting and auditing are explained, where the independent variable is Machiavellianism, which is a one-dimensional variable with 9 items according to the crcetti and Jess scale (1970) and the dependent variable is represented by accounting and auditing ethics, which is four dimensions (integrity, objectivity, confidentiality, professionalism) for each dimension four items have been adopted rules of Professional Conduct issued by the American Institute of internal auditors IIA .

Table 1: Coding and Characterization of the Variables Under Study

Variable	dimension	Coding		number of paragraphs
Machiavellianism	One-dimensional	MAVE		9
ethics of the accounting and auditing profession	Integrity	EAAP	EAIN	4
	Objectivity		EAOB	4
	Confidentiality		EACO	4
	Competency		EAPR	4

Source: Table prepared by the researcher based on the Excel program

Normal Distribution Test

Table (2) shows that the data collected from the internal auditors and the participating accountants follow a normal distribution. Based on this, it can be concluded that the results reached in the study can be generalized to the whole society.

Table 2: Testing the Normal Distribution of Search Variables

The tests		ethics of the accounting and auditing profession	Machiavellianism
Sample size		280	280
Poisson Distribution	Mean	3.80	4.08
	S.D	0.75	0.81
Test (Kol-Smi Z)		0.070	0.127
(P.value)		0.200	0.200

Source: Table prepared by the researcher based on the Excel program

Stability of the Measuring Instrument

According to the results of Table (3), it is clear that the Machiavellianism variable has a relative stability of (0.894), and the accounting and auditing ethics variable has a relative stability of (0.845). This indicates the achievement of the required indicators for the stability conditions specified in the management research, which is estimated at (70%).

Table 3: Resolution Stability Test

Variable		alpha-cronbach coefficient	
MAVE		0.894	
EAAP	Integrity	0.869	0.845
	Objectivity	0.886	
	Confidentiality	0.894	
	Competency	0.883	

Source: Table prepared by the researcher based on the Excel program

Description of the Research Sample

Table (4) shows the personal characteristics of the research sample. The percentage of males was (52%) and the percentage of females was (48%). The highest age group was (35-45), with a rate of (45%). As for academic achievement, bachelor's degree holders had the highest percentage (60%). The highest percentage of those with services (10-15) was (46%). Finally, the percentage of Professional grade for accountants reached (57%) and for internal auditors (43%).

Table 4: Demographic Information of Respondents

Demographic information of respondents		Frequency	Percent	Demographic information of respondent		Frequency	Percent
Gender	Male	145	52%	Experience	Less than 5 years	17	6%
	Female	135	48%		10-15 years	129	46%
Age	Under 35 years old	50	18%		15-25 years	109	39%
	35-45 years old	127	45%		More than 25 years	25	9%
	45-55 years old	70	25%	Level of education	Diploma	64	23%
	Above 55 years old	33	12%		Bachelor's degree	169	60%
Professional grade	Accountant	159	%57		Master's degree	34	%12
	Internal Auditor	121	%43		Doctoral degree	13	5%

Source: Table prepared by the researcher based on the Excel program

The results of Table (5) indicate that there is an increase in the weighted arithmetic mean of the Machiavellian variable, reaching (4.08) with a standard deviation equal to (0.81) and comparing the weighted arithmetic mean with the hypothetical arithmetic mean of 3, it turns out that most of the sample answers tend towards agreement or complete agreement, and this indicates that accountants and auditors in banks sample research show a medium to high level of Machiavellianism. The weighted mean of the accounting and auditing ethics variable also reached (3.80) with a standard deviation (0.75), where their lack of interest and commitment to the dimensions (confidentiality, integrity, efficiency, objectivity) won an arithmetic mean of (4.03, 3.87, 3.44, 3.86) and a standard deviation of (0.75, 0.85, 1.10 ,0.99), respectively.

Table 5: Presentation, Analysis and Interpretation of Study Variables

NO.	Mean	S.D	NO.	Mean	S.D	NO.	mean	S.D
MAVE1	4.05	1.15	EAIN1	3.88	1.33	EACO1	4.38	0.98
MAVE2	4.00	1.07	EAIN2	3.66	1.29	EACO2	3.93	1.25
MAVE3	4.01	1.09	EAIN3	3.90	1.22	EACO3	3.90	1.16
MAVE4	4.20	1.03	EAIN4	4.03	1.20	EACO4	3.92	1.14
MAVE5	4.05	1.20	EAIN	3.87	0.85	EACO	4.03	0.75
MAVE6	4.17	1.20	EAOB1	3.28	1.28	EAPR1	4.23	0.95
MAVE7	4.08	1.06	EAOB2	3.23	1.52	EAPR2	3.71	1.28
MAVE8	4.04	1.22	EAOB3	3.36	1.46	EAPR3	3.68	1.43
MAVE9	4.11	1.12	EAOB4	3.88	1.16	EAPR4	3.81	1.24
MAVE	4.08	0.81	EAOB	3.44	1.10	EAPR	3.86	0.99
						EAAP	3.80	0.75

Source: Table prepared by the researcher based on the Excel program

Hypothesis Testing

The results of Table (6) show that there is a positive correlation between Machiavellianism and non-compliance with accounting and auditing ethics, as the strength of the correlation between Machiavellianism and non-compliance with accounting and auditing ethics is (0.614). The correlation value between Machiavellianism and the dimensions of accounting and auditing ethics (integrity, confidentiality, integrity, efficiency, objectivity) was also 0.666, 0.629, 0.434, 0.351 respectively. Which means that there is a positive semi-strong or medium correlation of Machiavellianism with a lack of commitment to confidentiality and integrity, and a positive and weak correlation with a lack of commitment to both efficiency and objectivity.

Table 6: Integrity, Confidentiality, Integrity, Efficiency, Objectivity

	MAVE	EAIN	EAOB	EACO	EAPR	EAAP
MAVE	1	.629**	.351**	.666**	.434**	.614**
EAIN	.629**	1	.606**	.711**	.495**	.843**
EAOB	.351**	.606**	1	.344**	.659**	.838**
EACO	.666**	.711**	.344**	1	.495**	.737**
EAPR	.434**	.495**	.659**	.495**	1	.832**
EAAP	.614**	.843**	.838**	.737**	.832**	1
**. Correlation is significant at the 0.01 level (2-tailed).					Sig. (2-tailed)=0.000	
N=280						

Source: Table prepared by the researcher based on the Excel program

In Table (7), the statistical indicator β was adopted to find out the amount of change in the unit of the variable when the independent variable changed one unit, where its value was (0.572) for the variable ethics of the accounting and auditing profession. And (0.662, 0.477, 0.615, 0.532,) to dimension the ethics of the accounting and auditing profession (integrity, objectivity, confidentiality, efficiency) respectively. The results of the table also indicate that the coefficient of determination R^2 is equal to 0.377 and this indicates that Machiavellianism contributes to the explanation of about 0.377 of the discrepancy that occurs in non-compliance with the ethics of accounting and auditing. The determination coefficient R^2 for the dimensions of accounting ethics and auditing are (0.443, 0.396, 0.189, 0.123) for the dimension (confidentiality, integrity, efficiency, objectivity) respectively. The calculated T value and the calculated F value were (12.972, 168.276) respectively at the level of 0.001 significance for the variable of non-compliance with accounting and auditing ethics. As for the dimensions of accounting and auditing ethics, they are (13.494, 6.258, 14.879, 8.041) for the calculated value of T and (182.089, 39.166, 221.377, 64.673) for the calculated value of F, for the dimension of (confidentiality, integrity, efficiency, objectivity) respectively

Table 7: The Impact of Machiavellianism in the Ethics of Accounting and Auditing

Variable		Machiavellianism				
		R ²	F	T	قيمة β	Sig.
ethics of the accounting and auditing profession	Integrity	0.396	182.089	13.494	0.662	0.001
	Objectivity	0.123	39.166	6.258	0.477	
	Confidentiality	0.443	221.377	14.879	0.615	
	Competency	0.189	64.673	8.041	0.532	
	All	0.377	168.276	12.972	0.572	

Source: Table prepared by the researcher based on the Excel program

Fourth: Conclusion and Recommendations

After studying the relationship between Machiavellianism and ethics of accounting and auditing, the study reached several results:

The results of the study indicate that there is a Positive correlation and influence between Machiavellianism and non-compliance with the ethics of the accounting and auditing profession. This relationship is semi-strong or medium with the dimensions of confidentiality and integrity and weak with the dimensions of efficiency and objectivity. This indicates acceptance of both hypotheses. This result is consistent with the study of al-Sharqawi (2021), where there was a direct correlation between Machiavellianism and unethical professional practices. The reason for this may be due to the fact that whatever accounting and auditing standards set by professional institutions or any other bodies have an impact on the reality of professional practice within the country, there must be an individual's own limit that prevents him from doing unethical business. when an individual is ethical, he is keen to avoid practicing unethical behavior. The results also suggest that Machiavellianism contributes to explaining part of the discrepancy in the non-

compliance of accountants and auditors with the ethics of the accounting and auditing profession. A high percentage of unexplained variability falls outside the scope of the study.

Based on this, some recommendations can be proposed for application in practice. It is hoped that these recommendations can help strengthen professional ethics and minimize Machiavellianism:

1. Directing the attention of banks to encourage accountants and auditors to adhere to professional ethics for its importance in achieving positive returns and enhancing trust between them and the entities they deal with.
2. The need to pay attention to the integration of ethical aspects in the basic curricula of the accounting department and the development of continuing education programs to link ethics with the role and responsibility of the accountant and Auditor.

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