

Research Paper

MACHIAVELLIAN BEHAVIOR IN AUDITOR ETHICS AND PROFESSIONALISM: A COGNITIVE MORAL DEVELOPMENT STUDY

Suham Cahyono^{1*}, Erina Sudaryati²

¹ Department of Accounting, Faculty of Economic and Business, Universitas Airlangga, Surabaya, Indonesia

* Corresponding Author: suham.cahyono-2018@feb.unair.ac.id

ABSTRACT

Purpose - Machiavellianism, which has a negative effect, can undermine the integrity and objectivity of an auditor when inspecting conduct. Those who behave in this way can have an impact on reducing the quality of the auditor's reporting to top management. Therefore, this study aims to review Machiavellian behavior in auditor ethics and professionalism through the Cognitive Moral Development (CMD) approach. To the best of the author's knowledge, this is the first study that comprehensively discusses Machiavellianism in auditors, both in terms of ethics and professionalism, and through the Cognitive Moral Development approach. Previous studies have not examined this relationship.

Research Method - The authors utilize research using a conceptual paper (qualitative approach) to reveal how Machiavellian behavior in auditors has been proven accurate by various previous studies. The study also acknowledges CMD studies as a fundamental basis for developing ethics and professionalism in accordance with the criteria for assigning auditors to companies.

Findings - The authors have found that a dysfunctional audit process reduces the quality of audit results, which may decrease public confidence in the auditing profession. Therefore, Machiavellian attitudes among auditors can lead to negative consequences, including unethical behavior. To prevent auditors from acting unethically, it is crucial to promote basic values and norms within the auditing profession, especially based on the accountant's code of ethics as a source of ethical guidance for auditors.

Implications - This study has significant implications both theoretically and practically in several ways. The theoretical implications of the author's study provide a broad range of literature on the philosophy of accounting and ethics, particularly how to connect Machiavellian behavior with the ethical and professional external auditor code of conduct. From a practical perspective, this study presents significant evidence for the auditor code of ethics in the auditor framework of professional knowledge.

Keywords: Machiavellianism Traits, Ethical Auditor, Professionalism, Cognitive Moral Development (CMD), Governance

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INTRODUCTION

In the early 2000s, the world was shocked by the Enron case involving the public accounting firm Arthur Andersen, causing a country as strong as the United States to experience a financial crisis (Yendrawati & Witono, 2011). Therefore, the accounting profession was required to enhance the quality of their professionalism by upholding the ethical values that became the standard of their work. In the context of Indonesia, a case that remains fresh in the minds of the public is the Garuda Indonesia case. A state-owned company that consistently suffers losses from year to year, it made a profit in 2018. This may have occurred due to the premature recognition of revenue by public accountant Kasner Sirumapea (CNN Indonesia, 2019). The significant public attention given to accountants arises because public accountants, including auditors, ignored established auditing procedures and professional ethics. The profession of the external auditor is primarily related to the audit process, which must be carried out in accordance with ethical and professional values. Furthermore, they must carry out the auditing profession by upholding a high level of confidence in line with auditor standards. Therefore, the code of ethics that forms the basis of behavior for external auditors must conform to the objectives or outcomes of the audit's work.

In Indonesia, the awareness of the importance of professional ethics is increasing along with the rise of legal cases involving a profession (Asmara, 2019). Ethics are an important key in carrying out a profession, one of which is the accounting profession (Louwers, 1998). The accounting profession, including auditors, is a profession based on public trust. This profession plays an important role in auditing financial statements, which are given by the organisation to be used by stakeholders as a basis for decision-making. Roszkowska and Mele (2020) note that through the auditor profession, the public expects financial reports that are free from bias and impartial to the management of an organisation. However, in practice, there are still many cases of ethical violations committed by auditors. One of the factors that motivates auditors to commit violations is Machiavellian behaviour.

Machiavellianism has been defined as a personality trait characterised by a lack of concern for personal relationships and a disregard for conventional morality, with low ideological commitment (Beu & Buckley, 2001). According to Robbins and Judge (2009), this trait leads individuals to prioritise results over processes. Additionally, Machiavellian traits are often associated with manipulative attitudes aimed at achieving personal goals (Richmond, 2001). This trait has a detrimental impact on professions, particularly auditors, as it ignores the importance of integrity and honesty in the pursuit of professional goals. The higher the level of Machiavellianism, the greater the likelihood that an auditor may engage in unethical actions, such as manipulating financial statements. Christie and Geis (1970) categorise individuals displaying Machiavellian traits into two main groups: high and low Machiavellianism. These groups are usually classified based on the orientation of the constructs they create. High Mach individuals are more likely to win and persuade, while low Mach individuals are less likely to engage in persuasion and focus more on affective engagement with irrelevant details to win attention. The difference between these groups is most significant in situations where the individual is interacting with others, has the freedom to improvise and must initiate a response as they see fit.

Previous studies suggest that, based on a review of research on Machiavellianism, Vleeming (1979: 295) finds overall support for this conclusion, characterising Machiavellianism as "a dimension of personality in which people can be organised in terms of

more or less manipulative behaviour in different interpersonal situations." Hunt and Chonko (1984: 30) note that Machiavellianism is "becoming a negative epithet, indicating at least an immoral way of manipulating (i.e seeking self-interest by guile) others to achieve one's goals". While it is inappropriate to equate Machiavellianism with dishonesty or deceit, empirical studies show that Machiavellianism is inversely related to ethics. Singhapakdi and Vitell (1990) found that people who are highly Machiavellian (high Machs) are less ethically sensitive than low Machs and adhere less to guidelines or rules than low Machs. Therefore, Machiavellianism is an indicator of proper ethical sensitivity (Rawwas & Singhapakdi, 1998).

Kohlberg's (1981) theory of cognitive moral development (CMD) explains variations in individual orientations with respect to some ethically related dimensions (such as Machiavellianism, for example). An individual's cognition, emotion, and judgement change because of accumulating life experiences. Consequently, individuals reach different levels of moral development (pre-conventional, conventional, and post-conventional) with the passage of time. At the pre-conventional level, the goodness or badness of an action is determined by the physical consequences of the action. For individuals at the conventional level, conformity to acceptable behaviour is paramount. Individuals show respect for authority, recognise the need for social order, and adopt societal norms. Some individuals reach the level of post-conventional moral cognitive development. At this stage, they understand and apply the moral standards that should guarantee every member of society 'equal' consideration of their claims in every situation. The transition from one phase to the next occurs with the passage of time and the accumulation of experience.

CMD level has been found to have an impact on individual ethical decision making (Hunt & Vitell, 1993). The study of Machiavellianism shows that Machiavellianism scores vary with age and experience. Hunt and Chonko (1984) found younger marketers to be more Machiavellian than older marketers. Rawwas and Singhapakdi (1998) found that adults were more conservative than adolescents and children in terms of their perceptions of ethics, Machiavellianism, relativism, and idealism. Children are the most tolerant of questionable practices and the most Machiavellian and relativistic. CMD level has been found to influence individual ethical decision making (Hunt & Vitell, 1993). Hence, a person who behaves like Machiavelli will take unethical actions that may affect the way they socialise and work in society. Additionally, Hunt and Chonko (1984) provide evidence that to achieve a level of proficiency in behaving and working, a Machiavellian will always be a relativistic person.

Machiavellian behavior in the context of auditor ethics and professionalism has been a topic of interest in recent years. Machiavellianism refers to a personality trait characterized by manipulation, cynicism, and a focus on self-interest. In the auditing profession, individuals with high levels of Machiavellianism may be more likely to engage in unethical behavior, such as collusion with clients, biased reporting, or manipulating financial statements. Some recent research has focused on the relationship between Machiavellianism and ethical decision-making in auditing. For example, Alkaraan and Northcott (2006) examined the relationship between Machiavellianism and ethical decision-making among auditors in the UK. The study found that auditors with higher levels of Machiavellianism were more likely to engage in unethical behavior, particularly when they perceived that they could benefit from doing so. Other recent studies have focused on the impact of organizational culture on Machiavellian behavior among auditors. For instance, Shome and Rao (2009) examined the relationship between organizational culture, Machiavellianism, and unethical behavior among auditors in Brazil. The study found that a culture that prioritizes profits over ethics may encourage Machiavellian behavior among auditors.

While there has been some research conducted on the topic of Machiavellian behavior in the context of auditor ethics and professionalism, there are still several gaps in the existing

research. Firstly, much of the research on this topic has been focused on identifying the relationship between Machiavellianism and unethical behavior among auditors. While this is an important area of study, there is a need for research that focuses on identifying the specific factors that contribute to Machiavellian behavior among auditors, as well as the potential consequences of such behavior for the auditing profession. Secondly, there is a need for more research that examines the impact of organizational culture on Machiavellian behavior among auditors. While some studies have explored this relationship, more research is needed to identify the specific organizational factors that may encourage or discourage Machiavellian behavior, as well as the potential consequences of such behavior for the organization. Thirdly, there is a need for more research that explores potential interventions that can be used to mitigate Machiavellian behavior among auditors. While some studies have explored the impact of training programs and ethical codes of conduct, more research is needed to identify the most effective strategies for promoting ethical behavior among auditors, as well as the potential barriers to implementing such strategies.

This study employs a conceptual paper to address the issues related to Machiavellianism behavior exhibited by some external auditors in their audit assignments in several companies. Machiavellianism behavior can result in ethical imbalances for auditors, which can impact their professionalism. Additionally, some Machiavellianism behavior in the form of a conceptual paper aims to provide a comprehensive explanation that goes beyond testing and generalization. Unlike most positive research that focuses on generalization, this research provides a broader perspective that explains why someone can act and behave Machiavellian in their auditor assignments. Therefore, the issue related to Machiavellianism behavior in the professionalism of auditors can cause imbalances in conducting their audit assignments.

This study is conceptual paper to provides a significant evidence and knowledge from previous literature and develop a theoretical contribution by using Cognitive Moral Development as main reasoning to extant prior literature. In addition, we seek how the auditor may behave to the Machiavelli in their professional ethics instead of good moral ethics. With a Machiavellian nature, the auditor tends to rationalise his actions in order to achieve his personal goals, even though the actions taken violate the professional code of ethics. The results of our study indicate that there is a dysfunctional audit process that decreases the quality of audit results. This will have an impact on the loss of public confidence in the auditor profession. Therefore, the Machiavellian attitude in the auditor can lead to negative things that lead to unethical behavior. By increasing the basic values and norms within the auditor, especially based on the accountant's code of ethics as a source of ethics for the auditor, is the best way to prevent an auditor from acting outside of ethical actions. Efforts that can be made to improve the integrity and professionalism of auditors both internally, externally, and the government are to carry out competency improvement programs not only in skill competencies but also the provisions contained in the accountant's code of ethics.

Research on Machiavellian behavior in auditor ethics and professionalism is important because it can help us to understand why some auditors engage in unethical behavior and what can be done to prevent it. Here is some the importance of Machiavellianism in the auditor ethics and professionalism in several ways. First, Machiavellian behavior is positively related to unethical behavior in auditing. Studies have found that auditors with higher levels of Machiavellianism are more likely to engage in unethical behavior, such as collusion with clients, biased reporting, or manipulating financial statements. Second, organizational culture can impact Machiavellian behavior among auditors. Studies have found that an organizational culture that prioritizes profits over ethics may encourage Machiavellian behavior among auditors. Conversely, a culture that values ethical behavior may discourage Machiavellian behavior. Third, training and education can help reduce Machiavellian behavior among

auditors. Some research has found that providing ethics training and education to auditors can help reduce Machiavellian behavior and improve ethical decision-making. Fourth, Machiavellianism can impact the perception of ethical behavior in auditing. Studies have found that auditors with higher levels of Machiavellianism may be more likely to perceive unethical behavior as acceptable or justifiable. Overall, research on Machiavellian behavior in auditor ethics and professionalism is important because it can help us better understand the factors that contribute to unethical behavior in auditing and develop strategies to prevent it. By understanding the impact of personality traits, organizational culture, and training on ethical decision-making, we can work to improve the overall quality and integrity of the auditing profession.

The research on Machiavellian behavior in the context of auditor ethics and professionalism has contributed to our understanding of the factors that influence ethical decision-making among auditors, as well as the impact of personality traits and organizational culture on ethical behavior in the auditing profession. The main contribution of the study exists in several ways in the ethic culture in auditor conduct. First, identifying the relationship between Machiavellianism and unethical behavior. Studies have found that auditors with higher levels of Machiavellianism are more likely to engage in unethical behavior, such as collusion with clients or biased reporting. This research has helped to identify a potential risk factor for unethical behavior among auditors. Second, highlighting the importance of organizational culture. Research has shown that the culture of an auditing firm can have a significant impact on the ethical behavior of its auditors. A culture that prioritizes profits over ethics may encourage Machiavellian behavior among auditors, while a culture that emphasizes integrity and ethical values may discourage such behavior. Third, providing insights into how to promote ethical behavior in auditing. By understanding the factors that influence ethical decision-making in auditing, researchers can identify strategies for promoting ethical behavior among auditors. For example, firms may be able to reduce Machiavellian behavior by promoting a culture of ethics and integrity, or by implementing policies and procedures that discourage unethical behavior.

This paper organised as follows. Section 2 presents the theoretical concepts related to the definition of Machiavellian traits, ethical behavior, and auditor professionalism. Section 3 provides the discussion regarding the relationship between Machiavellian traits and the ethical behavior of auditors and their professional responsibilities. Section 4 presents the conclusion from the entire discussion that Machiavellian traits can motivate the auditor's personality to be manipulative and aggressive so that they tend to rationalize all actions and encourage auditors to engage in dysfunctional behavior.

LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

Prior to delving into a detailed discussion of Machiavellian traits in ethical behavior and auditor professionalism in this conceptual paper, it is imperative to comprehend the definitions of Machiavellian traits, ethical behavior, and auditor professionalism. This definition will be beneficial in creating a cohesive understanding of Machiavellian traits, ethical behavior, and auditor professionalism, as well as the correlation between Machiavellian traits and auditor ethical behavior and professionalism, which will be explored in greater depth later in the discussion.

Machiavellian Nature

Machiavellianism was first introduced by a political philosopher from Italy named Niccolo Machiavelli (1469-1527) as an anti-social personality, who did not pay attention to conventional morality and had low ideological commitment (Shome & Rao, 2009; Shafer &

Wang, 2011). There are several indicators that can influence this Machiavellian trait, some of which are (1) ego, which is interpreted towards individuals who are always selfish above the interests of others; (2) manipulative, which is defined as an act of engineering by adding, hiding, changing, or deleting some or all of the actual conditions; and (3) aggressive, which is related to personality that always does not consider the interests of other people (Usmany & Laitupa, 2017).

Machiavellian nature in the business world is a common thing (Nelson & Gillberston, 1991). In other business disciplines, such as marketing, individuals who are manipulative and aggressive usually have a high degree of career success. The existence of a reward for a win that gives rise to strategic and competitive thinking makes Machiavellian traits generally accepted (Mahayani & Merkusiwati, 2016; Ananda & Zulvia, 2018). In contrast to the business world, Machiavellian nature is a threat to the accounting profession, especially public accountants or auditors which can lead to reduced public confidence in auditor opinion. The accounting profession is required to have more ethical responsibilities than other professional responsibilities in order to be able to avoid this Machiavellian nature. Machiavellian traits are referred to as negative traits because they ignore the importance of integrity and honesty in what they want (Mahayani & Merkusiwati, 2016; Widyawati & Sukhemi, 2020). An individual who has high Machiavellian traits tends to justify any means to obtain personal gain, including by means of fraud, cunning, manipulative, and other methods that violate regulations or professional code of ethics (Setyaniduta & Hermawan, 2016; Aprilia & Nuratama, 2020; Widyawati & Sukhemi, 2020; Sakalaki et al., 2007).

Although a number of the studies described previously indicate that high Machs lack trust, none of the research has examined how Machs shape trustworthy behavior in an organizational context. Mayer et al. (1995) defines trust as “the willingness of a party to be vulnerable to the actions of another party based on the expectation that the other party will perform certain actions that are important to the giver of trust, regardless of the ability to monitor or control the other party” (p.712). Researchers have linked a wide variety of desirable outcomes to trust, including positive work attitudes, improved team processes, higher levels of cooperation, better task performance, leader-member exchange, and organizational justice (e.g., Dirks, 2000; Cahyono & Sawarjuwono, 2022; Mayer et al., 1995; Mayer & Gavin, 2005; Serva et al., 2005).

Auditor Ethical Conduct

Ethical behavior is behavior that is in accordance with everyone's beliefs and social norms regarding the selection of a good and correct decision, so that ethical and unethical behavior is determined by the individual and the culture that develops around him (Kusuma & Budisantosa, 2017). Stamp (1988) stated that an auditor must hold the principles of freedom, integrity, and objectivity to be able to act ethically. Meanwhile, Arens and James (1986) explains the auditor's ethical principles in more detail, namely (1) independence, honesty, and objectivity, (2) competence and technical standards, (3) accountability to clients, (4) accountability to colleagues (profession), and (5) accountability and other practices.

The relationship between Machiavellian nature and ethical behavior lies in rationalization, which is one of the three conditions that provide clues to the existence of fraud in the fraud triangle theory. Machiavellian traits make individuals rationalize their actions because this is done to achieve their personal goals (Bulutoding et al., 2017). This statement is in line with the explanation above which states that individuals with Machiavellian traits often behave unethically, such as manipulating the audit procedures they carry out. Auditors who have high Machiavellian characteristics also tend to have dysfunctional behavior, which can

affect their level of independence and professionalism, thereby making them to carry out dysfunctional audit behavior (Sakalaki et al., 2007).

As someone with an important role, the auditor profession has a number of ethical codes that must be met in order to regulate the process of auditing while maintaining professionalism. The auditor's code of ethics is also intended to protect clients so that the confidentiality of their data is maintained. The auditor's code of ethics is as follows. Integrity, namely having the nature, quality, ability or potential that shows honesty and authority. Competence, namely the skills, knowledge, and behavior needed in carrying out their duties. Objectivity, namely being able to be honest without being influenced by opinions or personal considerations or other parties when acting and making decisions. Accountable, namely the ability to explain the accountability of a performance or action to those who are authorized or have rights. Professional, namely behavior that meets the quality or quality of a profession and requires certain intelligence in carrying it out. Confidentiality, namely being able to keep things entrusted so that parties outside their authority or interests do not know.

When viewed more deeply, the responsibility of an auditor is not just auditing (Mayer & Gavin, 2005). Generally, the duties of the auditor are as follows. Understanding Accounting Systems One of the auditor's duties is to clearly understand the various recording systems and transaction procedures. It aims to measure its validity so that it can be used as a basis for making financial reports. Planning, supervising, and recording the next task of the auditor is to plan, control, and record each work. In this case, the auditor must know very well the object of the audit in order to be able to produce a program that runs effectively and efficiently. Internal control auditors are tasked with evaluating and reviewing internal controls. In addition, the auditor also carries out a compliance test in order to determine accountability. Reviewing financial statements another task of the auditor is to perform a re-examination of the financial statements by analyzing the conclusions from different audit evidence to produce a rational basis of opinion regarding the report. For example, evaluating controls or gathering evidence using various methods, such as surveys, observations, interviews, and documentation reviews. Audit results or evidence finally, the auditor's job is to produce reliable and relevant audit evidence in order to show a rational final conclusion.

Auditor Professionalism

Auditors as independent parties in verifying financial statements through an independent audit process are required to work professionally in accordance with ethical standards to ensure the quality of financial reports. The ethical principles that must be upheld by every auditor include integrity, objectivity, confidentiality, competence, and professional behavior. Ethical principles are not a rule in auditing, but a guide to produce a quality audit opinion (Sakalaki et al., 2007). Behaving since ethical principles is the foundation of the profession for all auditors. However, in practice, auditors often do not base their work on the ethics of public accountants. Auditors carry out dysfunctional behavior that directly or indirectly causes a decrease in the quality of audit results (Cahyono et al., 2023).

Referring to Lukman (2017), auditor dysfunctional behavior can be caused by work factors or external factors as well as personal or personal factors of the auditor himself. One of these personal factors is Machiavellian nature. Machiavellian character is a personality where individuals will justify any means regardless of the values of honesty and integrity to achieve their goals (Devi & Ramantha, 2017; Lukman, 2017). Auditors with Machiavellian traits assume that ethics and social responsibility are not the main thing. This will lead an auditor to take manipulative actions when carrying out an audit to achieve selfish goals and forget his professionalism as an independent party with the opinions he issues which will influence the

decisions of various stakeholders. Therefore, the Machiavellian nature of the auditor is a threat to the nature of integrity and professionalism (Lukman, 2017).

Due professional care requires the application of the care and skill expected of a prudent and competent internal auditor in the same or similar situations (Cahyono et al., 2023). Therefore, due professional care is commensurate with the complexity of the assignment being performed. Internal auditors carry out professional due diligence in engagements when they are alert to the possibility of fraud, intentional errors, errors and omissions, inefficiencies, waste, ineffectiveness, and conflicts of interest, as well as other conditions and activities where deviations are very likely. happen. This includes when the internal auditors identify inadequate controls and recommend improvements to improve compliance with sound procedures and practices.

A person is said to be professional if he meets three criteria, namely having the expertise to carry out tasks according to his field, carrying out a task or profession by applying standard standards in the field of the profession concerned and carrying out his professional duties by complying with established professional ethics. Professionalism is the quality, quality and behavior that characterizes a profession or a professional person. A profession does require professionalism because a profession has rules that must be met and obeyed. Professionalism can be seen from behavior because professional behavior is a reflection of professionalism. Professionals will always strive earnestly to earn the label "profession". In obtaining the professional label, professionals will refer to the association that supervises them, such as in the field of accounting, namely the Indonesian Institute of Accountants, for the field of external auditors, namely the Indonesian Association of Public Accountants and internal auditors, namely the Institute of Internal Auditors. The profession of a public accountant is known by the public. of audit services provided to users of information

RESEARCH METHODOLOGY

This study uses a qualitative approach, namely the synthesis theory developed from Jaakkola (2020). The synthesis theory was developed through various previous studies which were then compared according to the research objectives. The data used in this study are research from various international scientific journals. However, we limit the scope of the scientific journals used in this research, namely reputable international journals indexed by Scopus and Thomson Reuters. During the data collection process, we obtained 23 articles that matched the research keywords.

Regarding the stages in the process of compiling this research framework, we divide them into four main stages (Jaakkola, 2020). Firstly, we compile keywords that will be used to select articles from various journals and publishers to suit the research objectives. The keywords used are "Machiavellianism Traits", "Professionalism Audit", "Cognitive Moral Development", and "Literature Review". Secondly, we select selected articles based on keywords and year of publication and look for links with cognitive moral development studies. Thirdly, we develop a research framework and study premise based on the articles that have been collected and explain how Machiavellianism in auditors can be formed. Fourthly, we discuss comprehensively according to the research objectives. To comprehend literature, we develop some critical research from several sources of journal. For instance, we include the journal of business ethics, the journal of marketing, the journal of behavioral research in accounting and finance, and the journal of social behavior and personality. To summarise our method, we analyse our data based on the source of journal in Scopus and conceptually relate it to the previous findings to understand why the study of Machiavellianism in auditor ethics and code of conduct is so important in maintaining professionalism.

Table 1 present the most of cited article was used in this study. As author mention in the previous research step, which was the article in this study related to the machiavellianism and cognitive study. From the table, we may conclude that the prior study does not much discuss Machiavellianism behavior and how the auditor has significant effect in their professionalism and ethics behavior during audit task.

Table 1. Prior study related to the Machiavellianism Behavior

Author	Title	Key Findings
Srivastava et al. (2022)	Do self-esteem and ethical leadership dampens Machiavellianism–effectiveness relationship: a parallel mediation approach	The study found a negative association between Machiavellianism and leader effectiveness, and the parallel mediating impact of self-esteem and ethical leadership reduced the impact of Machiavellianism on leader effectiveness.
Tsimokou et al. (2022)	A Confirmatory Factor Analysis of the Machiavellian Personality Scale in Greek Family Business’s Stakeholders (GR-MPS)	Although Machiavellianism studies under the prism of psychology led to the development of an internationally accepted Machiavellianism measurement tool, namely the Mach IV, concerns about its suitability for all kinds of populations arose. Criticism on the grounds of limited construct validity, inconsistent reliability, poor choice of items, and failure to cover certain aspects of the Machiavellian construct beyond cynicism and manipulation led to the development of the Machiavellian Personality Scale (MPS). The MPS is used to evaluate the tendency towards distrust and manipulation through immoral tactics, as well as the urge for total control over others, in order to satisfy social and professional goals.
Hollebeek et al. (2022)	Beyond the Big Five: The effect of machiavellian, narcissistic, and psychopathic personality traits on stakeholder engagement	In parallel, extending influential customer engagement research, stakeholder engagement, which covers any stakeholder's (e.g., a customer's, supplier's, employee's, or competitor's) engagement in his/her role-related interactions, activities, and relationships, is rapidly gaining momentum. However, despite existing acumen in both areas, little remains known regarding the effect of stakeholders' antisocial or maladaptive dark triad-based personality traits, including Machiavellianism, narcissism, and psychopathy, on the focal antisocial stakeholders, and his/her interactee', role-related engagement, as therefore explored in this paper
Dammak et al. (2022)	The Machiavellianism of Tunisian accountants and whistleblowing of fraudulent acts	Ethical judgments support the whistleblowing intentions among Tunisian accountants. However, this relationship is affected by Machiavellian behavior that minimizes whistleblowing. Furthermore, the results show that Machiavellianism is negatively associated with whistleblowing intention and has an indirect effect on whistleblowing through perceived personal benefit and the seriousness of the questionable act

Author	Title	Key Findings
Varshney (2022)	Machiavellianism, self-concept and resilience: do they affect employee performance? A moderated-mediated analysis	The role of personality attributes has been found to profoundly impact the employee's perception of self and work performance. Resilience, which refers to the individual's ability to bounce back amidst adverse situations, is simultaneously moderated by one of the dark triad personalities, Machiavellianism.
Blötner and Bergold (2023)	It is double pleasure to deceive the deceiver: Machiavellianism is associated with producing but not necessarily with falling for bullshit	The manipulative side of Machiavellianism (Machiavellian approach) was linked to persuasive bullshitting, that is, the production of bullshit intended to gain desired resources. Likewise, the distrustful side of Machiavellianism (Machiavellian avoidance) went along with higher evasive bullshitting, which means spreading information that ought to prevent individual disadvantages.

RESULT AND DISCUSSION

Machiavellian Attitude and Ethical Behavior of Auditors

Several studies have discussed Machiavellian attitudes and ethical behavior such as Bulutoding et al. (2017), Nurfadilah and Junaid (2019), Setyaniduta and Hermawan (2016), Aprilia and Nuratama (2020), Widyawati and Sukhemi, 2020, Sakalaki et al. (2007) where the Machiavellian attitude greatly influences a person's ethical behavior. However, other studies assume that the Machiavellian attitude has no effect on ethical behavior, such as Puspitasari (2012). It is important for an auditor to be able to identify ethical and unethical behavior in making professional decisions. This causes the auditor to always behave ethically in order to maintain public trust. The existence of the auditor profession is very dependent on the trust of the public who are users of professional services and users of the financial statements audited. The level of trust from the public is determined by the level of service quality and obedience and awareness of auditors in adhering to the professional code of ethics (Nurfadilah & Junaid, 2019), while a machiavellian attitude is contrary to the ethical principles in the professional code of ethics which guide external auditors in making decisions.

In the code of ethics, auditors are required to carry out professional services in accordance with applicable technical standards and professional standards. Thus, the auditor must implement the code of ethics with full sense of responsibility and moral obligation to maintain the implementation of the code of ethics, so that the results obtained are of high quality. This is contrary to the Machiavellian attitude which tends to violate the professional code of ethics. an external auditor with a high Machiavellian attitude will more often engage in dysfunctional behavior, resulting in decreased audit quality and a crisis of public trust (Cahyono et al., 2023).

In practicing the ethical principles in the code of ethics, the auditor is obliged to ensure compliance in the provision of professional services with the principles of integrity and objectivity, and respect client confidentiality. However, this is different from the Machiavellian attitude which tends to manipulate other parties and be aggressive by setting aside ethics in making audit decisions. Not only manipulating other parties, but also vulnerable to manipulating audit results or findings. With this manipulative action, the auditor tends to justify his fraud for personal gain. This is in line with one of the elements of the fraud triangle, namely rationalization in which the perpetrators of fraud try to rationalize their unethical behavior. On

the other hand, auditors with a high Machiavellian attitude not only affect ethical behavior, but also affect the professionalism given to the public and their service users.

The Machiavellian Attitude of an Auditor and Their Professional Responsibilities

The responsibility of an external auditor is to highly uphold integrity and objectivity in accordance with the principles of the code of ethics required by the professional accountant body, namely the Indonesian Institute of Accountants. The auditor is responsible for disclosing all information obtained during his audit work as a form of responsibility not only to the client's business but also to society at large. The phenomenon that occurs in several research reports explains that auditor professionalism is sometimes contaminated by attitudes in auditors who do not uphold the auditor's code of ethics so that it has implications for a decrease in the quality of auditor performance while completing their audit assignments (Eka, 2018; Harymawan et al., 2022). On several occasions, the auditor sometimes shows selfishness or in other words tries to maximize personal utility by behaving outside the boundaries of predetermined ethical provisions. The Garuda Indonesia case still leaves clear evidence of the machiavellian attitude of an auditor in completing his duties and responsibilities. Several reports indicate that the auditor in charge of audit completion at PT Garuda Indonesia seeks to increase personal gain by cooperating with the client's key businesses (Latifa & Ghozali, 2015). This proves that the Machiavellian attitude is undeniably a solid concoction for every auditor who works in business.

Some research evidence shows that there is a relationship between auditor dysfunctional behavior caused by a Machiavellian attitude in each auditor's assignment or responsibility. The auditor's dysfunctional behavior is in fact an inherent behavior that unexpectedly appears because of a weak consistent attitude towards various forms of irregularities that occur. Dysfunctional behavior of the auditor can direct the auditor's professional responsibility into actions outside the ethical principles and values that should be applied. Ruric (2018) reports that Machiavellian traits and personality types of influence auditor dysfunctional behavior, non-ethical actions (Goolsby & Hunt, 1992; Dalton et al., 2012), and efforts to increase personal utility (Murphy, 2012). This shows that the Machiavellian attitude influences the auditor's personality in carrying out his responsibilities in matters related to deviations from the provisions of the code of ethics. In line with the findings obtained by Madjid and Rahayu (2019), it shows that the audit complexity variable has a positive effect on acceptance of dysfunctional audit behavior and the auditor's professional skepticism variable has a negative effect on acceptance of dysfunctional audit behavior. The two studies conducted show that there is a linear relationship that the auditor's dysfunctional behavior is influenced by the Machiavellian attitude of an auditor.

Machiavellian nature is formed from the existence of arrogance which states that he feels capable of doing anything and acting outside the applicable provisions. When an auditor already has Machiavellian traits in him, then dysfunctional behavior that leads to manipulative actions is certain to occur. This will have an impact on reducing client and public trust in the auditor when the duties and responsibilities are handed over. As research put forward by Fraedrich et al. (1994) states that the presence of Machiavellian traits can cause auditors to have less independence and professionalism, therefore auditors with Machiavellian traits will be more likely to perform dysfunctional audit behavior (Fraedrich et al., 1994). This is caused by individuals with high Machiavellian personality traits who are more manipulative and aggressive. High Machiavellian traits also tend to be described by someone who likes to get personal gain, does not obey the rules, and tends to have dysfunctional behavior. This makes the individual concerned have ethical dilemma behavior or actions.

Therefore, the Machiavellian attitude in the auditor can lead to negative things that lead to unethical behavior. By increasing the basic values and norms within the auditor, especially based on the accountant's code of ethics as a source of ethics for the auditor, is the best way to prevent an auditor from acting outside of ethical actions (Fraedrich et al., 1994). Efforts that can be made to improve the integrity and professionalism of auditors both internally, externally, and the government are to carry out competency improvement programs not only in skill competencies but also the provisions contained in the accountant's code of ethics. In terms of increasing ethical values within the auditors, ethical coaching can be carried out as well as increasing auditor competence so that they can form patterns of thinking and behaving in accordance with predetermined ethical standards.

CONCLUSION AND SUGGESTION

This study examines the Machiavellian behaviour contained in every ethical value that is reflected in the professionalism of the auditor. Specifically, this study discusses theoretically the meaning of Machiavellian behaviour in auditor ethics and professionalism. The auditor's Machiavellian attitude can endanger the values of integrity and objectivity which should be an integral part of the auditor's behaviour in carrying out their duties. However, auditors often do not realise that they are exhibiting bad behaviour. Therefore, it is necessary to have awareness in the auditor so that they do not fall into attitudes that benefit themselves and sacrifice others.

In carrying out their duties, an auditor is required to work professionally, free from bias, and uphold ethical principles (Stamp, 1988; Roszkowska & Mele, 2020). However, cases of auditors committing ethical violations are often found which directly or indirectly reduce the quality of audit results and lead to reduced public trust in the auditor profession (Dunstan, 2017). One of the drivers of dysfunctional behaviour in auditors is the Machiavellian nature of the auditor. Those who are infected with Machiavellian behaviour tend to behave as if they are right for the decisions they choose, but they have acted manipulatively and have fallen into the rigidity of making wise decisions. Thus, the nature of Machiavellianism tends to encourage auditors to decide that a risk in their work is irrational and tends to be exaggerated than what should have happened (Goolsby & Hunt, 1992).

Auditors with Machiavellian traits tend to violate the established professional code of ethics. With the existence of a Machiavellian nature, an auditor becomes prone to act manipulatively in making audit decisions and do anything to achieve their personal interests, even though this method is unethical. This is in line with Setyaniduta and Hermawan (2016), Bulutoding et al. (2017), Aprilia and Nuratama (2020), Widyawati and Sukhemi (2020) who explain that Machiavellian nature encourages individuals to rationalise all actions that can bring benefits to them, so that auditors are encouraged to act without prioritising ethical values. A high Machiavellian nature also has an impact on the professionalism and responsibility of the auditor in carrying out their duties. Machiavellian nature encourages auditors to prioritise results only and try to maximise their utility aggressively by ignoring established ethical values and audit procedures. This reduces the level of independence and professionalism of the auditor and leads to auditors carrying out dysfunctional audit behaviour (Goolsby & Hunt, 1992; Murphy, 2012; Wira, 2019; Cahyono et al., 2023). This can affect the quality of audit results and public trust in the auditing profession. Therefore, the Machiavellian trait is considered a negative trait that poses a threat to the auditor's professionalism in carrying out their duties (Fraedrich et al., 1994).

The implications of research on Machiavellian behavior in auditor ethics and professionalism are significant for both businesses and the auditing profession. First, research on Machiavellian behavior highlights the importance of ethical leadership and a strong ethical culture within organizations. Organizations that prioritize profits over ethics may inadvertently

encourage Machiavellian behavior among their auditors, which can lead to unethical conduct and financial misreporting. Therefore, it is important for organizations to promote a culture that values ethics and holds employees accountable for ethical behavior. Second, research on Machiavellian behavior can inform the development of auditor codes of ethics and professional standards. Auditors are held to high ethical standards, and codes of ethics are intended to guide their behavior and ensure the integrity of financial reporting. Understanding the relationship between personality traits such as Machiavellianism and ethical decision-making can inform the development of codes of ethics that address potential ethical challenges and provide guidance for auditors facing difficult ethical dilemmas. Finally, research on Machiavellian behavior can inform the training and education of auditors. By understanding the potential impact of personality traits on ethical decision-making, auditors can be better prepared to identify and address potential ethical challenges. Training programs that emphasize ethical decision-making and promote a strong ethical culture can help to mitigate the risk of Machiavellian behavior in the auditing profession.

There are several limitations to the research on Machiavellian behavior in auditor ethics and professionalism. One limitation is that the research tends to rely on self-report measures of Machiavellianism, which may not accurately capture the extent to which individuals engage in manipulative or self-interested behavior. It is possible that individuals with high levels of Machiavellianism may be less likely to admit to engaging in unethical behavior, even on an anonymous survey. Another limitation is that the research tends to focus on individual factors, such as personality traits, rather than broader organizational or societal factors that may influence ethical decision-making. For example, a culture that prioritizes profit over ethics may encourage Machiavellian behavior among auditors, regardless of their individual personality traits. Additionally, while there are codes of ethics and professional standards that govern the behavior of auditors, it is not clear how effective these standards are in preventing unethical behavior. Some research has suggested that auditors may be more likely to prioritize their relationship with clients over their ethical obligations, even in the face of clear conflicts of interest. Finally, the research on Machiavellian behavior in auditor ethics and professionalism has primarily focused on developed countries, and there is limited research on the topic in developing countries. It is possible that the relationship between Machiavellianism and ethical decision-making may differ in different cultural or institutional contexts. Overall, while the research on Machiavellian behavior in auditor ethics and professionalism has provided valuable insights into the factors that may influence ethical decision-making among auditors, there are several limitations to this research that need to be addressed in future studies.

There has been ongoing research into Machiavellian behavior in the context of auditor ethics and professionalism, as well as its implications for business and the auditor code of ethics. Machiavellianism is a personality trait characterized by a focus on self-interest, manipulative behavior, and a lack of concern for ethics or the well-being of others. In the auditing profession, individuals with high levels of Machiavellianism may be more likely to engage in unethical behavior, such as colluding with clients or manipulating financial statements. One area of research has focused on the role of the auditor code of ethics in preventing unethical behavior. The International Auditing and Assurance Standards Board (IAASB) has developed a code of ethics for auditors that emphasizes the importance of independence, objectivity, and professional skepticism. Some studies have examined the effectiveness of the code of ethics in preventing unethical behavior and the impact of factors such as organizational culture and personal values on auditors' adherence to the code. Another area of research has focused on the impact of Machiavellian behavior on organizational culture and business ethics. Machiavellian behavior can be detrimental to the ethical culture of an organization, as individuals with high levels of Machiavellianism may prioritize self-interest

over ethical considerations. Some studies have examined the relationship between Machiavellianism and organizational culture, and the impact of Machiavellian behavior on business ethics and performance. Overall, ongoing research into Machiavellian behavior in auditor ethics and professionalism is important for understanding the factors that contribute to unethical behavior in the auditing profession and developing strategies for preventing such behavior. The development and enforcement of effective codes of ethics, as well as promoting ethical organizational cultures, are crucial for maintaining the integrity of the auditing profession and ensuring that auditors act in the best interests of stakeholders.

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