



Machiavellianism, Corporate Ethical Values, and Accountants' Ethical Decision Making

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Abstract

This study aims to evaluate ethical environment may moderate the negative effect of Machiavellianism towards accountants' ethical decision making. Questionnaires are distributed to accountants work in various company in Jakarta. The study finds accountants with High Machs are more likely to take unethical actions, while corporate ethical values (CEV) may encourage accountant to act more ethically. However, CEV does not reduce the negative effect of Machiavellianism towards accountants' ethical decision making.

Kata kunci:

Machiavellianism
Nilai-nilai etika perusahaan
Pengambilan keputusan

Abstrak

Penelitian ini bertujuan untuk mengevaluasi lingkungan etika dapat memoderasi efek negatif Machiavellianism terhadap pengambilan keputusan etis akuntan. Kuesioner dibagikan kepada akuntan yang bekerja di berbagai perusahaan di Jakarta. Studi ini menemukan akuntan dengan Mach yang tinggi lebih cenderung untuk mengambil tindakan tidak etis, sedangkan nilai-nilai etika perusahaan dapat mendorong akuntan untuk bertindak lebih etis. Namun, nilai-nilai etika perusahaan tidak dapat mengurangi efek negatif Machiavellianism terhadap pengambilan keputusan etis akuntan.



1. Introduction

The aim of this paper is to examine the extent to which Corporate Ethical Value (CEV) reduces the negative effects of Machiavellianism on accountants' ethical

decision making. The study is motivated by the requirement for accountants to be accountable for both the interest of employers/companies as well as the public. Recent corporate scandals, for example

financial manipulation done by PT Sunprima Nusantara Pembiayaan and Garuda Indonesia [1,2] which involve accountants may justify public's concern regarding accountants' ethical decision making. Thus, understanding the role of ethical environment to affect accountants' personality trait is still essential nowadays when these characteristics may affect accountants' integrity and their ability to work with other business stakeholders [3,4].

Given the importance of the Machiavellianism construct in many ethic researches, this study focus on examining the joint impact of Machiavellianism and ethical environment towards accountants' decision making. The idea of Machiavellianism introduced by Niccolo Machiavelli [15,13 as cited in 5] argues that an ideal leader must be open to any strategy including manipulation and deception. Later, Christie and Geis [6] adopted the idea of Machiavelli to describe a person who views and manipulates others for his/her own purposes. They develop scale to measure Machiavellianism personality traits, which are self-focused, manipulative and deceptive [5,7]. In this case, measurement is used to identify the one's lying action to meet his/her needs. Various researches have demonstrated that personality traits, specifically Machiavellianism, harm people's decision makings and behaviour [8][9] [10][11]. High Machs (people with high Machiavellianism) are more willing to use deceitful tactics, such as friendliness and emotional tactics to manipulate others possibly because their lack of emotional intelligence and social competencies to engage in intimate relationship [12]. In some cases, manipulated action is not limited to the friendliness or emotional tactics.

Machiavellianism personality trait becomes critical consideration when the person involves in ethical judgment in business decision. A study by Shafer and Simmons [13] suggest that tax professionals with high Machiavellianism tend to perceive that ethics and social responsibility of a company is

much less important compare to profit maximization. Murphy [8] found that accountants with higher Machiavellianism characteristics are likely to do misreporting. The intention of misreporting is likely in term of their income which lead to rationalize their unethical actions. The intention of misreport for the person interest leads to the requirement for public to investigate the reason for accountants to lower their decision makings. Finally, high Mach accountants tend to be more flexible in earnings management and budgeting process [14-15].

Nevertheless, Machiavellianism may not the only factor that affect individuals' ethical judgment. Prior literature reveals that ethical environment has significant impact on people's decision making. Sharma [16], for example, found that corporate ethical values had a positive relationship with employees' commitment. Alleyne [17] evaluates how corporate ethical values positively affect non-public accountants to report wrongdoings. In the case of high personal cost of whistleblowing and the absence of effective whistleblowing legislation, accounting employees are more likely to report any wrongdoing when they believe in the company's ethical values and reporting systems. Dalton & Radtke [18], similarly, found that in a strong ethical environment, employees are more willing to report fraud or wrongdoing. Therefore, this situation leaves a gap of knowledge in regards to the interaction between Machiavellianism and accountants' perception ethical on CEV to accountants' ethical decision making. This study, thus, aims to evaluate the extent to which the Corporate Ethical Value (CEV) moderate the negative effects of Machiavellianism on accountants' ethical decision making.

This paper contributes to fraud and accounting literature in two ways. First, evidence from this paper suggests the rationalization side of the fraud triangle could be explained more clearly. Lack of corporate ethical values may trigger

accountants' behavior to act unethically. Second, this paper provides evidence about the effect ethical values and Machiavellianism towards accountants' ethical judgement. The evidence may encourage companies to promote ethical behavior among their employees. The remainder of the paper proceeds as follows. The next section presents prior researches and hypotheses development. It is followed by research methodology, results and discussions, and conclusions.

2. Method

This study is a quantitative research through survey. Surveys are used to test collect data. Since there is no public database about accountant in Jakarta, this study uses convenience sampling. 120 questionnaires were sent to accountants who work at companies in Jakarta. Respondents were informed that their responses were confidential. 54 responses were received. However, due to incompleteness in nine questionnaires, only 45 responses that can be used (37.5%).

The questionnaire consists of three parts. The first two parts are designed to measure the independent variables (Machiavellianism and Corporate Ethical Climate). Part I s measures each participant's Machiavellianism characteristic by using the Mach-IV scale [6]. The scale includes twenty items. The Machiavellianism is measured as the average of the twenty items of seven Likert-type statements [18]. Individuals with low Machiavellian scores are expected to tend to make ethical decisions. Meanwhile, we predict that individuals who are high in Machiavellian are more likely to make unethical decisions. This scale has been used extensively in previous researches due to its reliability and validity.

The second part of the questionnaire measures the accountants' perceptions toward the company ethical climate or values where they work at. The ethical values measurement is based on work by Qualls and

Puto [19] and used by Schwepker Jr. et al. [20], and Schwepker Jr. [21] with slight modification. The measurement consists of seven five-point Likert-type statements. They are the presence and the enforcement of code ethics, company policies on code of ethics, and management actions related to ethical/unethical behaviour.

The third part measures the dependent variable in accountants' decision making. There are six vignettes given to each participant. The vignettes are adapted and slightly modified from the studies by Cohen et al. [22-23] and Richmond [24]. All vignettes are related with accounting/fraud issues. Those six vignettes are: 1) early delivery of goods which are not needed by the customer yet; 2) charging personal expenditures to the company; 3) reducing bad debt allowance; 4) Continue to sell products which have not been completely tested; 5) Authorization of bribery payment to a foreign company; 6) lending a confidential software to be copied. After reading each vignette, participants are required to answer two dependent measure questions (7-point Likert Scale). The first dependent question at each vignette is intended to measure participants' evaluation on the person's decision in the ethical vignette. In this evaluation, the first question adopts third-person approach which means each participant act as third person who evaluate the action of others. The second question at each vignette, on the other hand, asks participants ethical intention if they were placed in the same position as the person in each vignette. The second question adopts the first-person approach in which each participant act as the first person in each vignette. All dependent measure (12 questions) uses seven-point Likert scale.

The purpose to differentiate the measurement of accountants' decision making between when accountants are as the third person and as the first person is to mitigate social desirability bias [22]. Social desirability bias means participants are often

unwilling or unable to answer any sensitive topics or questions accurately due to their ego-defensive or their intention to impress others, for example their employers. The result is the collected data may systematically biased toward participants' perceptions of what should be the correct or socially acceptable answer [Maccoby and Maccoby 1954, as cited in 25]. Indirect questioning could be used to mitigate the effects of social desirability bias. Indirect questioning is a technique that asks participants respondents to answer questions from the perspective of another person or group, for example second or third person [26].

Following the data collection, this study applies descriptive statistical tools. Regression test is used to examine the intensity of each variable tested.

The independent variable is the accountants' decision making. Meanwhile the independent variables are Machiavellianism (X1), Corporate Ethical Values (X2), and the interaction between Machiavellianism and Corporate Ethical Values (X1*X2).

3. Result and Discussion

We collected demographic information, including gender, education, and age. Demographic data are including gender, education, age, and how long they work as accountants.

Table 1 Demographic information

	N	Percentage
Total Participants	45	100.0%
Gender		
Male	19	42.2%
Female	26	57.8%
Education		
Doctoral Degree	1	2.2%
Master degree	3	6.7%
Bachelor degree	37	82.2%
College diploma	4	8.9%
Age		
Younger than 30	20	44.4%
30–39	13	28.9%
40–49	8	17.8%
50 and older	4	8.9%

Table 1 highlights the sample respondent where are spread across age category, which is 44.4 percent participants are below 30 years old, 28.9 percent are at 30 – 39 years old, and around 26 percent are above 40 years old. Majority of the sample are female (57.8 percent). A total of 81.4 percent of our respondents earned their bachelor degree.

As mentioned previously, this study aims to analyse the extent of the effect Marchiavellianism and Corporate Ethical Values to Accountants' Ethical Decision Making. The pearson coefficient correlations show that all items applied to measure both variables are valid (coefficient > 0,3). The Cronbach's Alpha for Machiavellianism and Corporate Ethical Values are 0.812 and 0.896 respectively (Table 2).

Table 2 Assessment of the Reliability

Var	Cronbach's Alpha	Mean	Min	Max
Machia- vellianism	0.812	4.704	3.200	5.822
CEV	0.896	4.200	4.022	4.533

To specifically test the effect of Machiavellianism, Corporate Ethical Values, and the interaction of those two variables, a series of 12 ANOVAs (each of the two questions in each of the six vignettes) is employed. Six questions measure the participants' decision making regarding unethical acts made by the person in each scenario (third person approach). Meanwhile, the other six questions measure the participants' decision making if they face the exact situation (first person approach).

The first analysis is designed to test if Machiavellianism negatively affect accountant' ethical decision making. When the type A questions are asked, participants with higher Machiavellianism tend to agree with the unethical acts in each scenario. Participants with higher Machiavellianism have a tendency to lower their decision making (p-value < 0.05). Similarly, when participants are asked whether they would do the same unethical acts in the scenarios (type B questions), participants with higher

Machiavellianism tend to decide to do the acts. Even in cases with stronger indication of fraud, for example personal gift and foreign bribery cases, the results show that High-Mach participants tend to agree and to do those fraud-indicated actions.

This result is not surprising. People with high Machiavellianism are more willing to manipulate others possibly due to their inability to personally and emotionally connect with others [27]. They may also utilize induce guilt feeling to other people [28]. Earlier literature suggests that business students tend to be more Machiavellian than non-business students [29]. The requirement is not without any reason. The fact that numbers of business scandals involved well-educated business players has questioned the ethics issues of business students. This is also supported by the fact that business students with higher Machs are very likely to justify cheating activities, such as academic dishonesty [10].

In accounting literature, Machiavellianism may also impair accountants' decision making. For example, accountants with higher Machiavellianism tend to misreport [8]. They are also more lenient towards earnings management practice [14]. They are considered to have a tendency to relinquish the others concerns. As a result, when business unit controllers are involved in budgeting decision making, those with high Machiavellianism are more likely to give in to the pressure of Business Unit Managements to create budgetary slack [30]. A study about tax advisors' decisions related to tax avoidance demonstrates that High Machiavellianism tax advisors are more likely to perceive that corporate ethics and social responsibility are less important, and thus, they are more likely to approve aggressive corporate tax avoidance schemes [13]. These situations drive the emergence of public concerns on the accountant action in. Those findings about the negative effect of Machiavellianism in accounting profession are consistent with the effect of

Machiavellianism in other professions. Earlier study by Winter, Stylianou, and Giacalone [31] shows that Machiavellian programmers tend to be more agreeable on intellectual property rights violation. Another study on 170 full time employees in various jobs (administrative, sales, and management) shows that Machiavellianism may significantly cause employees to be more willing to engage in unethical pro-organizational behaviour or UPB [32]. UPB is a behaviour that supports the organization's success or increase the company's image [33]. Finally, marketers with high Machiavellianism tend to be less sensitive to the ethical problems given in an experimental research [34]. These results reveal that Machiavellian may have negative social and business consequences.

The second analysis in this study is whether CEV may reduce accountants' willingness to engage in unethical actions. In each scenario given to the accountants, we found that accountants are more reluctant to agree with unethical actions when they perceived strong corporate ethical environment. Either they are asked their likelihood to agree with the persons' unethical acts in each vignette (type A questions) or their likelihood to act unethically if they are the person in the vignette (type B questions), the results show that the higher accountants' perceptions on the CEV at their company works, the less likely the want to agree or to engage with unethical actions. This finding, thus support previous findings and theories about how CEV may positively affect individuals' ethical decision making.

Ethics which are rooted in concepts of fairness, justice and judgment about what is right or wrong [35] are often used to references by employees to take the benefits of this uncertainty. Adams [36] proposes the equity theory that states that employees who see injustice in a company are more likely to seek opportunities for their own benefit at the cost of organizations. For example,

employees may reduce their effort to perform well if they perceive that their performance appraisal is more based on subjective decision from their superiors. Hunts and Vittel [37-38] later developed Hunt-Vittel Theory (H-V Theory) emphasize culture or corporate values may affect decision making through deontological and teleological evaluations.

In the process of deontological evaluation, individuals evaluate the inherent rightness or wrongness of the behaviours. Individuals compare each alternative of behaviours with their predetermined norms, such as general belief (honesty, stealing, and so on) and issue specific beliefs such as misleading advertisement and company confidentiality.

Meanwhile the teleological evaluations involve the consideration of the consequences of the decisions they make. For example, is the consequences likelihood, who will be affected, and the importance of the affected person/people. Therefore, it is crucial to company to focus on the ethic value in order to avoid the misleading decision, the pressure for the company leader to consider the ethic value is high. Ethical climate or values is the common perceptions of the organizational ethical practices and procedures [39].

In business, this often relates to the organization culture. It is part of organizational culture which represents interaction between formal and informal systems of behavioural control [Trevino, 1990 as cited in 40]. Formal systems can be in the form of procedures, rewards and punishment system, and codes of ethics. Informal system in organizations, meanwhile, includes norms, beliefs, practices, shared by people, e.g. employees [41]. Both systems apply equally to all the organization's members. This means, when employees are certain that managers and other individuals in a company follow ethical values, the employees will derive the corporate ethical values into his/her own

ethical standards [42]. Corporate value becomes an action reference that applies within the company. In other words, when ethical values and behaviours are fostered, positive ethical climate will exist which then may promote more ethical behaviour [43]. This is seen that ethic becomes the behaviour references for internal company. This is consistent with early theoretical framework that shows values could help why an individual choose to act in particular ways and decline to behave other ways (Rokeach, 1968, as cited in 44).

On the other hand, if there is inconsistency in organizational conditions, the inconsistency is likely to incur confusion and suspicion among employees to act in the organization [45].

The existence of corporate ethical value is crucial in term of guidance for internal company's action. After employees internalizing the positive corporate ethical values as their own, it is reasonable for top management to expect positive changes in employees' behaviour or attitude. How corporate ethical values affect employees' attitudes and behaviour become main concerns both public and academic scholars. For example, Marta, et al [46] found that corporate ethical climate with positive ethical values may increase employee's ethical intention. It may even positively affect employees' organizational commitment [47,16] and managers' perception of the importance of ethics and social and responsibility [48].

Even though CEV may positively affect individuals' ethical decision making, our third finding reveals that CEV does not significantly moderate the negative effect of Machiavellianism towards accountants' ethical decision making. Mach*CEV variables at all scenario are insignificant (p -value > 0.05). This finding is contradicted with the study of Dalton and Radtke [18]. There are several factors that may cause the contradicted result. For example, when participants evaluate each vignette

theologically, they may perceive that the seriousness or the consequence in each scenario is low. As explained earlier, theological evaluation, such as seriousness of wrongdoing, is one of the process that determine to what extent CEV affects a person's decision making [21]. Seriousness of wrongdoing is related with quantitative and qualitative factors [49-50]. Quantitative factor means that a wrongdoing is considered more serious when the monetary amount is material and the frequency of wrongdoing is high. Meanwhile, qualitative factor means that seriousness is influenced by the likelihood to harm others, significance of potential harms.

Prior literature has supported that seriousness perception affect individuals' decision making. Andon et al [51] suggest that perception of seriousness affect individuals' intention to report fraud. The more serious a fraud, the more likely an individual to report it. Winardi [52], similarly, found that lower level civil servant in Indonesia is more unwilling to report corruption when the corruption is less serious. In our study, it is likely that the participants perceive that the consequence in each vignette is low quantitatively and qualitatively. Therefore, there is possibility that a High Mach in a strong corporate environment do not report any wrongdoing when they perceive the seriousness of wrongdoing is low. We recommended for the future research to analyse the interaction between perceived of seriousness, CEV, and Machiavellianism toward individuals' decision making.

To analyse whether there is any social desirability bias, we run Paired Sample test and comparing means of the accountants' decision making (the dependent variable) when they are asked their likelihood to agree with the persons' unethical act (1A) and when they are asked the likelihood of they act unethically if they are put in the same situation as in each vignette (1B).

Table 4 Paired Sample Test

Vignette	Means		Sig (2-tailed)
	1A	1B	
1. Early Shipment	3,33	3,40	0,261
2. Personal Gift	3,31	3,40	0,044
3. Bad debt adjustment	3,42	3,24	0,010
4. Sell product which are not completely tested	3,33	3,47	0,225
5. Foreign bribery	3,29	3,31	0,743
6. Lend confidential software to an external party	3,36	3,44	0,352

We find the result is mixed. In vignette 1,4,5, and 6, there is no significance difference of accountants' decision making. In contrast, when it comes to bad debt adjustment (third vignette), accountants tend to be stricter to themselves. They tend more reluctant to do the bad debt adjustment by themselves compared to bad debt adjustment do by others (person in the vignette). Interestingly, accountants tend to be more lenient to themselves with the second vignette (bill personal gift to company). This means that they are more willing to do bill personal gift to companies by themselves, while being stricter if the unethical action is done by someone else.

4. Conclusion

This study examines the extent to which the Corporate Ethical Value (CEV) and Machiavellianism affects the accountants' ethical decision making. The results show that Machiavellianism is likely to have negative affect towards accountants' ethical judgment. Accountants with high Mach tend to be more lenient towards unethical actions. This result is likely because Machiavellianism is closely associated with manipulation. As a possible consequence, high Mach characteristics may endanger accountants' obligation to act for the best of public interests. Being more lenient to

unethical action may cause the loosing of public trust to accounting profession. To reduce the risk of losing public trust, accounting professions and companies promote ethical environment. The expectation is ethical environment may positively affect accountants' ethical decision making. Our finding suggests the stronger accountants' perceptions towards CEV at their company works, the less likely they are willing to engage with unethical action.

Nevertheless, our third finding shows that CEV cannot moderate the negative effect of Machiavellianism towards accountants' ethical decision making. This implies that accountants with high Mach may be still likely to engage in unethical action even though they work at a strong ethical environment. These circumstances might be caused by how accountants perceive the seriousness of wrongdoing. If accountants perceive that the impact of an unethical action is not or less serious, they may be still willing to engage to do the action even in the strong ethical environment.

This result supports prior researches, for example Andon (48) and Winardi (49) that have found perception of seriousness affect individuals' decision to report any wrongdoing. Future studies should simultaneously examine Machiavellianism, CEV, and perception of seriousness towards accountants' ethical decision making. This would seem provide better understanding to answer frequent criticism on accountants' public accountability.

Moreover, this current study suggests whether there any difference of ethical decision making between certified accountants, such as Chartered Accountants, Chartered Management Accountant, and others and non-certified accountants. To what extent ethics training affect accountants' decision making? Finally, future studies may examine to what extent to management influence accountants' perception of ethical climate.

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