



## Uncovering Machiavellian Attitudes Among Accounting Students: A Descriptive Review

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**ABSTRACT**

This study was conducted to determine the opinions of students as prospective accounting professionals aware of Machiavellian traits and take steps to reduce their negative impact on ethical behavior. The method used in this study is descriptive. Data were collected by distributing questionnaires to respondents, namely accounting students at FEB Untan. The questionnaire contained 16 questions using a Likert scale. The findings of this study indicate that students' opinions do not tend towards Machiavellian behavior.

### 1. INTRODUCTION

Niccolo in 1531 put forward the concept of Machiavellianism. According to Niccolo (1531) as quoted by Astutie (2013), Machiavellianism refers to a belief or perception about interpersonal relationships, which are colored by negative characters such as manipulation, cunning, deception, and bad intentions. The two main aspects in understanding Machiavellianism are issues of loyalty and ethics. Employees with high levels of Machiavellianism tend to be less loyal to their jobs or organizations and care less about ethics than those with low Machiavellianism, and are less likely to agree with ethical policies and rules (Philips and Gully, 2014:85-86).

Anderson and Bateman (1997) stated that Machiavellian traits can be indicators of unethical behavior. People with high levels of Machiavellianism try to take advantage of situations for personal gain and often disobey the rules (Ghosh and Crain, 1996). Research by Richmond (2003), cited by Christmastuti and Purnamasari (2004), shows that the higher a person's Machiavellian traits, the more likely they are to engage in unethical acts.

Machiavellianism is a personality trait characterized by a cynical view of humans, a willingness to manipulate others for personal gain, and minimal concern for morality or ethics (Harun, 2016). In accounting, Machiavellian traits can affect the ethical behavior of accountants and accounting students.

Several studies have explored the relationship between Machiavellianism and the accounting profession, including among auditors and accounting students. Previous research findings, such as those conducted by Kriswiranti and Sari (2020), Harun (2016), and Nurjanah and Purnamasari (2020), show that Machiavellianism has a negative effect on auditors' ethical behavior. Auditors with high levels of Machiavellianism are more likely to engage in unethical behavior. Astutie (2013), and Sagara and Atika (2021) also found that Machiavellianism is positively related to the tendency of accountants to engage in unethical acts.

Research by Dewi and Gayatri (2020) discusses the love of money and explores its relationship with Machiavellianism, namely the excessive desire for money beyond basic needs. The results of their study indicate that the love of money acts as a mediator between Machiavellianism and unethical behavior among auditors. Research by Nurjanah and Purnamasari (2020) also shows that individual morality can significantly moderate the effect of Machiavellianism on the tendency to commit accounting fraud. Meanwhile, Prabowo and Widanaputra (2018) found that the love of money moderates the relationship between Machiavellianism and ethical perceptions among accounting students.

Overall, these studies indicate that Machiavellianism is a personality trait that has the potential to have a negative impact on ethical behavior in the accounting profession. The impact can affect the ethics of the accounting profession and the applicable code of

ethics, which can ultimately damage the image of the accounting profession as a whole and reduce public trust in this profession, as conveyed by Harun (2016). In the world of accounting, Machiavellian traits have the potential to trigger unethical behavior, such as creative accounting and accounting fraud. Therefore, this study is important to obtain views from students as prospective accounting professionals regarding Machiavellian traits and how to reduce their impact on ethical behavior.

**2. LITERATURE REVIEW**

According to Istiqomah (2013), attribution theory is widely known through the work of Fritz Heider, who succeeded in developing a conceptual framework to predict and understand individual behavior. Heider explained that there are two main sources of attribution. First, internal attribution, which states that a person's behavior is influenced by personal traits or dispositions, such as motivation, character, perception, or individual abilities. Second, external attribution, which states that the surrounding environment, including culture, social conditions, and societal views, can influence and change a person's behavior.

In the context of auditing, deviations in the audit process are called dysfunctional behavior, which relates to actions that violate auditor ethics (Rosnidah et al., 2017; Riantono, 2018). This dysfunctional behavior includes various forms of deviations that occur during the audit process, which can directly or indirectly affect audit quality due to inappropriate procedures (Paino, Ismail, & Smith, 2010). Otley & Pierce (1996) explained that there are several forms of dysfunctional behavior that affect audit quality. For example, premature sign-off audit procedures or replacement of audit procedures resulting in insufficient evidence collected (altering/replacement audit process or gathering insufficient evidence). In addition, underreporting of time can also indirectly affect audit quality.

Individuals with high levels of Machiavellianism tend to lie easily and often justify their actions as legitimate and reasonable. This character is contrary to the values of the accounting and auditor professions that require them to uphold ethical responsibility because the results of their work affect decision making (Laitupa & Usmany, 2017). Zastrow (2009:61), as summarized by Christie and Geis, explains that there are four main characteristics of Machiavellianism:

1. They have low emotional involvement in interpersonal relationships and easily manipulate others, especially when others are considered objects without personal value.
2. They do not care about conventional morality, but rather focus on personal gain in interactions with others.
3. They are able to understand the needs of others well, which makes it easier for them to manipulate them.
4. They have low ideological commitment, focusing more on manipulating others for personal gain than achieving long-term ideological goals.

According to Christie (1970), there are three main bases of Machiavellian traits, namely:

1. Supporting manipulative tactics, such as deception and lies.
2. Viewing people in a cynical way, considering them weak, cowardly, and easily manipulated.
3. Lack of attention to applicable moral norms. People who have high Machiavellianism may respect others, but only those who are considered important to their personal interests.

**3. METHODS**

This research is a descriptive study using a survey method to collect primary data. Data were obtained by distributing questionnaires via Google Form to 187 accounting students at FEB UNTAN who were respondents in this study. The questionnaire consisted of 16 statements measured using a Likert scale from 1 to 5, with choices ranging from strongly disagree to strongly agree.

**4. RESULT**

This study involved 187 respondents consisting of 100 female students and 87 male students. The research questionnaire included 16 statements, and the results of each statement will be presented in the following graphs.



Figure 1. Recapitulation of Statements 1 and 2

Figure 1 shows a recapitulation of the results of the first statement, namely "the best way to control others is to tell them what they want to hear." The results show that 36 respondents (12.54%) strongly agree, 124 respondents (43.2%) agree, 82 respondents (28.57%) are neutral, 40 respondents (13.93%) disagree, and 5 respondents (1.74%) strongly disagree. Based on this data, the majority of respondents, namely 124 people (43.2%) out of a total of 287 respondents, agree with the statement. Thus, it can be concluded that many respondents agree that the best way to control others is to tell them what they want to hear. Meanwhile, the second statement shows that 82 respondents (28.57%) strongly agree, 78 respondents (27.1%) agree, 55 respondents (19.16%) are neutral, 67 respondents (23.34%) disagree, and 5 respondents (1.74%) strongly disagree. Based on this data, the majority of respondents, namely 82 people (28.57%), strongly agree with the statement that a person will only do an action if they believe the action is morally right. Thus, it can be concluded that many respondents strongly agree that a person's actions are done only if they feel the action is morally right.

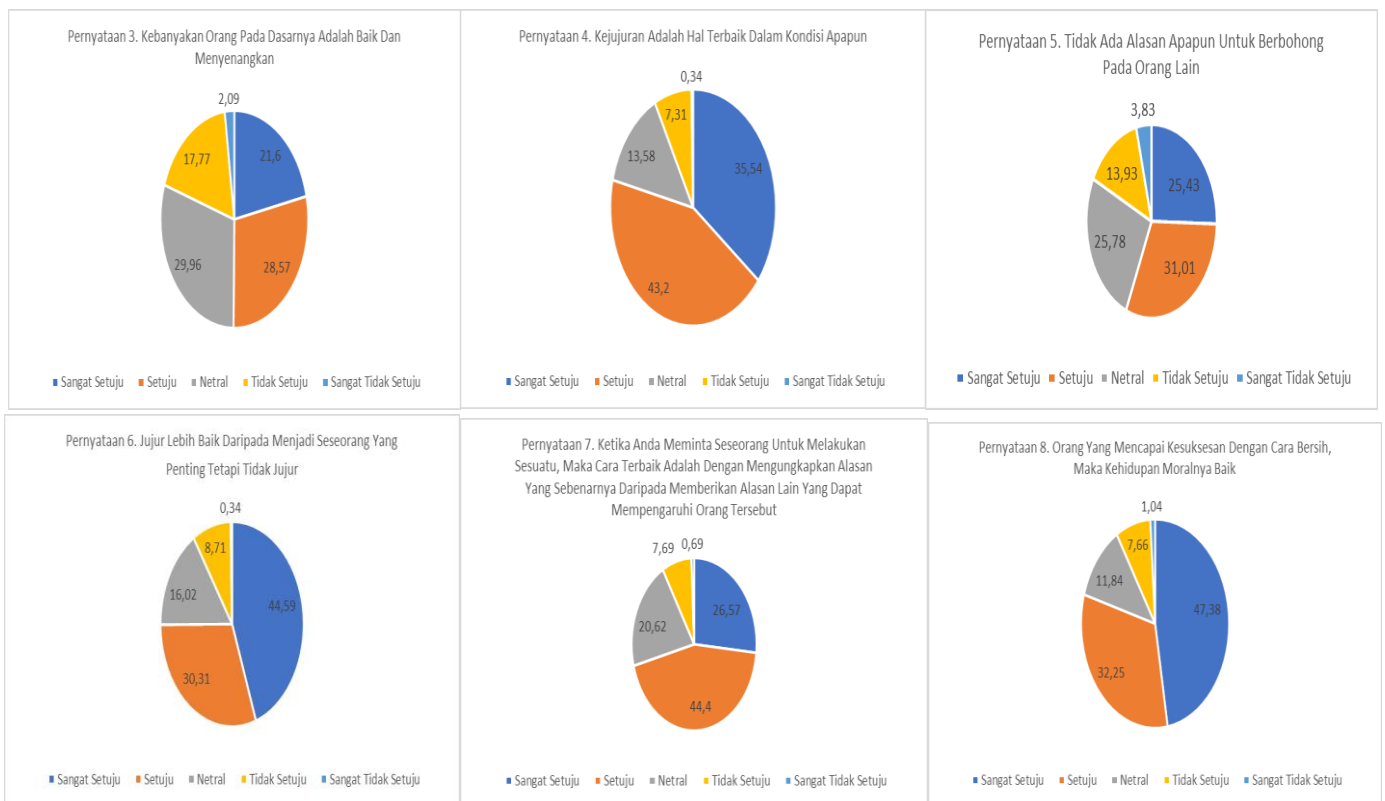


Figure 2. Recapitulation of Statements 3 to 8

The third statement shows that 62 respondents (21.6%) strongly agree, 82 respondents (28.57%) agree, and 86 respondents (29.96%) are neutral. Meanwhile, 51 respondents (17.77%) disagree and 6 respondents (2.09%) strongly disagree. Based on these data, the majority of respondents, namely 86 people (29.96%) out of 287, gave a neutral answer to the statement "most people are basically good and pleasant." Thus, it can be concluded that many respondents are neutral regarding the view that most people are basically good and pleasant. The recapitulation of the fourth statement shows that 102 respondents (35.54%) strongly agree, 124 respondents (43.2%) agree, and 39 respondents (13.58%) are neutral. Meanwhile, 21 respondents (7.31%) disagree and 1 respondent (0.34%) strongly disagree. From this data, the majority of respondents, namely 124 people (43.2%), agree with the statement "honesty is the best thing in any condition." So, it can be concluded that many respondents agree that honesty is the best principle in any situation. In the fifth statement, 73 respondents (25.43%) strongly agree, 89 respondents (31.01%) agree, and 74 respondents (25.78%) are neutral. Meanwhile, 40 respondents (13.93%) disagree and 11 respondents (3.83%) strongly disagree. Based on this data, the majority of respondents, namely 89 people (31.01%), agree with the statement "there is no reason to lie to others." Thus, many respondents agree that there is no reason to lie.

In the sixth statement, 128 respondents (44.59%) strongly agree, 87 respondents (30.31%) agree, and 46 respondents (16.02%) are neutral. As many as 25 respondents (8.71%) disagreed, and 1 respondent (0.34%) strongly disagreed. This data shows that the majority of respondents, as many as 128 people (44.59%), strongly agreed with the statement "it is better to be honest than to be important but dishonest." Thus, many respondents strongly agreed that honesty is more important than social status.

In the seventh statement, 76 respondents (26.57%) strongly agreed, 127 respondents (44.4%) agreed, and 59 respondents (20.62%) were neutral. Meanwhile, 22 respondents (7.69%) disagreed, and 2 respondents (0.69%) strongly disagreed. From this data, the majority of respondents, namely 127 people (44.4%) agreed with the statement "when asking someone to do something, the best

way is to tell the real reason." There were 286 respondents who answered, because 1 respondent did not give an answer. Thus, many respondents agreed that an honest reason is the best way to ask for help from others.

In the eighth statement, 136 respondents (47.38%) strongly agreed, 92 respondents (32.25%) agreed, and 34 respondents (11.84%) were neutral. As many as 22 respondents (7.66%) disagreed, and 3 respondents (1.04%) strongly disagreed. Based on this data, the majority of respondents, namely 136 people (47.38%), strongly agreed with the statement "people who achieve success honestly have a good moral life." So, it can be concluded that many respondents strongly agree with this view.

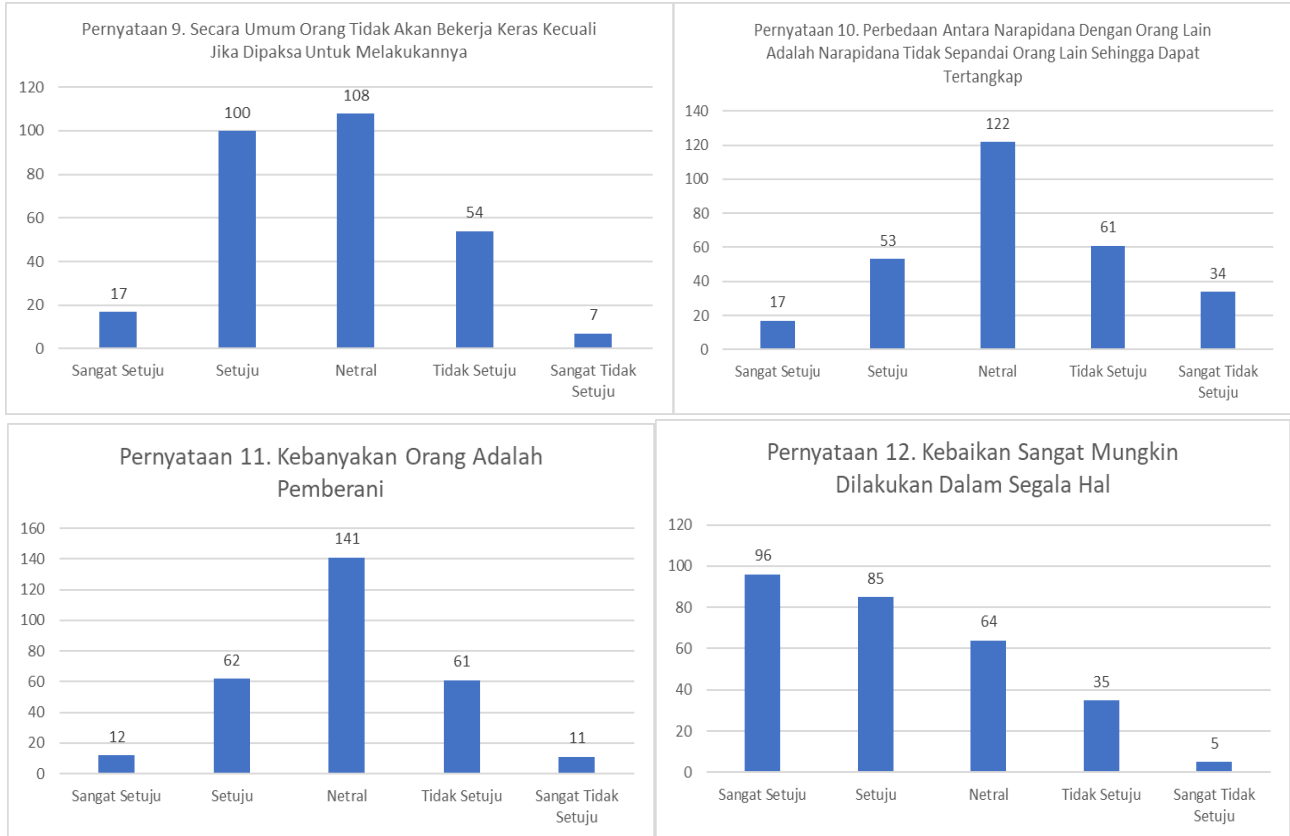


Figure 3. Recapitulation of Statements 9 to 12

Based on the respondents' answers to statement 9, 17 people (5.94%) strongly agreed, 100 people (34.96%) agreed, and 108 people (37.76%) were neutral. Meanwhile, 54 people (18.88%) disagreed, and 7 people (2.44%) strongly disagreed. From these data, the majority of respondents, namely 108 people (37.76%) out of 286 respondents, were neutral towards the statement "in general people will not work hard unless forced." One respondent did not provide an answer. In conclusion, many respondents were neutral regarding the statement that people tend to work hard only when forced. In statement 10, 17 respondents (5.92%) strongly agreed, 53 respondents (18.46%) agreed, and 122 respondents (42.5%) were neutral. In addition, 61 respondents (21.25%) disagreed, and 34 respondents (11.84%) strongly disagreed. The data shows that the majority of respondents, namely 122 people (42.5%) out of 287 respondents, were neutral towards the statement "the difference between prisoners and other people is that prisoners are not as smart as other people so they can be caught." Thus, the majority of respondents were neutral regarding the difference in intelligence between prisoners and other people.

For the 11th statement, 12 respondents (4.18%) strongly agreed, 62 respondents (21.6%) agreed, and 141 respondents (49.12%) were neutral. 61 respondents (21.25%) disagreed, and 11 respondents (3.83%) strongly disagreed. From this data, the majority of respondents, namely 141 people (49.12%), were neutral towards the statement "most people are brave." Thus, the majority of respondents were neutral towards the view that most people are brave.

For the 12th statement, 96 respondents (33.68%) strongly agreed, 85 respondents (29.82%) agreed, and 64 respondents (22.45%) were neutral. Meanwhile, 35 respondents (12.28%) disagreed, and 5 respondents (1.75%) strongly disagreed. The data shows that the majority of respondents, namely 96 people (33.68%) out of 285 respondents, strongly agree with the statement "kindness is very possible in everything." In this statement, there were 2 respondents who did not answer. In conclusion, many respondents strongly agree that kindness can be done in various situations.

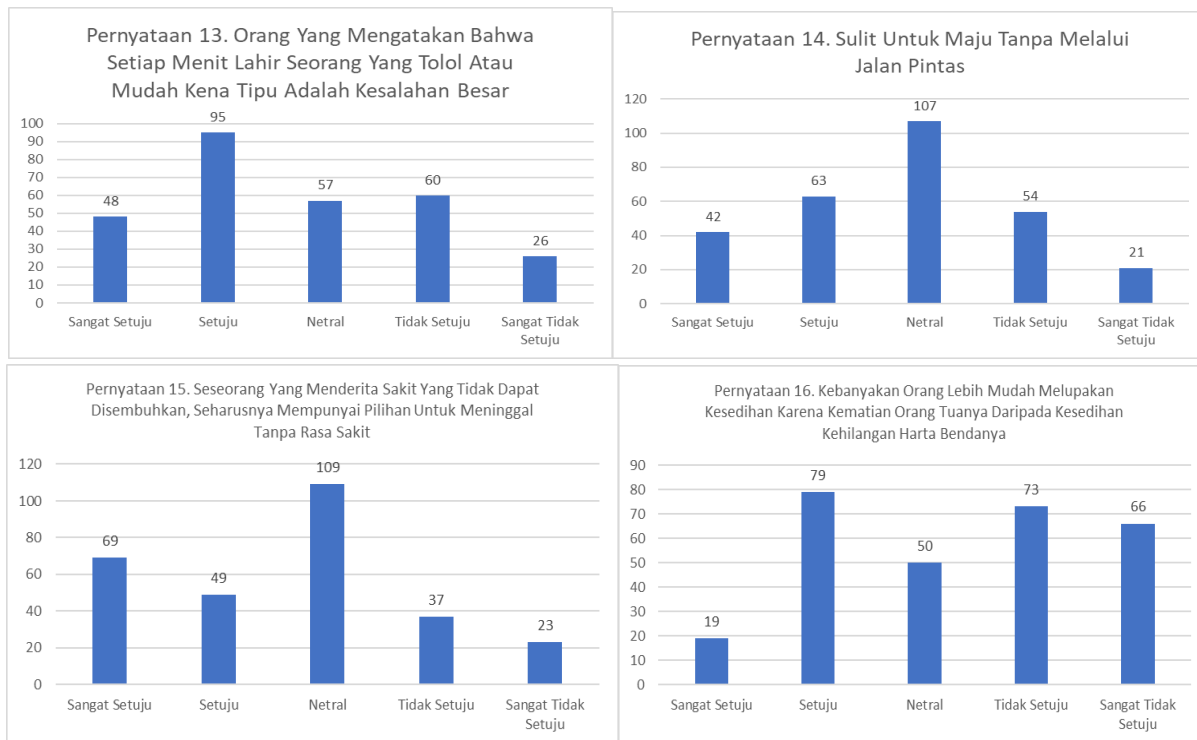


Figure 4. Recapitulation of Statements 13 to 16

The results of statement 13 show that 48 respondents (16.78%) strongly agree, 95 respondents (33.21%) agree, and 57 respondents (19.93%) are neutral. On the other hand, 60 respondents (20.97%) disagree, and 26 respondents (9.09%) strongly disagree. From this data, the majority of respondents, namely 95 people (33.21%) out of 286 respondents, agree with the statement that "every minute someone is born who is stupid or gullible is a big mistake." In this statement, there were 2 respondents who did not provide an answer. Thus, it can be concluded that many respondents agree that the birth of gullible people is a big mistake. Statement 14 shows that 42 respondents (14.63%) strongly agree, 63 respondents (21.95%) agree, and 107 respondents (37.28%) are neutral. Meanwhile, 54 respondents (18.81%) disagree, and 21 respondents (7.31%) strongly disagree. From the data, the majority of respondents, namely 107 people (37.28%) out of 287 respondents, were neutral towards the statement "it is difficult to progress without taking shortcuts." So, it can be concluded that many respondents are neutral towards the difficulty of progressing without shortcuts.

Statement 15 shows that 69 respondents (24.04%) strongly agree, 49 respondents (17.07%) agree, and 109 respondents (37.93%) are neutral. On the other hand, 37 respondents (12.89%) disagree, and 23 respondents (8.01%) strongly disagree. Based on the data, the majority of respondents, namely 109 people (37.93%) out of 287 respondents, were neutral towards the statement "a person suffering from an incurable illness should have the option to die without pain." In conclusion, many respondents are neutral regarding the option to end life for people suffering from an incurable illness.

Statement 16 shows that 19 respondents (6.62%) strongly agree, 79 respondents (27.52%) agree, and 50 respondents (17.42%) are neutral. Meanwhile, 73 respondents (25.43%) disagree, and 66 respondents (22.99%) strongly disagree. From this data, the majority of respondents, namely 79 people (27.52%) out of 287 respondents, agree with the statement "most people find it easier to forget the sadness of the death of a parent than the loss of property." Thus, many respondents agree that the loss of a parent is easier to forget than the loss of material things.

Based on the results of the study, students with low Machiavellian behavior tend to be more honest, have integrity, and good ethics in social interactions. They act based on good moral principles, as seen from the answers to 16 questions that indicate low Machiavellian tendencies. Individuals with low Machiavellian behavior are generally more transparent in communication and do not rely on manipulation to achieve personal goals, as well as being more accepting of differences of opinion and practicing equality in social relationships.

In contrast, individuals with high Machiavellian behavior tend to be manipulative in their relationships with others. They use tactics such as influence, deception, and political maneuvering to achieve personal goals, often without regard to the impact on others. Individuals with high Machiavellian behavior usually prioritize personal gain by making rational and strategic calculations, even though it is contrary to ethical norms.

Dealing with individuals who have Machiavellian behavior can be very exhausting, so it is important to know how to overcome and deal with it. Some steps that can be taken include: first, setting boundaries in relationships, especially with emotionally manipulative individuals; second, not tolerating manipulative behavior; and third, being in an environment that supports and prioritizes each other.



This study uses a descriptive method, so the discussion is relatively simple. However, the results of this study can be the basis for further research with other methods to understand the relationship and influence of Machiavellian behavior on ethical behavior.

## CONCLUSION

The results of this study indicate that among the 287 respondents, there is no tendency towards Machiavellian behavior. This finding is in line with the existing literature and provides new insights into our understanding of Machiavellian behavior. This study indicates that the level of Machiavellian behavior among students tends to be low.

The results of this study can be used as a basis for understanding Machiavellian attitudes or behavior. However, this study also has several limitations. One of these limitations is the methodology or data that can affect the validity of the generalization of our findings. Therefore, it is advisable to conduct further research with more comprehensive methods or using more representative samples.

Overall, this study makes a significant contribution to enriching our knowledge of Machiavellian behavior. It is hoped that these findings can be used as a reference for future research and provide a better understanding of Machiavellian behavior, as well as provide education on ethical behavior through training and education, and create a culture of ethical behavior in the accounting profession.

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