

## عنوان مقاله:

The Relationship between Machiavellianism and Moral Identity of Auditors: Examining the Role of Gender

## محل انتشار:

مجله بین المللی اخلاق و جامعه, دوره 5, شماره 1 (سال: 1402)

تعداد صفحات اصل مقاله: 7

## نویسندگان:

Seyyed Mohammad Bagherabadi - *Department of Accounting, Science and Research Branch, Islamic Azad University, Tehran, Iran*

Bahman Banimahd - *Department of Accounting, Science and Research Branch, Islamic Azad University, Tehran, Iran*

Ramazanali Royaei - *Department of Accounting, Science and Research Branch, Islamic Azad University, Tehran, Iran*

## خلاصه مقاله:

**Introduction:** The existence of moral behavior in the auditing profession is of special importance. Moral identity is defined as a person's commitment to perform ethical behaviors, which can be influenced by many individual factors. Personality is one of these factors. In this regard, this research was conducted with the aim of investigating the relationship between Machiavellianism and auditors' moral identity, considering the role of gender. **Material and Methods:** This is an applied research and of a descriptive-correlation type. Statistical population of the study consists of auditors working in private audit institutions. The statistical sample includes ۲۲۸ people who were selected using the available sampling method. The research variables were measured using standard questionnaires, and finally, multivariate regression was used to analyze the collected data. **Results:** The results of data analysis showed that Machiavellianism has a negative and significant effect on auditors' moral identity. This effect is more intense for women auditors than men. **Conclusion:** The results of this research can help to know the individual factors affecting the moral identity of auditors, in addition to the development of behavioral accounting literature, it can provide useful information to the legislators and policymakers of the profession and finally increase the motivation of ethical behavior of auditors.

## کلمات کلیدی:

Moral identity, Machiavellianism, Gender

## لینک ثابت مقاله در پایگاه سیویلیکا:

<https://civilica.com/doc/1665926>

