

The Effect of Machiavellianism on Unethical Behavior Mediated by Attitude Towards Money and Moderated Professional Status

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Abstract

Unethical behavior is one of the key obstacles for organizations and society to have a sustainable life. Therefore, it is necessary to examine the factors that may lead to this behavior and the mechanism of influence, as well as the moderator variables that may prevent the emergence of unethical behavior. The aim of study is to investigate the effect of Machiavellianism on unethical behaviors mediated by attitude towards money and moderated by professional status. Research data were collected using a questionnaire form. The questionnaire was applied to accounting professionals in Rize province. 109 professionals responded to the questionnaire. 93 of professional members were male, and 80 of them had a bachelor's degree. The average age of professional members was 48.60 years, and the average experience was 22.66 years. The analyses revealed that Machiavellianism positively affected unethical behaviors. While the full mediating role of attitude towards money was revealed, the moderating role of professional status was not statistically significant. Attitude towards money was more determinant with the emergence of unethical behaviors. This study contributed to enrichment of literature by using multiple perspectives in determining the purpose and examining the mediating and moderating variables in the effect of Machiavellianism on unethical behaviors. To prevent unethical behaviors of accounting professionals, it is important to identify the factors that encourage such behavior. However, it is also necessary to develop appropriate conditions that will reduce such behavior.

Keywords: *Machiavellianism, Attitude Towards Money, Professional Status, Unethical Behavior.*



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1. INTRODUCTION

The financial information, reports, and tables produced by accounting practitioners, who measure and report on economic activities and thereby generate and disseminate information to many parties, must be reliable and truthful (Okolie & Amos, 2014, p. 129; Yücel & Özçimen, 2024, p. 170). Accounting professionals should shape their decisions and actions with a professional and ethical perspective (Rahman, 2020, p. 141). However, despite profession's value in society (Yürekli & Gönen, 2015, p. 313), its unique ethical rules (Kutlu, 2008, p. 144), facing pressure to maintain ethical standards amid increasing competition (Fuad, 2013, p. 1), accounting professionals may still engage in unethical behaviour. Because accounting professionals may be influenced by various psychological and economic pressures, personal characteristics, personal and situational factors (Demir & Arslan, 2020, pp. 903-904; Fuad, 2013, p. 1; Jones & Kavanagh, 1996, p. 512; Pekdemir & Turan, 2015, p. 49; Yücel & Özçimen, 2024, p. 170). The revelation of accounting irregularities in organizations such as Enron, WorldCom, Parmalat and Xerox that the issue is still topical (Demir & Arslan, 2020, p. 906; Kutlu, 2008, p. 150; Pekdemir & Turan, 2015, p. 48). However, it is stated that unethical behavior continues to increase in the service sector (Gürlek, 2020, p. 16). In another study, it was determined that accounting professionals made accounting manipulation as a form of unethical behavior at a rate of 80% (Özçimen, 2019, p. 67). The emergence of such examples on a large and widespread scale (Ruedy & Schweitzer, 2010, p. 73) shows that there are problems in implementation of accounting ethics. In addition, the fact that unethical behavior leads to serious and costly problems (Jones & Kavanagh, 1996, p. 511), draws attention of society in general and reduces trust in accounting professionals (Nazaruddin et al., 2018, p. 424; Rahman, 2020, p. 141). Therefore, it is vital to examine the factors that may be effective in emergence of unethical behavior (Saadah & Samroh, 2021, p. 72), which is a serious concern for many actors, to take measures. The emergence of unethical behaviors may arise from the fact that accounting professionals may be under the influence of pressure from taxpayers, but it may also be triggered by Machiavellianism, which is considered as an intrinsic factor.

The emergence of unethical behaviors can be explained by the fact that employees manipulate others to protect and promote their own interests by putting aside ethical practices (Pekdemir & Turan, 2015, p. 48). This behavior shows a result of Machiavellianism, which means willing to use manipulation and exhibit unethical behaviors (Harrison et al., 2018, p. 56). Refusing to compromise on one's own desires (Güney & Mandacı, 2009, p. 84) and exhibiting manipulative behaviour to gain more advantage (Günlük, 2023, p. 2115) reveal Machiavellianism. At the same time, characteristics such as having no moral values (Dahling et al., 2009, pp. 227-228) and being more inclined to improve one's own conditions (Valentine & Fleischman, 2003, p. 325) also indicate Machiavellian tendency. All these characteristics bring individuals closer to unethical behaviour. Therefore, Machiavellianism, which is based on the basic idea that "every path to achieve goal is free" (Güney & Mandacı, 2009, p. 84), has a structure that encourages individuals to have unethical behaviors (Rahman, 2020, p. 143). Indeed, in

many studies in the literature, it has been observed that Machiavellian traits increase unethical behaviors (Gürlek, 2021; Harrison et al., 2018; Hussain et al., 2021; Jones & Kavanagh, 1996; Pekdemir & Turan, 2015; Rahman, 2020).

It may be useful to look at the role of attitudes that lead to behavior, as personality traits alone are not sufficient for individuals to exhibit behavior (Polatçı & Ülkü, 2023, p. 231). It is thought that the effect of Machiavellianism on unethical behaviors may emerge through attitudes towards money of individuals with this trait. Attitude towards money shows the importance of money for individual or meaning of money in individual's mind (Süer et al., 2017, p. 527). Tang and Chen (2008, p. 6) defined love of money as an individual's positive attitude towards money at cognitive, affective and behavioral levels. The importance given to money differs for everyone. Some try to obtain money for power, some for status, and some for security. Therefore, money is perceived as a motivational factor or hygiene factor and affects individual's behavior towards work (Tang et al., 2000, p. 217). Machiavellian individuals may have strong attitudes towards money since external goals such as desire for wealth, power, and status are at forefront rather than internal goals (Dahling et al., 2009, p. 228). Tang and Chen (2008) found that love of money was positively related to Machiavellianism, and individuals with a high love of money and the belief that they could get rich easily were more likely to manipulate. Rahman (2020, p. 147) stated that high love for money may not always be associated with Machiavellianism. Süer et al. (2017) found that those who emphasize power and prestige in their attitudes towards money prefer high and well-paid jobs in their career choices. Those who want to gain power and prestige want to earn more money. Dissanayake and Jayawardana (2023) stated that professionals with high love of money may want to earn more by playing with financial data and may behave unethically, and that love of money conflicts with ethical values. Tang and Chiu (2003, p. 23) also stated that love of money is basis of unethical behavior, which they call evil. Therefore, Machiavellian individuals will exhibit unethical behaviors through their attitudes towards money to achieve their goals.

It is thought that the positive effect of Machiavellianism on unethical behaviors can be moderated at different levels of individuals' perceptions of professional status. Status perceptions of individuals may have an effective motivation to move away from unethical behaviors because individual behaviors can also be shaped according to the norms and expectations of the society they interact with (Erdoğan, 1997, p. 63). Machiavellian individuals make every effort to achieve high status, which they see as a key to success (Dahling et al., 2009, p. 228). It is because having status provides individual with important resources such as wages, extra rights, prestige and allocation of resources (Lee et al., 2022, p. 114). Machiavellian traits such as valuing strong status desires and pursuing high status, viewing material possessions and status as important, and not being satisfied with what one has (Greenbaum et al., 2017, p. 589) may be effective in accounting manipulation (Özçimen, 2019, p. 61). It is due to the fact that Machiavellian professionals will use their status desires as a tool while manipulating (Dinç, 2023, p. 14). Baktash and Jirjahn (2023) revealed that Machiavellianism and desire for a managerial

position had a strong positive relationship and the effect between them was from Machiavellianism to status. Gürlek (2021) concluded that Machiavellianism strengthened career ambition and career ambition increased unethical behaviors. Sharkey (2018, p. 370) stated that pursuit of status can lead individuals to risky, dishonest, unethical behaviors; therefore, bad behaviors may result from the desire to seek or gain status. This study, on the other hand, examines the moderating role of perceptions of professional status, rather than status desire, status seeking, status attainment or status maintenance. It is thought that Machiavellianism of professional members can be shaped by professional status and its effect on unethical behaviors can be reduced. The perception of professional status (Yılmaz & Tanrıverdi, 2017, p. 624), which is related to the value, reputation and importance of the individual's profession in the eyes of the society, can reduce the negative consequences of Machiavellian tendency. Because individuals with a high perception of professional status are expected to be sensitive to societal norms and expectations, to fulfil their duties and responsibilities in accordance with societal demands, and to avoid behaviours that fall outside the bounds of social acceptability (Erdoğan, 1997, p. 65).

There are many studies in the literature on the factors underlying unethical behaviour among professionals. However, in the limited studies conducted on how these influencing mechanisms operate, the mediating role of Machiavellianism in the effect of love of money on unethical behaviour has been identified (Pekdemir & Turan, 2015; Tang & Chen, 2008). In this study, it was suggested that Machiavellianism may affect unethical behaviors through the mediation of attitude towards money and the moderation of professional status in the sample of accounting professionals. Individuals with high Machiavellianism will have stronger positive attitudes towards money and the probability of unethical behaviors will increase. Different levels of perception of professional status as a social need and resource will regulate the possible positive effect. Another feature of this study is that the determination of unethical factors was shaped both by examining the literature and by preparing a list of factors that are thought to have an effect, asking accounting professionals and evaluating their feedback. Therefore, the purpose of this study differs from that of similar studies in the literature in that it is determined from multiple perspectives. In this respect, it is thought that this study can contribute to the existing literature by building on the practice of identifying the variables and managing the potential consequences of Machiavellianism.

The purpose of this study is to examine the mediating role of attitude towards money and the moderating role of professional status in the effect of Machiavellianism on unethical behaviors. In determining the purpose of study, literature research was used, as well as the answers given by accounting professionals to the questionnaire questions including ten factors that lead to unethical behaviors. In this respect, the results of analysis were also effective in determining the variables of Machiavellianism and attitude towards money, which are thought to be effective on unethical behaviors. The reason for selecting accounting professionals as the study's sample is that unethical behavior is frequently observed among this professional group. However, considering their important obligations

to various parties in the economic system (social responsibility, protecting the public interest), unethical behaviors may have costly consequences. Therefore, determining the factors that lead to unethical practices because of the evaluation of the responses of accounting professionals will help to provide practical suggestions on what kind of measures can be taken.

2. CONCEPTUAL FRAMEWORK AND HYPOTHESIS DEVELOPMENT

2.1. The Effect of Machiavellianism on Unethical Behavior

Christie and Geis (1970) first used the term Machiavellianism, which was developed on the basis of Niccolo Machiavelli's writings in the book "The Sovereign" in 1513, in which he advised the ruler on gaining and controlling power, and based on behavioral principles of influencing others and being opportunistic in interpersonal relationships (Günlük, 2023, p. 2114; Jones & Kavanagh, 1996, p. 514; Pekdemir & Turan, 2015, p. 49). Christie and Geis (1970) defined the term Machiavellianism as "a personality that directs others by using immoral means to achieve personal goals" (Bitlisli & Dinç, 2015, p. 922) and stated that individuals with this personality do not have traditional morality and that they are utilitarian in the process of social influence (Güney & Mandacı, 2009, p. 85). Dahling et al. (2009) approached Machiavellianism as a four-component structure as distrust of others, moral deprivation, desire for control and desire for status.

It can be argued that Machiavellian individuals who think that it is unnecessary to follow any moral rule at the point of using all means to achieve their goals, and who have a high tendency to control/manipulate other people, and a high desire for status and self-interest will be motivated to exhibit unethical behaviors. Maggalatta and Adhariani (2020, p. 204) stated that individuals with stronger Machiavellian tendencies are more likely to exhibit unethical behaviours. Therefore, individuals with Machiavellian traits will find it easier to exhibit unethical behaviour (Harrison et al., 2018, p. 53). Greenbaum et al. (2017) found that four-component Machiavellianism (distrust of others, moral deprivation, desire for control, and desire for status) was positively related to unethical behaviors, but when the combined effects were examined, only moral deprivation increased unethical behaviors. Günlük (2023) revealed that Machiavellianism increased dysfunctional control behavior and the tendency to exhibit dysfunctional control behavior increased as Machiavellian tendency increased. Dissanayake and Jayawardana (2023) found that feeling of personal power strengthened unethical decision-making; Maggalatta and Adhariani (2020) found that Machiavellianism negatively affected ethical perception; Güney and Mandacı (2009) found that there was a negative relationship between Machiavellianism and ethical perception; Jones and Kavanagh (1996) found that Machiavellianism had a positive effect on unethical behavioral intention; Gürlek (2021), Rahman (2020), Pekdemir and Turan (2015), and Tang and Chen (2008) found that Machiavellianism led to unethical behaviors.

The effect of Machiavellianism on unethical behavior can be explained based on Theory of Planned Behavior (Ajzen, 1991), and Social Learning Theory (Akers, 1998). The Theory of Planned

Behavior provides a perspective on what factors may be effective with the emergence of behavior. Attitude towards behavior, subjective norm and behavioral control are effective together on intention of individual who is the trigger of behavior. These elements are indicators of behavioral intention that paves the way for behavior. “An attitude towards behavior” refers to an individual’s attitude towards performing that behavior. “Subjective norm” refers to the social pressure an individual perceives regarding whether or not to perform a behavior. “Behavioural control” is individual’s perception of their ability to perform behavior (Akçakanat & Dinç, 2018, p. 763). According to the theory, Machiavellianism, as a component of behavioural control, can result in behavioural intention and consequently unethical behavior. At the same time, however, high levels of Machiavellianism can facilitate goal achievement, leading individuals to view unethical behaviors positively.

According to Social Learning Theory (Akers, 1998), individuals learn to comply with and deviate from social norms through their interactions with others. Social learning is the process by which individuals acquire values and attitudes that may lead to deviant behavior in their interactions with others (Prince & Wang, 2024, p. 586). Akers based this theory on the principles of differential association, definition, differential reinforcement and imitation. “Differential associations” focus on the process by which interactions with groups and individuals influence behavior. “Definitions” refer to individuals’ attitudes, values, and orientations towards conforming to and deviating from norms. These include values and attitudes that influence an individual’s behavior. “Differential reinforcement” relates to the balance of rewards and punishments that an individual will receive as a result of their behavior. “Imitation”, on the other hand, involves learning through observing similar behaviors in others (Bingöl, 2022, pp. 643–644; Prince & Wang, 2024, p. 586). Accounting professionals may exhibit unethical behaviours due to their Machiavellian traits or by observing the behaviours of other professionals and the rewards they receive. Based on the results of the studies in literature and the justifications in the explanations, the main hypothesis is as follows:

H₁: The effect of Machiavellianism on unethical behavior is positive and significant.

2.2. The Mediating Role of Attitude Towards Money

Individuals’ attitudes towards money are among the effective psychological factors that can lead to unethical violations (Maggalatta & Adhariani, 2020, p. 204). The amount of money can be a symbol of success and status, and money can also be a motivational tool to achieve the goal. The positive feeling towards money is called love for money and love for money is the individual’s desire for money (Maggalatta & Adhariani, 2020, p. 204). Saadah and Samroh (2021, p. 72) likened love of money to a double-edged knife, stating that one end can push the individual to work more, while the other end can lead to greed and fraud. Pekdemir and Turan (2015, p. 49) referred to the importance of individual characteristics and personality factors in differentiating attitudes and behaviors towards money. The high status, money and power needs of Machiavellianism can encourage the individual to reach a career

that leads to higher income (Cohen & Özsoy, 2021, p. 510). Dissanayake and Jayawardana (2023) revealed that individuals' sense of personal power increased their love for money. In addition, the individual's knowledge and experience processes in his/her family and various groups of society, the income and education level of his/her family, and the socio-economic conditions and values in which he/she lives are effective in the formation of his/her attitude towards money (Şentürk et al., 2016, pp. 187-188). Therefore, attitudes towards money can affect individuals' perception, intention, motivation and behavior in business life. Tang and Chiu (2003), in their study on love of money as the root of evil, found that the relationship between love of money and wage satisfaction was negative, and as love of money increased, individuals perceived their wages as inadequate and their satisfaction decreased. The same study revealed that love of money increased unethical behaviors called evil. Other studies found that love of money was positively related to unethical behavior (Rahman, 2020), love of money negatively affected ethical perception (Maggalatta & Adhariani, 2020), love of money increased perception of smuggling (Şentürk et al., 2016), love of money led to unethical behavior (Pekdemir & Turan, 2015) and love of money had a negative effect on ethical perception (Nazaruddin et al., 2018). However, Polatçı and Ülkü (2023) stated that Machiavellian individuals perform unethical pro-organizational behavior, which is a special type of unethical behavior with extrinsic motivation.

Needs such as the fact that having a lot of money satisfies the individual's desire for wealth and creates respect by achieving power/status, that having money reduces the individual's anxiety, reduces his/her dependence on others and allows him/her to feel freely (Şentürk et al., 2016, p. 188) may reveal differences in the perspectives of Machiavellian individuals towards money. Therefore, Machiavellian individuals' high affective, cognitive and behavioral attitudes towards money may lead them to engage in unethical behaviors by providing psychological satisfaction. Dissanayake and Jayawardana (2023) found that the positive effect of need for personal power on unethical decision-making was partially mediated by motivation of love for money.

The mediating mechanism of attitude towards money in the effect of Machiavellianism on unethical behavior can be explained within the framework of the Theory of Planned Behavior (Ajzen, 1991). Considering that Machiavellianism and attitude towards money as behavioral control elements increase unethical behavior, individuals with these characteristics will have strong positive attitudes towards behavior. This mediating mechanism can also be explained within the framework of the Social Learning Theory (Akers, 1998). An individual's attitude towards money can facilitate the adoption of unethical behaviors in their interactions with others. If an individual observes that their attitude towards money leads to rewards, they may be more likely to engage in unethical behaviors. However, the mediation of attitudes towards money can also be based on Victor Vroom's Expectancy Theory (1964). According to this theory, an individual's motivation to achieve a goal emerges from their expectation of achieving it and the value they attach to it (Şimşek et al., 2001, pp. 130-131). This may strengthen the relationship between Machiavellian individuals' strong desire to achieve their goals and their tendency

to perform unethical behaviors. In this relationship, attitude towards money may carry significant value. The strong attitudes of Machiavellian individuals towards money may legitimise unethical behaviors as a means to an end. Based on the results of the studies and the reasons explained, the following mediation hypothesis was formed:

H₂: Attitude towards money (H_{2a}: desire for wealth; H_{2b}: motivation) has a mediating role in the effect of Machiavellianism on unethical behavior.

2.3. The Moderator Role of Professional Status

Individuals' perceptions of professional status can regulate the expected effect of Machiavellianism on unethical behavior. Status is the duties and relationships of an individual in a social system that are accepted within the limits established by society (Güney, 2009, p. 21). If individual performs the duties assigned to him/her in a certain behavioral level and relational system (the requirements of the profession), the perception of professional status in society will be positive. An example of the perception of professional status is the statement "I think society respects and values the work I do" (Yılmaz & Tanrıverdi, 2017, p. 628). Sargut (2015, pp. 219-220) also stated that the reach of knowledge of the individual's expertise and competence to society was effective in formation of status perception, and in this respect, the differentiation that emerges in society through status stemmed from the respect and admiration that individuals felt for expertise and competence. Therefore, status involves perspective, evaluation, interpretation, expectation and benefit of others. Status is the individual's perception at the professional level regarding the place, value and contribution of his or her profession in the eyes of society. An individual's perception of professional status can be effective in his/her intentions and behaviors (Lee et al., 2022, p. 114).

The dynamic nature of the relationship between individual and his/her status is a structure that needs to be constantly protected and monitored as it may bring opportunities and threats (Lee et al., 2022, p. 114). At this point, it can be argued that an individual with Machiavellianism (e.g. status desire) may assume a facilitating mechanism in achieving his/her desires by gaining professional status. However, this situation may lead to the deterioration and erosion of the status perceptions of individuals in the eyes of society due to their subsequent actions and transactions involving moral deprivation. In this respect, individuals with high status perceptions (being valuable and scarce) will prioritize protecting and maintaining their characteristics (Lee et al., 2022, p. 114).

Zhang and Wei (2024, p. 873) argued that the relationship between status and unethical behavior can be explained by the Expectancy States Theory and, referring to Berger et al. (1982), they stated that the theory is based on the idea that high-status individuals prioritize the feelings of those who value them and care about their interests when making decisions. Within the scope of the theory, professionals with high status perceptions will adopt a set of behaviors that meet the expectations of others and will avoid any unethical behavior that may harm their status (Zhang & Wei, 2024, p. 873). Therefore, due to

the dynamic nature of status, these individuals will act in a way that meets the expectations of society to preserve the status of profession. In this case, Sharkey (2018, p. 368) states that “after high-status individuals reach a certain size, they may be subjected to social pressures due to higher expectations, which may negatively affect motivation and stress” In Zhang and Wei’s (2024) study, the relationship between status perception and unethical behavior was negative. In the same study, an individual’s status perception negatively affected unethical behavior through moral cognition.

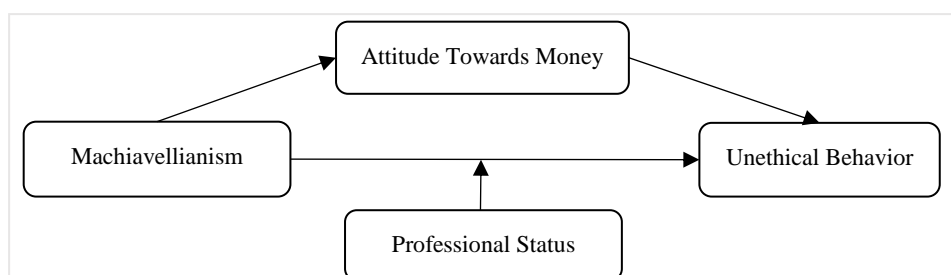
Depending on how status is perceived in society, individuals may rationalise unethical behaviors in their inner world to maintain or increase their perceived status. According to Moral Disengagement Theory (Bandura, 1986), individuals try to avoid experiencing negative feelings and thoughts when performing unethical behaviors by justifying their actions. The theory states that various moral dissociation mechanisms can be employed to justify unethical behavior and maintain the individual’s sense of self. Therefore, it becomes easier for the individual to deviate from norms. Given that Machiavellianism may facilitate unethical behavior, it can be predicted that a perception of professional status may strengthen this effect. Rahman (2020, p. 147) also stated that Machiavellianism can lead to unethical behavior, supported by an individual’s manipulative and aggressive characteristics, which can result in moral disengagement.

A number of moderate studies were carried out on this topic in literature. The direction of the negative relationship between Machiavellianism and organizational citizenship behavior turned positive with the moderating role of organizational culture (Ünver et al., 2021). It was revealed that power distance and collectivist cultural values at the organizational level strengthen the positive effect of Machiavellianism on unethical behavior (Hussain et al., 2021), and the positive effect of Machiavellianism on counterproductive work behavior is reduced by perceived managerial support (Aksöl & Ergun Özler, 2023). Therefore, based on the results of the studies and the reasons explained, the following moderating hypothesis was formed:

H₃: Professional status plays a moderating role in the effect of Machiavellianism on unethical behavior. The expected effect will differ at different levels of perceived professional status.

The model of the research in which the relationships between the independent and mediator/moderator variables and the dependent variable are shown is shown in Figure 1.

Figure 1. Research Model



3. METHOD

3.1. Data Collection, Participants' Characteristics, and Sample Size

To collect the data to be used in the analysis of the research, accounting professionals who are registered with the Chamber of Certified Public Accountants (CPA) in Rize province and who actually perform their duties were selected as the population. The questionnaire questions were applied to all accounting professionals (109) in province using face-to-face survey technique. Two different questionnaires were used in the study at different times. In the first stage, in addition to questions on socio-demographic information, ten questions were asked to determine the factors that lead accounting professionals to behave in an ethically unacceptable manner. In the second stage, twenty-five questions were asked about Machiavellianism, attitude towards money, professional status and unethical behavior variables.

Data were collected from 109 professionals (5 freelance accountant, 102 certified public accountant, and 2 sworn-in certified public accountant). 93 of professional members were male (85.30%), 80 of them had a bachelor's degree (73.40%), and 20 of them had a master's degree (18.30%). It was observed that 69 of professional members received ethics training (63.30%). It was calculated from the declarations of accounting professionals that they had average age of 48.60 years, average experience of 22.66 years, average number of taxpayers of 92.56, and 34 of them had average monthly income of 50,000 TL and above (31.20%) (Table 1).

Table 1. Participants' Socio-Economic Characteristics

Degree	N	%	Gender	N	%
Freelance accountant	5	4.60	Male	93	85.30
Certified public accountant	102	93.60	Female	16	14.70
Sworn-in certified public accountant	2	1.80	Average monthly income	N	%
Graduation status	N	%	<20,000 TL	24	22.00
High school	5	4.60	20,000-30,000 TL	23	21.10
Associate degree	4	3.70	30,000-40,000 TL	19	17.40
Bachelor's degree	80	73.40	40,000-50,000 TL	9	8.30
Master's degree	20	18.30	>50,000 TL	34	31.20
Ethics training	N	%	Average number of taxpayers: 92.56, sd.:59.31		
Yes	69	63.30	Average age: 48.60, sd.:12.40		
No	40	36.70	Average experience: 22.66 sd.:12.40		

A priori power analysis was performed using G*Power 3.1.9.7 (Faul et al., 2007) to determine the minimum sample size required to test hypotheses. The analysis revealed N=92 for the sample size [F test] required to detect a medium effect at $\alpha=0.05$ significance level and 80% power. Therefore, a sample size of N=92 was considered sufficient to test the study hypothesis. The 109-questionnaire data obtained in this study was above the required sample size.

3.2. Measurements and Statistical Analysis

Eight questions in the questionnaire form were used to determine various socio-demographic information of professional members (title, gender, education level, income level, age, length of experience, number of taxpayers, and whether they had received ethics training).

In determining the factors that lead accounting professionals to engage in unethical behavior, Kaya (2021) used a list of 10 factors with the highest average in various studies in the literature. An example of question is as follows: *“The fear of losing taxpayers leads me to unethical behaviors”*.

The “Machiavellian Tendency Scale” developed by Christie and Geis (1970) and used by Valentine and Fleischman (2003) in their study was used to determine Machiavellianism of accounting professionals. The scale consists of 5 items. An example item from the scale is *“the best way to deal with people is to tell them what they want to hear”*. In the study in which the scale was used, Cronbach’s Alpha value of variable was calculated 0.86.

The “Love of Money Scale” developed by Tang and Chen (2008) was used to measure the attitudes of professionals towards money. The scale consists of 9 items and 2 sub-dimensions as “desire for wealth” and “motivation”. A sample item from the scale is *“I want to be rich”*. In the study in which the scale was utilized, Cronbach’s Alpha was calculated 0.80 for desire for wealth dimension and 0.86 for motivation dimension.

To measure the perception of professional status, the “Perception of the Profession Scale” used by Yılmaz and Tanrıverdi (2017) was utilised. The professional status dimension of the scale, which consists of 4 items (perception of the reputation of the profession in the eyes of society), was used. An example item from the scale is *“I think the status of my profession is high”*. In the study in which the scale was used, Cronbach’s Alpha of professional status dimension was calculated 0.72.

The “Unethical Behaviors Scale” developed by Chen and Tang (2006) and Wouters et al. (2014), and later adapted and employed in Pekdemir and Turan’s (2015) study, was used to measure professional members’ perception of unethical behavior. The scale consists of 7 items. An example item from the scale is *“I violate rules and procedures because they do not fit my personal ideas”*. In the study in which the scale was adapted, Cronbach’s Alpha was calculated 0.85. 5-point Likert-type rating was used to determine the degree of participation of accounting professionals to the scale items.

5-point Likert scale was used. In determining the factors that lead to unethical behavior, the scale answers are “1:very ineffective”, “2:ineffective”, “3:indifferent”, “4:effective”, “5:very effective”, while the answers of the other scales are “1:strongly disagree”, “2:disagree”, “3:undecided”, “4:agree”, “5:strongly agree”. The data were analyzed using SPSS and SmartPLS 4 statistical software. Frequency analysis, normality test, confirmatory factor analysis (CFA) and correlation/regression analyses were applied to the data. Process Macro was used in mediation and moderation analyses.

4. RESULTS

4.1. Factors Leading to Unethical Behavior

The factors that lead professionals to engage in unethical behavior are shown in Table 1. Factors with an average score above four were: *fear of losing taxpayers*, *desire to earn more money*, *not adopting the principles and rules of professional ethics*, and *personality traits (character) of professional*. The overall average of all factors was calculated as 3.95.

Table 2. Factors Leading to Unethical Behavior

Variables	M	Sd
1. Lack of professional knowledge and experience	3.76	1.00
2. Fear of losing taxpayers	4.38	0.67
3. Desire to earn more money	4.35	0.68
4. Taxpayers who do not submit the necessary documents on time	3.67	1.05
5. Personality traits (character) of professional	4.05	0.86
6. Inadequate financial supervision and inadequate enforcement of penalties	3.85	1.07
7. Self-deception and justification	3.66	1.00
8. Failure to adopt the principles and rules of professional ethics	4.19	0.72
9. Pressure from taxpayers on this issue	3.67	1.10
10. Constant changes in laws	3.77	1.09
All Factors	3.95	0.47

4.2. Tests for Normality

The kurtosis and skewness values were calculated to determine whether research data showed a normal distribution. According to Tabachnick and Fidell (2013), if the values are between -1.50 and +1.50, it is considered to have passed the normality test.

Table 3. Tests for Normality

Variables	Kurtosis	Skewness
Machiavellianism	-0.202	-0.471
Desire for Wealth	-0.695	-0.506
Motivation	-0.113	-0.253
Professional Status	0.521	-0.677
Unethical Behavior	1.457	1.447

All calculated factor data are seen to be within the relevant reference range (Table 3). Therefore, the collected data were suitable for normal distribution.

4.3. Instrument Validity

CFA was used to test structural validity of scales, and their reliability was tested by calculating Cronbach's Alpha, average variance accounted for (AVE), and composite reliability (CR) values. Kaiser-Meyer-Olkin (KMO) values were also calculated to determine whether the data obtained were sufficient for factor analysis. If calculated value is greater than 0.50, factor analysis can be performed (Field, 2000). As a result of calculations, the factor loadings of the variables were above the minimum

value of 0.50. In addition, the calculated AVE (≥ 0.50) and CR (≥ 0.70) values of the variables met the minimum thresholds. A Cronbach's Alpha value between 0.60 and 0.80 is considered "highly reliable", and a value between 0.80 and 1.00 is considered "very reliable" (Uzunsakal & Yıldız, 2018, p. 20). Construct validity is seen in Table 4. To ensure discriminant validity, the square root of AVE value of the variables should be higher than correlations between the pairs of variables (Fornell & Larcker, 1981, pp. 45-46; Hair et al., 2010, pp. 686-688). The values written in bold in brackets in Table 3 indicate the values obtained for the discriminant validity.

KMO value of 0.694 calculated for Machiavellianism scale (*Bartlett's test, approximate chi-square value:69.902; degrees of freedom:6; significance level:0.000*), 0.838 KMO value calculated for attitude towards money scale (*Bartlett's test, approximate chi-square value:701.883; degrees of freedom:36; level of significance:0.000*), 0.613 KMO value calculated for professional status scale (*Bartlett's test, approximate chi-square value:53.178; degree of freedom:3; significance level:0.000*), and 0.844 KMO value calculated for unethical behaviors scale (*Bartlett's test, approximate chi-square value:617.681; degree of freedom:15; level of significance:0.000*) were above the threshold value, so factor analyses of scales were performed.

As a result of CFA, the factor loadings of Machiavellianism scale were between 0.660 and 0.765, and AVE value was 0.508 and CR value was 0.693 (CR value was accepted because it was close to the threshold value of 0.70). Cronbach's Alpha value of Machiavellianism was 0.683. The factor loading of one statement in the scale was below 0.50 and was not included in the analysis. The four statements of scale explained 51.54% of total variance.

As a result of CFA of attitude towards money scale, the factor loadings of desire for wealth sub-dimension were calculated between 0.889 and 0.946, AVE value was 0.849, and CR value was 0.966. Cronbach's Alpha value of desire for wealth dimension was 0.913. The three statements of the dimension explained 30.38% of the total variance. The factor loadings of motivation sub-dimension were calculated between 0.788 and 0.855, AVE value was 0.674, and CR value was 0.907. Cronbach's Alpha value of motivation dimension was 0.903. The six statements of motivation explained 43.28% of total variance.

As a result of CFA, factor loadings of professional status scale were calculated between 0.555 and 0.946, AVE value was 0.506, and CR value was 0.950. Cronbach's Alpha value of professional status was 0.670. The three items of scale explained 60.48% of total variance.

As a result of CFA, factor loadings of unethical behaviors scale were calculated between 0.698 and 0.922, AVE value was 0.760, and CR value was 0.948. Cronbach's Alpha value of unethical behavior was 0.933. The factor loading of one item in the scale was below 0.50 and therefore was not included in the analysis. Six items of the scale explained 76.05% of total variance. In the analyses, the scales fulfilled the validity and reliability criteria.

Table 4. Construct Validity

Construct	Indicator	Loadings	AVE	CR	α
Machiavellianism (MP)	M01	0.765	0.508	0.693	0.683
	M02	0.721			
	M03	0.700			
	M04	*			
	M05	0.660			
Attitude Towards Money - Desire for Wealth (DW)	DW01	0.889	0.849	0.966	0.913
	DW02	0.946			
	DW03	0.929			
Attitude Towards Money - Motivation (M)	M01	0.813	0.674	0.907	0.903
	M02	0.826			
	M03	0.799			
	M04	0.843			
	M05	0.855			
	M06	0.788			
Professional Status (PS)	PS01	0.555	0.506	0.950	0.670
	PS02	0.708			
	PS03	0.946			
	PS04	*			
Unethical Behavior (UB)	UB01	0.868	0.760	0.948	0.933
	UB02	0.912			
	UB03	0.908			
	UB04	0.922			
	UB05	0.698			
	UB06	0.902			

4.4. Testing the Hypotheses

The correlation analysis results are shown in Table 5 (next page). Both age ($r=-0.305$, $p<0.01$) and experience ($r=-0.315$, $p<0.01$) of professional members had a negative and significant relationship with desire for wealth dimension of attitude towards money. The relationship between Machiavellianism and unethical behaviors ($r=0.197$, $p<0.05$) were positive and significant. The relationship between Machiavellianism and motivation dimension ($r=0.411$, $p<0.01$) was positive and significant. There was a positive and significant relationship between perceptions of motivation towards money and unethical behaviors ($r=0.261$, $p<0.05$). In addition, in “independent sample t test” and “anova test (variance)” differentiation analyses, the relationships between the variables and the socio-demographic characteristics of participants were not statistically significant.

Before hypothesis testing, it is necessary to check whether there is a multi-collinearity problem between independent and mediator/moderator variables. One of the indicators used to determine the multicollinearity problem is the variance magnification factor. Durbin-Watson values were calculated to determine whether the data were auto-correlated. Variance inflation factor value (VIF) less than 10 and Durbin-Watson value between 1.50 and 2.50 (Uslu & Aktaş, 2017, p. 149) prevent the emergence of the mentioned problems. When the values in Table 6-8 were analyzed, it is seen that the VIF values were less than 10 and the Durbin-Watson values were between 1.50 and 2.50. Mediation and moderation tests were performed in Hayes’ (2013) Process macro in SPSS.

Table 5. Mean, Sd, Correlation, and Discriminant Validity

Variables	1	2	3	4	5	6	7
(1) Age	-						
(2) Experience	0.907**	-					
(3) Machiavellianism	-0.052	-0.052	(0.713)				
(4) Desire for Wealth	-0.305**	-0.315**	0.114	(0.921)			
(5) Motivation	-0.009	0.073	0.411**	0.086	(0.821)		
(6) Professional Status	0.030	-0.024	0.266**	-0.028	0.235*	(0.711)	
(7) Unethical Behavior	-0.084	-0.096	0.197*	0.036	0.261**	0.058	(0.872)
Mean	48.60	22.66	3.30	3.77	3.24	3.68	1.82
Sd	12.40	12.40	0.86	1.09	0.93	0.89	0.97

*n=109, *p<0.050, **p<0.010.*

The model in Table 6 was statistically significant ($R^2=0.039$; $F=4.317$; $p=0.040$), and the effect of Machiavellianism on unethical behaviors was positive ($\beta=0.197$; $t=2.078$; $p=0.003$). Therefore, hypothesis H_1 was supported.

Table 6. The Effect of Machiavellianism on Unethical Behavior

Model	β	t	p	95% Confidence Intervals Lower Bound Upper Bound		VIF
Machiavellianism	0.197	2.078	0.003	0.010	0.434	1.251
F (p value)		4.317	(0.040)			
R-Square			0.039			
Adjusted R Square			0.030			
Dependent Variable: Unethical Behavior						
Durbin-Watson=1.841			VIF			
Desire for Wealth			1.024			
Motivation			1.228			

Baron and Kenny's (1986, pp. 1173-1176) process steps were followed in examining mediating role. According to the process steps, including a) the effect of independent variable (Machiavellianism) on mediating variable (attitude towards money), b) the effect of mediating variable (attitude towards money) on dependent variable (unethical behavior), and c) the effect of independent variable (Machiavellianism), and the mediating variable on dependent variable together, there should be a decrease in the effect of independent variable on the dependent variable (unethical behavior) or its effect should disappear completely. In the presence of all these process steps, the mediating role is mentioned.

Regarding desire for wealth (M1) sub-dimension of attitude towards money, the mediation process steps were not statistically significant and sub-hypothesis H_{2a} was not supported.

Table 7. Mediating Role of Motivation

path a (X→M2)	path b (M2→Y)	path c (X→Y Total Effect*)	path c' (X→Y Direct Effect)	(X→Y Indirect Effect)
β (LLCI-ULCI) (0.253-0.631) $p=0.000$	β (LLCI-ULCI) (0.014-0.441) $p=0.037$	β (LLCI-ULCI) (0.008-0.434) $p=0.040$	β (LLCI-ULC) (-0.109-0.351) $p=0.300$	β BootLLCI-BootULCI (0.017-0.194)

*Independent Variable: Machiavellianism (X), Dependent Variable: Unethical Behavior (Y), Mediating Variable: Motivation Dimension (M2). *The values of the total effect (path c) were calculated with Process Model 4.*

In Table 7 (M2), the effect of Machiavellianism on unethical behavior ($\beta=0.222$; $p<0.05$) was positive and statistically significant (path c). The effect of Machiavellianism on motivation dimension ($\beta=0.442$; $p<0.05$) was positive and statistically significant (path a). Moreover, the effect of motivation dimension on unethical behaviors ($\beta=0.228$; $p<0.05$) was positive and statistically significant (path b). The existence of an indirect effect ($X \rightarrow Y$ indirect effect) is decided when the lower and upper limits of the bootstrap confidence interval (0.017-0.194) are in the same direction (this study does not include zero value). Therefore, the mediation effect of motivation dimension was statistically significant. Since path ‘c’ (direct effect) was statistically insignificant, the full mediation role of motivation dimension emerged and sub-hypothesis H_{2b} was supported.

Table 8. Moderator Role of Professional Status

Constant	1.907
Independent Variable: Machiavellianism	-0.229
Moderator Variable: Professional Status	-0.243
Interaction Variable: Machiavellianism x Professional Status	0.130
F	2.688
R	0.267
R Square	0.071
P	0.050
Interaction R Square	
R Square Change	0.012
F	1.431
P	0.234

** $p<0.050$, ** $p<0.010$, Unstandardized beta coefficients are used in calculations. Durbin-Watson=1.085*

The model in Table 8 ($R^2=0.071$; $F=2.688$; $p=0.050$) was statistically significant. In the model, the effect of Machiavellianism on unethical behavior in the moderation of professional status was not significant ($\beta=0.130$; $p>0.05$). Therefore, hypothesis H_3 was not supported.

5. CONCLUSION

Professional members are expected to behave in accordance with ethical principles and social moral rules as well as their moral conscience when carrying out their duties. This study examined whether the effect of Machiavellianism on unethical behavior may be mediated by attitudes towards money, and that this effect may differ at different levels of perceived professional status. Quantitative research methods were used to analyze the data collected from accounting professionals in Rize province.

In the study, the analysis revealed that factors such as “*fear of losing taxpayers*”, “*desire to earn more money*”, “*lack of adoption of the principles and rules of professional ethics*” and “*personality traits (character) of professional*” scored higher on average than others. From these factors, it can be concluded that professional members want to prioritize their own interests. In the study conducted by Kaya (2021), the highest averages were fear of losing taxpayers, desire to earn more

money, personality traits (character) of professional member, and lack of professional knowledge and experience. Therefore, the factor ranking in this study and Kaya's (2021) study is similar. It should not be inferred from this similarity that other factors are less important. The degrees of all factors regarding unethical factors are important. It is because the option that professional members agree with regarding the level of impact of all factors is 'effective' (Table 2). Therefore, it can be stated that professional members exhibit unethical behaviors for themselves as well as for protecting and promoting the interests and benefits of parties other than themselves. In this study, the preference of professional member was in favor of himself/herself.

As a result of the analyses, the effect of Machiavellianism on unethical behavior of accounting professionals was found to be positive. Machiavellianism was found to be a factor that leads to unethical behavior. Machiavellianism, which is based on the idea that achieving one's own interests at all costs is the main goal, will not be concerned about engaging in unethical behavior and will not be bound by a moral value in the choice of method used. This result is in the same direction as the findings of many studies in the literature that "Machiavellianism led to unethical behaviors/unethical pro-organizational behavior" (Gürlek, 2021; Harrison et al., 2018; Hussain et al., 2021; Jones & Kavanagh, 1996; Pekdemir & Turan, 2015; Rahman, 2020). Therefore, it has been observed that there is consistency with the findings of previous studies. In addition, it can be said that the result supports the Theory of Planned Behavior (Ajzen, 1991). Machiavellianism, which affects behavior, can be the antecedent of an individual's intention and thus lead to unethical behavior. Additionally, due to the influence of Machiavellianism on the individual's tendency towards unethical behaviour, the results can also be explained in terms of Social Learning Theory (Akers, 1998).

As a result of the mediation analysis, it was revealed that motivation dimension had a full mediating role in the expected effect (the effect of Machiavellianism on unethical behavior). The effect of Machiavellianism on unethical behavior disappeared in the mediation of motivation dimension, and motivation dimension had a stronger positive effect on unethical behavior. In other words, motivation dimension played a more dominant role on unethical behavior than Machiavellianism. Attitude towards money - motivation - proved to be an important factor with the emergence of unethical behavior in this study. Therefore, it can be said that the determinant of attitude towards money (motivation dimension) is stronger on the basis of unethical behavior. The factors that emerged in the answers to the questions posed to accounting professionals (see Table 2) support this conclusion. In Pekdemir and Turan's (2015) study, it was found that Machiavellianism partially mediated the positive effect of love of money on unethical behaviors. In Tang and Chen's (2008) study, it was revealed that love of money positively affected unethical behaviors through Machiavellianism. This study predicted that personality traits might reveal behavior through the attitude channel. Rahman (2020, p. 147) stated that there may not be a relationship between Machiavellianism and love of money. This study found no statistical relationship between Machiavellianism and the sub-dimension of attitude towards money- desire for wealth (an

example item from the scale, “I want to be rich”, for example). Therefore, the effect of Machiavellianism on unethical behavior may occur via other mediating factors.

The study did not reveal the expected result regarding the moderating role of professional status. However, the results of actions and transactions of accounting professionals are perceived and evaluated by society. Since accounting professionals perform their work in a certain behavioral level and relational system, not behaving differently from the expectations of society and being in the field of accepted and approved practices will increase their professional status. The advantages of individuals with high perceptions of professional status will also increase. In this respect, it was expected that the tendency of individuals with Machiavellianism towards unethical behavior would differ at different levels of professional status perceptions. However, the expected result was statistically not realized. It should not be concluded from this result that professional status does not have a moderating role. It should be noted that the results may be quite different with different sample sizes and if different scales are used. Indeed, there are studies in literature on which formative variables can manage the negative consequences of Machiavellianism. Ünver et al. (2021) found that the direction of the negative relationship between Machiavellianism and organizational citizenship behavior turned positive with the moderating role of organizational culture. Aksöl and Ergun Özler (2023) revealed that the positive effect of Machiavellianism on counterproductive work behaviors decreased with the role of perceived managerial support.

Whether or not unethical behaviors decrease at different levels of professional status perception may also depend on how Machiavellian individuals evaluate their own professional status. If Machiavellian professionals believe that they occupy a respectable position in society, they may act in accordance with societal norms to protect this status. Conversely, Machiavellian professionals may engage in unethical behaviors, using moral disengagement mechanisms to protect their high status. This study found a positive relationship between attitudes towards money, professional status, and unethical behaviors among professional members (see Table 5). This positive relationship may suggest that Machiavellian professionals exhibit unethical behaviors to protect their professional status. It may also suggest that they exhibit unethical behaviors to take advantage of their professional status.

The study has made various contributions to literature. The factors that accounting professionals lead to engage in unethical behavior were determined by interviewing them personally. Based on the factors determined from their perspective and the results of the studies in literature, a multiple perspective was used in determining the purpose of the study. However, the conclusion that Machiavellianism led to unethical behavior has enriched the studies in literature. It has been found that the determinant of unethical behavior of accounting professionals is their attitude towards money. Therefore, Machiavellianism and attitude towards money, which are considered as the controlling elements of the Theory of Planned Behavior, explained the emergence of unethical behavior. The results supported the theory. In addition, although the hypothesis that the effect of Machiavellianism on

unethical behavior can be shaped in the presence of professional status is not supported, it will provide a perspective for new studies.

The results of the study may have various contributions to practice. Unethical behaviors and similar work behaviors are likely to occur in organizations. The emergence of such behaviors may be caused by individuals as well as by practices in organizations. Although unethical behaviors may create advantages for the individuals and organizations in the short term, perception of the emergence of such behaviors by society that uses goods and services is negative. Today, consumers who are highly aware of ethical and moral practices are likely to have a high attitude towards organizations. Therefore, unethical behaviors will be a major obstacle in the sustainability of existence of organizations. One of the ways to reduce negative consequences is to end unethical behaviors. Machiavellianism in organizations can be reduced by various methods. Training programs can be organized, a culture of open and transparent feedback can be created, and a proper reward system can be established. In addition, the determination of accountants' taxpayers and the balancing of the number of taxpayers can be planned by a centralized system in which the state itself is involved, and the attempts of accounting professionals to engage in unethical practices can be reduced with external guidance.

The fact that the study was conducted only on a sample of accounting professionals in Rize is an important limitation. The self-evaluation of professionals while answering questions in the scales may reveal the existence of social desirability. The data was obtained only through a survey and within a certain period. It would be correct to evaluate and interpret the results obtained within the framework of these limitations. Considering that competition in the business world has increased and will increase, there will be organizational environments that will facilitate the emergence of individuals' Machiavellian tendencies. In this respect, organizational work and policy designs that will make it difficult for the emergence of the said tendency can be investigated.

Ethics committee approval for the study was obtained from the Recep Tayyip Erdoğan University Ethics Committee on May 29, 2024, with document number 2024/219.

The authors declare that the study was conducted in accordance with research and publication ethics.

The authors confirm that no part of the study was generated, either wholly or in part, using Artificial Intelligence (AI) tools.

The authors declare that there are no financial conflicts of interest involving any institution, organization, or individual associated with this article. Additionally, there are no conflicts of interest among the authors.

The authors declare that they contributed equally to all processes of the research.

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