

## عنوان مقاله:

Machiavellianism, Anti-Societalism, and Pressures on Auditors: Professional and Ethical Judgment Test

## محل انتشار:

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## خلاصه مقاله:

Auditors' professional and ethical judgment has been criticized in recent years. Literature suggests that professionalism and ethics of auditors is decreasing due to the current audit market and the predominance of commercial goals; In this regard, the main purpose of this study is to investigate the effect of Machiavellianism, anti-socialism and pressures on auditors on their professional and ethical judgment. In order to achieve the mentioned goal, the statistical population of the study is auditing institutes, members of the Iranian Association of Certified Public Accountants and the sample of the study was randomly selected and included 81 auditors of these institutes in 2019 & 2020. The research method is survey and the tool is questionnaire. The validity of the questionnaires was confirmed by the opinions of faculty professors and related academic resources. For reliability of questionnaires, Cronbach's alpha coefficient was used and the results of these coefficients showed appropriate reliability and internal consistency of the questions. The analysis of the research data and the relationships between the variables were also performed with Smart PLS version 3 software. The results indicate that there is no significant relationship between Machiavellianism and anti-socialism with auditors' professional and ethical judgment. In other words, variables of Machiavellianism and anti-socialism do not have a significant effect on auditors' judgment. On the other hand, the results showed that there is a significant relationship between pressures on auditors and their professional and ethical judgment.

## کلمات کلیدی:

Professional and ethical judgment, machiavellianism, Anti-Socialism, Pressures on auditors

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