

## Ethical and Personality Factors and Accounting Professional Judgement

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**Abstract :** Accounting ethical awareness has been widely promoted in recent years both in academia and in practice. However, the effectiveness of ethical awareness on accountants' judgment and choice of action is still debatable. This study investigates whether Machiavellianism and gender, as significant personality factors, influence the effect of ethical awareness on accountants' decision-making. Using an experiment, the results of ANOVA tests show that although introducing ethical awareness positively influences the accountants' judgment and choice of action, such an effect is significantly moderated by the accountants' Machiavellianism score and gender. Specifically, the test results show that the effect of introducing ethical awareness was higher on males with low Machiavellian score. The results also show that when the Machiavellian scores were high, the effect of ethical awareness was lower for both males and females. Applications of the results are discussed for accounting professionals as well as accounting ethics educators and researchers.

**Keywords :** ethical awareness, accounting decision making, Machiavellianism, ANOVA, ethics, accounting education

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