

THE RELATIONSHIP BETWEEN MACHIAVELLIANISM AND WORK EXPERIENCE IN PUBLIC ACCOUNTANTS: AN EMPIRICAL STUDY

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Abstract: This paper reports the results of an empirical study conducted to investigate the relationship between Machiavellianism and work experience in public accountants. Practising auditors from auditing firms in the Montreal area responded to a survey incorporating the Christie and Geis (1970) Mach IV scale for determining individuals' orientation with respect to Machiavellianism. Respondents provided their length of audit experience as well as position within the firm. Results indicate a significant difference among accountants holding different positions within the firm (i.e., partners, managers and seniors) in terms of Machiavellian orientation. In addition, audit seniors were found to have the highest Mach scores and partners the lowest, with managers evidencing intermediate scores. These results are consistent with prior research that suggests that an individual's level of cognitive moral development changes with time and experience.

Key Words: *Machiavellianism, Audit Experience, Cognitive Moral Development.*

Data Availability: *Data will be made available by the corresponding author upon request.*