

The Effect of Ethics-Oriented Leadership and Political Skills of Digital Organizational Developments on Accounting Students' Perceptions

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Abstract

Purpose: The purpose of this study was to investigate the effect of ethics-oriented leadership and political skills of digital organizational developments on accounting students' perceptions.

Method: The study population consisted of accounting students in Shiraz. The statistical population of this study includes all accounting students in Shiraz, whose number is 850 people. The number of samples was 265 based on the Morgan table. 400 questionnaires were distributed electronically and randomly and 265 questionnaires were selected. After data collection, structural equations were analyzed using SPSS and SMART PLS software.

Findings: Based on the results, ethical leadership has a positive and significant relationship with accounting students' perception of leadership effectiveness. Political skills have a negative and significant relationship with accounting students' perception of leadership effectiveness. Machiavellianism mediates the role of leadership in the relationship between ethical leadership and

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accounting students' perceptions of leadership effectiveness. Machiavellianism has an increasing mediating role in political skills and accounting students' perceptions of leadership effectiveness.

Conclusion: What this article drives at is to clarify the discussion about the impact of digital transformation in the accounting sector and the importance of accounting ethics in the digital age. Nevertheless, the results can be interesting for researchers, policymakers, teachers, professional institutions, and accounting professionals.

Keywords: Ethical Leadership, Political Skills, Accounting Students, Leadership Effectiveness, Machiavellianism, Digital Organizational Transformations.



Introduction

It is widely accepted that accountants need more than just professional competence because their actions contribute to the ethics and ethical culture of organizations (Gonçalves et al, 2022). This is increasingly true in recent times, as accountants are confronted with new digital technologies that may affect the ethical considerations required (Ariail et al., 2021). The accounting profession is one of the most disciplined professions in the world and due to the type and nature of the services it provides, it must have a special reputation and trust (Guerrero et al, 2018). The continuation of this credibility and trust and its strengthening depends on the intellectual and practical commitment of the members of the profession to its behavioral and moral standards (Cohen, 2017). A contemporary accountant must be aware of these issues to be able to deal with new digital scenarios (Al-Htaybat et al., 2018). These include cybersecurity, platform-based business models, big data and analytics, digital currencies, distributed general office, and artificial intelligence (AI). Ethical behavior helps build trust. If they believe that the accountant is always ethical, stakeholders are more likely to continue trusting the accountant (Kruskopf et al, 2020).

Relying on domestic and foreign research, the weakness of professional university education in accounting and the need for training and educational needs to increase the ethical sensitivities and ethical behavior of accountants are addressed (Khaki and Mojibi, 1400). Based on the opinions of experts and the findings of researchers, it is concluded that although the great scandals known as accounting scandals have significantly destroyed the public interest and eroded public trust, this issue is not only due to unethical behavior of accountants but also to moral degeneration in other professions. Organizations have been the main reason and motivation for this, and incidentally, the internal audit heroes who discovered and reported some of these frauds in 2002 and won the Disclosure of the Year award are also introduced (Arial et al., 2021).

The environment of the accounting organization is one of the effective factors in the behavior and attitude of accountants in the workplace. Past studies show that leaders and managers play a vital role in providing an ethical framework for members of the organization. Leaders based on ethical values have significant effects on their employees' sense of energy and empowerment and creativity (Garrett et al., 2019).

Ethics that are likely to be compromised by digital developments require professional competence and care (Damerji et al., 2021). Ethical challenges are likely to arise because the digital age can create new problems that have not been foreseen (Tsai et al, 2020). An accountant must have a deep understanding of the situation and context before he or she can take action. Lack of knowledge and expertise creates the risk of compromising professional competence and care (Richins et al, 2017).

Digital leadership is the strategic use of an organization's digital resources to achieve business goals. Digital leaders are leaders who define and frame the issues of the digital age well, provide solutions based on transformational technologies, and align their organization to move towards digitization (Smith et al., 2019). . Organizational leadership can be defined as the art of influencing people, so that they voluntarily and willingly perform predetermined activities to attain certain goals (Yüksel, 2020). In simpler terms, leadership means influencing others and getting them on track. Today's organizations on the road to digitalization need leaders who live up to the challenges of the road and build their organization digitally. They need digital leaders (Fiolleau et al., 2017).

Another characteristic of a good leader in the organization is mastery of political skills. Political attitude towards organizations believes that individuals must have political inclination as well as political skills not only to succeed but also to stay and survive in the organization. In fact, political skill is a unique type of social skill that can be changed over time through education, experience and supervision. For three decades, political behavior has been an important area of research in the organization. Political behavior is the voluntary influence of individuals in a situation of conflict to increase or protect their interests in order to acquire, develop, and use other power and resources to achieve the desired outcomes in a situation where there is uncertainty about choices (Sun et al., 2014).

In recent decades, researchers' scientific interest in behavioral research, especially in the audit workplace, has increased (Asmerom et al., 2021). One of the controversial issues in personality psychology is finding appropriate structures and frameworks based on prominent and important human traits (Kurniawan et al., 2021). Topics that address ethics in the auditing profession can be studied both in terms of accounting and auditing as well as in the field of psychology and

management (Ahinful et al., 2017). The complex relationship of ethical characteristics with important and effective variables in the accounting and auditing profession leads researchers to these studies. One of the basic hypotheses of organizational behavior is recognizing the individual and communication characteristics of individuals to achieve greater productivity and to attain organizational goals (Chen, 2018).

Dark personality traits (dark triangle) have been used as a focal point in recent research (Hauser et al., 2020). Dark personality correction was suggested by Palhas and William (2003) to refer to three socially undesirable traits: opportunism, narcissism, and anti-socialism. Accordingly, the scientific interest in the study of dark personality traits has increased, especially in the audit work environment. Different moral and behavioral characteristics as constituent elements of human personality can be important to the accounting profession, especially auditing (Wallace, 2015). Many associate this issue with financial scandals in large corporations, due to the idea of organizational appropriation and ethical failures. Failure to follow professional ethics and behavior can weaken work ethic and consequently weaken the accounting profession (Dickel et al., 2018).

The present study deals with accounting students' perceptions of leaders' ethics and political skills in the workplace. Independently, understanding both of these leadership characteristics has had a positive impact on organizations. It is difficult to make ethical judgments about the use of digital technology without understanding what it is, and the opportunities and challenges that come with it. For ethical behavior and confidence building, professional accountants need to obtain new information relatively quickly and make judgments about it, often in situations, they may not have foreseen. In addition to being directly related to the moral situations that are personally experienced, one can also be indirectly associated with moral situations by being an observer. In these circumstances, the moral responsibility of the accountant is not reduced in any way. The close connection between these two characteristics of leadership can reinforce the need to strengthen students' moral education so that they are more prepared for a proper interpretation of ethics. They should get to know their leaders better and, consequently, the ethical climate of their organization. These communication skills must also exist after the transformation of the environment into a digital one. But this

change sometimes challenges older leaders in using communication tools in the digital world, such as using Twitter or using an online work environment to do teamwork or making a short video to explain goals to shareholders. Out of the present team, we should not oust current leaders and think of new leaders for the digital age. Of course, this era requires a different way of thinking and acting than the previous era, which requires leaders to develop ethical orientation and political skills appropriate to the digital age in addition to their current capabilities, and even slightly to modify previous capabilities, so that they would suit the environment better. Trying to be new as mentioned above, this study seeks to answer the following question: What is the impact of ethical leadership and political skills of the digital age on the understanding of accounting students?

Method

The purpose of this research is analyzing the perceptions of accounting students working on ethical leadership and political skills in the digital age, so in terms of purpose it is applied research; Because this research is based on data obtained from a certain statistical population (accounting students) and the results obtained from it can help the managers' decision-making of accounting companies and university professors, and that is why it is an applied research. To collect data, a questionnaire formulated based on the article by Arial et al. (2021) and Genoa et al. 2021) is used. The statistical population of this study includes all accounting students in Shiraz, whose number is 850 people. The number of samples was 265 based on Morgan table. 400 questionnaires were distributed electronically and randomly and 265 questionnaires were selected.

This questionnaire includes 24 items of dimensions of moral leadership and political skills, Machiavellianism, and accounting students' understanding. Data analysis was also performed using EXCEL software, smart pls.

Table 1: Questionnaire specifications

Components	Variable type	Items
Ethical Leadership	Independent	1-10
Political skills	Independent	11-16
Machiavellianism	Mediator	17-20
Understanding accounting students	Dependent	21-24

Findings

First, the demographic characteristics are examined. 205 of the sample, ie 77% of respondents are female and 60 are male (23%) .48 respondents are under 25 years old. 82 respondents are 26 to 30 years old and account for 31% of the sample size. 100 respondents are 31 to 35 years old and 35 are over 36 years old. The number of undergraduate students is 50 and the number of people with a bachelor's degree is 93. Also, 122 people had a master's degree.

Table 2: Demographic characteristics

Demographic characteristics	Grouping	Abundance	percentage
Gender	Man	60	23
	Female	205	77
Age	Under 25 years	48	18
	26 to 30 years	82	31
	31 to 35 years	100	38
	36 and above	35	13
Education	education	Abundance	percentage
	Undergraduate student	50	19
	Bachelor	93	35
	MA	122	46
	P.H.D	0	0
Total		265	100.00

The statistical description of research variables

To describe the main variables of the research, indicators such as mean, standard deviation, and other items have been used. These indicators are presented in the table below.

Table 3: Descriptive statistics of research variables

Variable	Average	Standard deviation	Skewness	kurtosis
Ethical Leadership	4.24	0.740	-1.440	1.725
Political skills	4.17	0.753	-1.155	1.611
Machiavellianism	3.11	0.510	-0.711	1.232
Understanding accounting students	3.99	0.642	0.840	1.751

In order to evaluate the status of research variables, descriptive statistics including mean, standard deviation, variance, skewness and

kurtosis have been used. According to the mean values obtained, it is clear that the (high) option was more among the answers. The highest average is related to the variable of moral leadership (4.24). The standard deviation of the moral leadership variable is 0.740. Political skills have an average of 4.17. The standard deviation of political skills was 0.753.

Table: Multiple alignment test (VIF)

Variable	VIF
Ethical Leadership	1.325
Political skills	1.766
Machiavellianism	1.273
Understanding accounting students	1.397

The VIF value of the research components is less than 3. Therefore, the components of research are not linear.

Partial least squares technique and testing of research hypotheses

In the present study, structural equation modeling methods, ie the Partial least squares method (PLS) have been used to test the measurement pattern and research hypotheses.

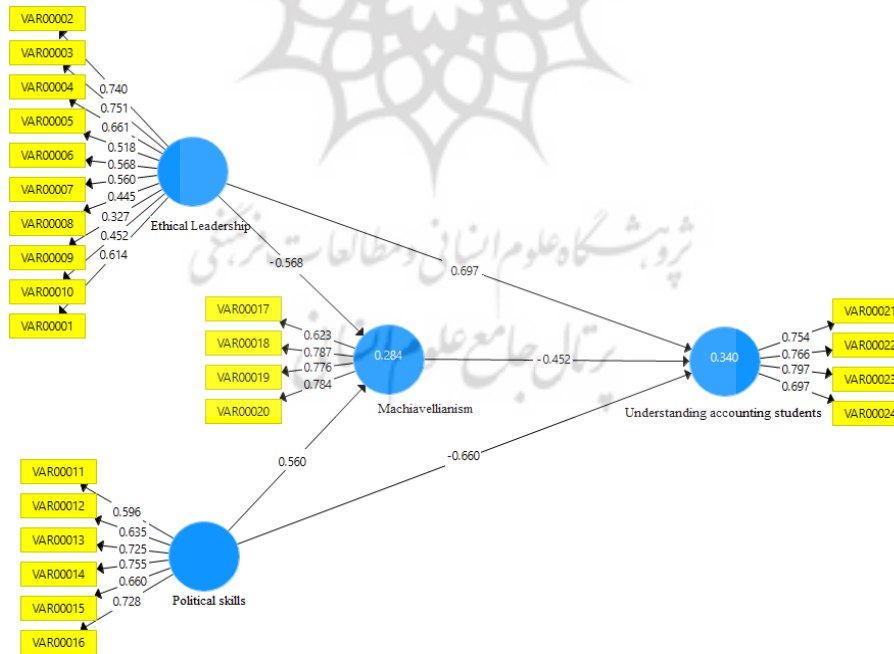


Figure 1: Factor load of research model (external model)

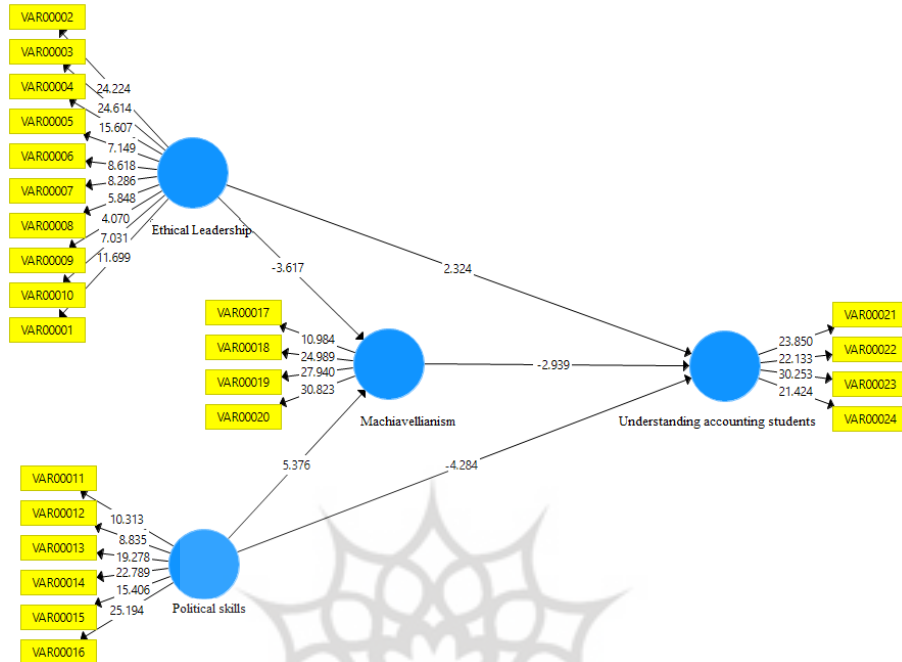


Figure 2: T- Bootstrapping statistics of research model (external research model)

Table: External model of partial least squares (measurement model)

p-value	Factor load	A symbol	Items
0.000	0.614	VAR00001	Ethical leadership considers the best interests of employees.
0.000	0.740	VAR00002	Ethical leadership makes fair and balanced decisions.
0.000	0.751	VAR00003	Ethical leadership defines success not only in terms of results, but also in terms of how they are achieved
0.000	0.661	VAR00004	Ethical leadership asks and consults when making decisions.
0.000	0.518	VAR00005	Ethical leadership is reliable.
0.000	0.568	VAR00006	Ethical leadership discusses business ethics or values with employees
0.000	0.560	VAR00007	Ethical leadership punishes employees who violate ethical standards
0.000	0.445	VAR00008	Ethical leadership provides an example of how to do things ethically.

p-value	Factor load	A symbol	Items
0.000	0.327	VAR00009	Ethical leadership conducts its personal life in an ethical manner.
0.000	0.452	VAR00010	Ethical leadership listens to what employees have to say, and
0.000	0.596	VAR00011	Imagines one's political skill or oneself in the position of others
0.000	0.635	VAR00012	Political skills make most people feel comfortable and relaxed
0.000	0.725	VAR00013	Political skills work well with most people
0.000	0.755	VAR00014	Understands people's political skills well.
0.000	0.660	VAR00015	Political skills are good at forcing others to respond positively
0.000	0.728	VAR00016	Political skill seeks to find common ground with others
0.000	0.623	VAR00017	I will never tell anyone the real reason for my actions, unless it is very necessary.
0.000	0.728	VAR00018	The best way to govern people is to say what they like to hear.
0.000	0.726	VAR00019	I am sure that all people have bad intentions and show themselves if they find an opportunity.
0.000	0.784	VAR00020	Comprehensive talk does not work, people should be pressured.
0.000	0.754	VAR00021	Spending time in the organization is not acceptable to me
0.000	0.766	VAR00022	I do not accept political skills for personal gain
0.000	0.797	VAR00023	I recognize the pretense of ethical behavior in leadership
0.000	0.697	VAR00024	It is important for me to achieve the goal in the right way and without political behavior in the organization.

Examining the external model

To evaluate the validity and reliability of the structures of the measurement models in the structural equations of partial least squares, Cronbach's alpha, Composite Reliability(CR), Convergent Validity (AVE), and divergent validity (Fornell-Larcker) are calculated and presented. The following relationships are established:

CR>0.7

CR>AVE

AVE>0.5

Table 4: Convergent validity and reliability of research variables

Variable	Cronbach's alpha	AVE	CR	Rho
Ethical Leadership	0.790	0.566	0.852	0.814
Political skills	0.737	0.601	0.782	0.785
Machiavellianism	0.844	0.627	0.764	0.751
Understanding accounting students	0.825	0.633	0.758	0.769

According to the results in the table above, Cronbach's alpha of all variables is greater than 0.7, so it is confirmed in terms of the reliability of all variables. The mean value of the extracted variance (AVE) is always greater than 0.5 so convergent validity is also confirmed. The value of composite reliability (CR) is also greater than AVE and 0.7, and each of the model structures has good validity and reliability. The homogeneity coefficient (Rho) is also higher than 0.7.

- Fornell-Larcker methods

The main characteristic of this matrix is that the original diameter is one. Then we replace the values on the original diameter of the matrix with the second root of the values of variance described in AVE, and finally. Table 5 is presented.

	Ethical Leadership	Political skills	Machiavellianism	Understanding accounting students
Ethical Leadership	0.891			
Political skills	0.853	0.890		
Machiavellianism	0.825	0.883	0.894	
Understanding accounting students	0.792	0.800	0.816	0.886

As shown in Table 5, the values on the main diameter of the matrix are larger than all the values in the corresponding column, indicating that our model has good divergent validity.

Table 6: Results of HTMT method to evaluate divergent validity

	Ethical Leadership	Political skills	Machiavellianism	Understanding accounting students
Ethical Leadership				
Political skills	0.817			
Machiavellianism	0.499	0.803		
Understanding accounting students	0.537	0.589	0.627	

According to Table 6, the value of the obtained numbers is less than 0.9, so the HTMT divergence validity is acceptable.

Criteria for determining the coefficient R²

Chin (1998) defines the three values of 0.19, 0.33, and 0.67 as a weak, medium, and strong of the model.

$$R^2 = \frac{0.284 + 0.340}{2} = 0.312$$

The value of the performance coefficient of the dependent components shows that 31% of the changes in the model variables are explained by the sum of the effects of the independent and dependent variables, which is strongly acceptable.

Impact size criterion F2

The F2 index for an independent variable shows the amount of change in the dependent variable estimate when the effect of that variable is removed. According to Cohen, the value of this index is 0.02 (weak), 0.15 (medium), and 0.35 (strong), respectively.

Criterion Q²

The blind folding technique is used to calculate the value of Q² in PLS software.

Table 7: Impact size criterion (Cohen index)

	Q^2	F			
Ethical Leadership	0.728	Ethical Leadership	Political skills	Machiavellianism	Understanding accounting students
Political skills	0.504			0.774	0.638
Machiavellianism	0.773			0.539	0.865
Understanding accounting students	0.629				0.502

As shown in Table 7, the value obtained from the Q^2 criterion, which indicates the predictive power of the model for endogenous structures, indicates that the predictive power of the research structures is strongly estimated. The test of research hypotheses based on the relationships of each of the variables is presented separately below.

Table 8: Investigating the relationship between direct hypotheses

Hypothesis	Path coefficient	Statistics T	Significance level	Condition
Ethical leadership with the understanding of accounting students	0.697	2,324	0.000	Confirmation
Political skills with the understanding of accounting students	-0.660	-4.284	0.000	Confirmation

In the present study, the Sobel method has been used to analyze mediating variables.

In this section, the Sobol test is used to determine the mediating role of Machiavellianism in the relationship between ethical leadership and accounting students' understanding of leadership effectiveness.

The following numbers are derived from Figure 1:

$$s_b : 0.06 \quad s_a : 0.04 \quad b: -0.452 \quad a: -0.568$$

$$z - value = \frac{-0.568 \times -0.452}{\sqrt{(0.452^2 \times 0.04^2) + (0.568^2 \times 0.06^2) + (0.04^2 \times 0.06^2)}}$$

$$Z\text{-value} = \frac{0.256}{0.0386} = 6.641$$

According to the obtained number, it can be said that the Machiavellian variable plays the role of a complete mediator between the variables of ethical leadership and accounting students' perception of leadership effectiveness.

To determine the intensity of the effect of the mediator variable, the *vaf* index is used. The value of this index is between 0 and 1, and the closer it is to 1, the stronger is the role that the mediator variable plays between the independent and dependent variables. This index is calculated based on the following formula.

$$VAF = \frac{a \times b}{(a+b)+c}$$

In this formula:

- a: The path coefficient between the independent variable and the mediator
- b: The path coefficient between the mediator and the dependent variable
- c: The path coefficient between the independent and dependent variables

$$VAF = \frac{-0.568 \times -0.452}{(-0.568 + -0.452) + 0.697} = \frac{0.256}{-0.323} = -0.79 \cong -79\%$$

The mediating intensity of the Machiavellian mediating variable between ethical leadership and accounting students' perception of leadership effectiveness is 79%.

Table 9: Test of the first mediator hypothesis

Hypothesis	Statistics Z	Vaf rate	The result of the hypothesis	Role
Machiavelli mediates the relationship between ethical leadership and accounting students' understanding of leadership effectiveness	6.641	-0.79	Confirmation	Reduction

The Sobol's test was used to determine the mediating role of Machiavellianism in relation to political skills and accounting students' understanding of leadership effectiveness. The following numbers are derived from Figure 1:

$$s_b : 0.06 \quad s_a : 0.03 \quad b: -0.452 \quad a: 0.560$$

$$Z\text{-value} = \frac{-0.253}{0.024} = -10.243$$

According to the obtained number, it can be said that Machiavellian variable plays the role of a complete mediator between the variables of political skills and accounting students' perception of leadership effectiveness. The vaf index is also used to determine the intensity of the effect of the mediating variable

$$VAF = \frac{-0.253}{-0.552} = 0.458 \cong 46\%$$

The mediating intensity of the Machiavellian mediating variable between political skills and accounting students' perceptions of leadership effectiveness is -79%.

Table 10: Test of the second mediator hypothesis

Hypothesis	Statistics Z	Vaf rate	The result of the hypothesis	Role
Machiavelli mediates political skills with accounting students' perceptions of leadership effectiveness	-10.243	0.46	Confirmation	Reduction

Discussion and conclusion

This intellectual leadership report addresses the ethics of new technology. The seismic advances that are currently taking place in artificial intelligence and algorithms are both exciting and morally disturbing. What will happen once machines gain the ability to think and decide for us? Where does it stop and who is responsible? And what can the accounting industry bring to these most complex ethical dilemmas? The accountant must examine the governance and reliability required for digital technology based on the instructions of digital leaders so that all stakeholders can be assured of its proper use (Fischer et al, 2020).

Based on the results, ethics-oriented leadership has a positive and significant relationship with accounting students' perception of leadership effectiveness. Considering the pivotal and fundamental role of leaders in advancing the goals of the organization and its continuation, the need for coordination and cooperation and direct interaction of all organizations' leaders inevitably arises as the results of studies conducted by Ariail et al. (2021) show. The circuit is related to accounting students' perceptions of leadership effectiveness. Political skills have a negative and significant relationship with accounting students' perception of leadership effectiveness. The political skills of the leader may determine the style and behavior of the leader. Machiavelli mediates the role of leadership in the relationship between ethical leadership and accounting students' perceptions of leadership effectiveness. Machiavelli has an increasing mediating role in political skills and accounting students' perceptions of leadership effectiveness.

This hurts people in the real world and also reduces trust and confidence in businesses (Severini et al, 2020). So if we want to protect people, protect our professional reputation, and maximize the potential benefits of technology, tackling these issues will be of paramount importance.

This research identifies the benefits of ethical-oriented leadership and digital skills adapted to the digital age to better educate accounting students. The increasing development of digital technologies has had an incomparable impact on many dimensions of modern civilization (Chaplin, 2016). Digital Transformation (DT) redefined industrial structures and re-invented business models. Hence, in the face of Industry 4.0, financial and accounting services

are subjected to new threats, challenges, and opportunities. What this article drives at is to clarify the discussion about the impact of digital transformation in the accounting sector and the importance of accounting ethics in the digital age. Nevertheless, the results can be interesting for researchers, policymakers, teachers, professional institutions, and accounting professionals. Even so, the study has important limitations. Assessing the impact of digital developments on the ethical leadership of accounting is very complex. This is mediated by a myriad of uncontrollable variables. In addition to the inherent limitations of qualitative research, the main limitation of the research is the sample dimension.



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