



## The role of organizational paranoia in the formation of the Machiavellian personality of accountants with emphasis on Gardner's theory of multiple intelligences

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### ABSTRACT

The accounting profession is one of the most disciplined professions in the world and because of the type of the services it provides, it should be reliable. Its reliability depends on practical and intellectual adherence to the ethical and behavioral norms of the profession. In this regard, the purpose of this study is to explain the role of organizational paranoia in shaping the Machiavellian character of accountants with emphasis on Gardner's theory of multiple intelligences with fuzzy Delphi technique. The study is a phenomenological study. The present study was conducted in 2022 and among the employees of the Tax Affairs Organization. The sampling method is snowball. Unstructured interviews were used to collect data; twenty participants shared their experiences with the researchers. The seven-step Kizilirmaci method was used to analyze data. The results of the analysis included the interviews with participants in the organizational paranoia with three components and ten sub-components, the Machiavellianism of accountants with six components and fifteen sub-components and Gardner's multiple intelligences with three components and fifteen sub-components. The results of this study can be useful for determining the rules and standards of the accounting profession and also create more confidence for the accounting profession and strengthen the personality of accountants.

**Keywords:** Phenomenology, Organizational Paranoia, Machiavellianism, Multiple Intelligences, Accounting.

## 1. Introduction

Organizational paranoia embodies overt and covert behaviors that have important organizational consequences. Organizational paranoia behavioral components are also related to other organizational concepts (Berg et al, 2016). Finding organizational behavioral components and the relationship between them and other organizational concepts can be very useful to reduce it in organizations. Organizational paranoia will develop negative attitudes toward the job (Aslam et al, 2015). Organizational paranoid leads to negative behaviors in employees (Makwana, 2023). Yunsoo (2019) It states that organizational paranoid is suspicion and dishonesty in the organization, which leads to low performance of employees in the organization. as well Arkel et al. (2018) in a study showed that organizational paranoia would result in emotional degeneration, reduced commitment and motivation of employees, and lack of regulations in the organization. There are many paranoia people in society and they suspiciously question any behavioral phenomenon (Thakur & Mangla, 2019). Paranoia disorder would affect all character aspects of a person regarding life and job so that it would result in various types of pessimism, such as social pessimism, occupational pessimism and organizational pessimism (Peter & Chima, 2018). An organization can influence the behavior and attitude of its employees (James et al, 2022). Decreased personal development of employees in the organization occurs when they begin to have negative thoughts about themselves and others. If they are not appreciated for their good tasks, they will have signs of stress, anxiety and distress (Areekul et al, 2015). According to Brewer and Abell research (2015), one of the negative impacts of organizational paranoia is that it would result in shaping immoral character. One of the immoral characters of people is Machiavellianism (Park et al, 2020).

Machiavellianism means using immoral methods to achieve a goal (Van et al, 2005). This concept is adapted from the theory of Niccolo Machiavelli (1469-1527), a 15th century Italian philosopher (Shafer & Wang, 2011). Researchers that study business ethics also argue that Machiavellianism means having a cunning, not intimate, opportunistic personality, as well as having the least concern for customary, moral and spiritual norms and a tendency to engage in immoral and deceptive tasks (Maria & Shazia, 2020). Barelds and et al (2018) They believe that one of the

characteristics of Machiavellians is lack of sincerity and honesty in people's communication. Also the results of the study Plouffe et al (2018) It tells about Machiavellians' belief in dishonesty in people and their mistrust in relationships with others. Persson (2019) In a research, he states that Machiavellian people can easily read people's minds and understand social situations well, and in this way exploit them based on their inner motivations. Ekizler & Bolelli (2020) They also believe that Machiavelli's people have a high ability in theory of mind skills.

According to a study by Park et al. (2020) in the United States, people with more severe Machiavellian disorder have a higher IQ. Intelligence is one of the most obvious influential characteristics in individual differences. There are many definitions of the concept of intelligence; there is a relative consensus on the following definition: Intelligence, talent, or the ability to adapt to new situations (Freeman et al, 2014). For many years, psychologists considered the most important talent to be IQ, and employment was based on IQ. According to this principle, people live as they were born, and there is nothing to do to improve their intelligence (Alaba, 2015). Gardner (1983) published his book, *Frames of the Mind*, and presented it to the world as a statement rejecting the view of IQ. According to Gardner, there is no single intelligence that guarantees the success of life, but there is a wide range of intelligence for humans, each of which contributes to success in a field. Gardner introduced a new perspective on intelligence (Bilash, 2009). According to him, all human beings have different types of intelligence. According to Gardner's theory, in order to acquire all talents, one should not only consider the IQ (which is a logical-mathematical intelligence), but also other types of his intelligence and talent, including musical intelligence, intrapersonal intelligence, extrapersonal intelligence, visual-spatial intelligence, physical-motor intelligence, verbal-linguistic intelligence, naturalistic and ontological intelligence should also be considered (Kumar, 2017). Basil et al (2023) and Belkacem et al (2022) They believe that the behavior of employees in organizations depends on the tendencies of their intelligence regarding the relationship with other colleagues and managers.

The importance of the present study seems necessary because personality traits are an important factor in the profession. Since the health of

accountants is an effective factor in their success in their profession and they deal with people's assets and the beneficiaries make decisions based on the accountants' financial reports, in this case it is expected from them that the information Provide accurate and reliable. Providing accurate and reliable information in financial reports requires the mental health of accountants. In a way that leads to their trust in the society and if the accountants themselves are paranoid about their surroundings (including the environment of the organization, colleagues, clients, etc.), they cannot succeed in their profession and the financial reports can be Provide trust. If the Machiavellian personality appears in accountants, they will violate the ethical principles of their profession and according to the definition of Machiavellianism, they tend to think about their personal goals rather than the goals of their profession. They violate moral laws to achieve their goals. From the side of Machiavellian personality, which is a kind of behavior and attitude that, according to the definition of Machiavelli's theory, features such as: lying, cheating, divisiveness, role-playing, speaking according to the wishes of others, ambition, falsifying the real personality, desire To power and control the situation for one's own benefit is one of the characteristics of Machiavellian people (Shafer & Wang, 2011), it leads accountants to violate organizational and accounting rules. Since the emergence of personality is influenced by the environment apart from being inherited or acquired, in this case, the pessimistic organizational environment can be effective in the emergence of Machiavellian personality (Navez et al, 2018). According to the definition, organizational paranoid is a negative and pessimistic attitude towards the organization that people think the organization is lying to them. This pessimistic environment can become the basis of Machiavellian personality in people. On the other hand, the role of intelligence on the emergence of unethical behavior is not hidden from anyone. Just as there are always people who are liars or can play a role in the environment or can exploit others for their own benefit (according to the characteristics of Machiavellian people), there are people who have a relatively high IQ, and they have Machiavellian personality. It can become more obvious (Thakur and Mangala, 2019). Although researchers did not investigate Gardner's multiple intelligences in the field of accounting in past studies, but in studies in Iran

(such as: Issa Khani Khansari et al, 2020; Barati et al, 2016; Amirkhani et al, 2016; Sadaqpour et al, 2020; Rangbar, 2020; Bahrami Rahnama and Bani Mahd, 2018 and Moghadam and Mohammadi Maimand,2017) showed that organizational pessimism has a significant effect on deviant behaviors and the personality of accountants. In this regard, it was found that organizational pessimism can be one of the factors influencing the performance of accountants in organizations, and one of the most important organizations in our country is the Tax Administration, and the accountants of the Tax Administration are important because they check the declarations. Businesses pay taxes, which should be done honestly and without exploitation and profit seeking, so that people's rights are not lost. If the environment of the tax affairs organization is such that the accountants are pessimistic or suspicious of the environment, colleagues and managers, then they cannot deal with tax affairs with an easy mind, and if such an environment leads to ethical behavior in them and or lead to the appearance of Machiavellian personality in them, they cannot be effective for the organization. According to the stated contents, the present research tries to answer the question, what is the role of organizational paranoid in the formation of the Machiavellian personality of organization's accountants by emphasizing Gardner's theory of multiple intelligences with fuzzy Delphi technique?

## **A review of theoretical literature and research background**

Brown, M., & Cregan (2008) Organizational paranoid has been defined as a negative attitude and feeling in the organization, the belief that the organization lacks integrity, and the occurrence of insulting and critical behaviors towards the organization. In Table 1, the definition of organizational paranoid is compiled from the point of view of experts.

Organizational paranoid has three dimensions. The first dimension of organizational pessimism is the belief that the organization is not honest. Another dimension is the emotional and emotional dimension that expresses people's feelings to organizational paranoid and the last dimension is the tendency to negative and often malicious behavior. An organization is an attitude that consists of belief, feeling and behavioral tendencies ( Jain, 2016).

Researches Jain (2016) showed that these three dimensions or elements of pessimistic attitude are strongly interrelated. Based on studies and research Neves et al (2018) Organizational paranoid can be divided into two categories: personal factors and factors related to the individual, and factors related to the organization. Personality, experimental and individual characteristics are influential in personality factors, which include pessimistic personalities, Machiavellian personality, type A personality, and paranoid personality. In the research Hurtt et al (2020), it was stated that paranoid can be a reaction to many different factors within the organization that are sources and predictors of paranoid.

Some thinkers consider paranoid based on a hostile attitude (Luburić, 2019) and others consider it based on Machiavellian ideas (Petrou et al, 2018). . One of the moral characteristics that has attracted the attention of researchers in various fields in the last few decades is the character of Machiavelli. Some thinkers consider pessimism as a hostile attitude and some others consider it based on Machiavellian ideas. Machiavellianism is defined as a personality trait. Machiavelli's character has a fault-finding view of people's inclinations, people's level of correctness and truth, and their pessimistic view of people leads to conflict between people at a high level (Maria and Shazia, 2020).

Machiavellianism is defined as a personality trait. A Machiavellian character has a fault-finding view of people's motives, people's level of righteousness and honesty. Their paranoia towards people causes conflict between people (Maria & Shazia, 2020). Machiavelli's personality type is adapted from the theory of Niccolò Machiavelli, the 15th century Italian philosopher, and is based on two main views: "the end justifies the means" and "speaking according to the will of the people" (Shafer & Wang, 2011). Brewer & Abell (2015) state that among the types of personality types, "Machiavelli" personality is considered as one of the negative approaches. To explain the causes of such types of phenomena, not much research has been done, but in general, we can point to two factors, environment and genetics. Eidipoor et al (2020) also states that one of the main causes of the formation of such characters is the individual's social environment. Typically, authoritarian environments where people are used to being easy, fooled, and indulging in passivity, and in fact, passivity and unconditional acceptance of the existing situation have been institutionalized in their minds, as well as unsafe environments where human beings, through honesty and monotony, They do not reach their goal, and immoral environments are usually prone to the development of "Machiavelli" personality.

**Table 1. Definition of organizational paranoid from the point of view of experts**

<b>Opinionated</b>	<b>Definition of organizational paranoid</b>
Zare et al (2013)	Organizational paranoid is defined as having negative emotions of employees such as anger, frustration and despair, which ultimately causes many problems for employees and the organization.
Pelit & Pelit (2014)	Organizational paranoid is an attitude brought about by poorly managed change efforts.
Nafei (2014)	Organizational paranoid is a general and specific attitude focusing on cognitive components; It is emotional and behavioral.
Yasin & Khalid (2015)	Organizational paranoid is the result of employees' belief that the organization lacks integrity, more specifically, the expectations of ethics of justice and honesty have been violated.
Moradi & Jalilian (2016)	Organizational paranoid has been defined as a negative attitude towards the organization where the person works.
Topcu et al (2017)	He considered organizational paranoid as both a specific and a general attitude and described it by characteristics such as frustration, frustration and negative feelings and mistrust towards an individual, group, ideology, association or social institution.
Akhigbe & Gail (2017)	They defined organizational paranoid as a person's reaction to his past personal and social experiences, which can change along with environmental factors.
Bakari et al (2018)	Organizational paranoid is not only the feelings that pessimistic people get through the organization, but also the formation of experiences with attitudes from the context and framework of the organization.
Ameri & Ghorbani (2019)	Organizational paranoid is an estimate based on the work experience of the estimator. which is also interpreted as dissatisfaction with the organization.
Durran et al (2020)	Organizational paranoid is defined as an attitude formed by faith, emotions and behavioral tendencies.

Gardner (1990) was a theorist who defined intelligence as the ability to solve problems or create something of value. One of the important aspects of this theory is that intelligence depends on cultural contexts. Every person's success in life depends on the level of development of intelligence or intelligences that are needed for successful functioning in that culture. According to this theory, man is much more complex than to be examined only from the perspective of traditional theories of intelligence. He believes that every natural human being has at least eight intelligences, which are: verbal (linguistic) intelligence, mathematical-logical intelligence, spatial (spatial) intelligence, physical-kinetic intelligence, interpersonal intelligence, and intrapersonal intelligence. existential intelligence and musical intelligence (Neria et al, 2016). Szabó & Bereczkei (2017) state that each person has abilities in a specific field that is related to a person's intelligence. Also, Prayitno et al (2019) state that personality and environment are closely related to intelligence and intelligence is not only inherited, in this regard researchers believe that organizational environments affect personality (Psaier, 2018) and how people behave ( Prayitno et al, 2019) and from one side, the behavior and personality of people in the organization is related to people's intelligence (Miao et al, 2019). Although the research of Machiavelli and Gardner's

multiple intelligences is in the field of psychology, it has also been conducted in other fields such as management and accounting, and research that simultaneously deals with organizational paranoid and Machiavelli, as well as Gardner's multiple intelligences, has not been observed. In this regard, related researches are listed in Table 2.

According to the discussed theoretical foundations, it can be stated that organizational pessimism affects the behavior and personality of individuals (Jin, 2016) and including Machiavellian personality (Idipour et al, 2019; Hart et al, 2020; Belkasen et al, 2022 and Sadaghi et al, 2023) is effective and in a way the personality of people is influenced by the environment (Brewer and Abel, 2015) that the environment can be the foundation of intelligence (Makwana, 2023 and Bassels et al, 2023) in which case the environment , personality and intelligence are closely related (Praito et al, 2019). In this case, the theory can be expressed that the pessimistic organizational environment for accountants can provide an environment in which the Machiavellian character is strengthened in them, and the emergence of the Machiavellian character requires high intelligence so that the accountants can use the situation and the environment for their own benefit. benefit In this regard, strengthening which of multiple intelligences can be important.

**Table 2. Studies have been done**

The name of the scholar	research title	Summary of research results
Sadaghiani et al (2023)	The dark personality and camera experience of the paranoid	The results showed that managers with more Machiavellian personality tend to be more paranoid in the organization.
Hajpoor et al (2022)	Organizational paranoid and organizational silence in relation to bullying	The findings showed that there is a positive and significant relationship between paranoid in the organization and bullying in the organization, but there is a negative and significant relationship between organizational paranoid and organizational silence.
Erdoğan et al (2021)	Paranoid in the moral atmosphere of an organization with the role of narcissism moderator	The research findings showed that there is a positive and significant relationship between organizational paranoid and organizational ethical climate. Also, the researchers concluded that paranoid is one of the dimensions of dark leadership in managers, which can originate from the dark triple personality.
Irodatur et al (2021)	Investigating the effect of Machiavellianism on the perceived moral sensitivity of accounting students	The results of the research showed that Machiavellianism has a positive effect on accounting students' understanding of ethical accounting behaviors and also does not have a positive effect on moral sensitivity and causes the lack of recognition of ethical perceptions in the ethical behaviors of accounting students.
Partha et al (2020)	Examining Machiavelli's character on ineffective behavior in auditors	The results indicate that the Machiavellian personality has a positive effect on the ineffective behavior of auditors. They also found that the Machiavellian personality has an effect on the source of external control and ineffective behavior in auditors.
Valentina & Godkin (2019)	Investigating the impact of factors affecting	The results of this research showed that among the six factors affecting suspicion of change, the dimension of militant and suspicious personality

The name of the scholar	research title	Summary of research results
	employees' suspicion of organizational change	has the greatest effect on the suspicion of employees towards change in the organization, and distributive justice has the least effect.
Ugaddan & Park (2019)	Organizational paranoid and organizational silence	The results of the research showed that organizational paranoid affects social wear through organizational silence. Also, organizational paranoid has a direct effect on organizational silence, and organizational silence on social wear.
Wang & Yang (2018)	Organizational paranoid and deviant behaviors	Organizational paranoid has a positive and significant effect on deviant behavior, citizenship behavior cannot play a negative and significant mediating role in the influence of paranoid on deviant behavior of employees, the perception of organizational politics has a positive and significant mediating role in the influence of organizational paranoid on deviant behavior, citizenship behavior plays a role It has a negative and significant mediator in the influence of organizational policy perception on deviant behavior.
Triki at al (2018)	The difference between the personality traits of professional accountants and other people	They found that Canadian accountants have more Machiavellian characteristics than American accountants and confirmed the significant relationship between Machiavellianism and ethical orientation. Among the annoying and at the same time non-diseased personalities in the field of psychology, we can mention the dark trinity of personality (narcissism, Machiavellianism and anti-socialism).
Bailey (2017)	Examining unethical behaviors from examples of Machiavellianism and examples of narcissism	Unethical behavior is an example of Machiavellianism, which has a positive relationship with examples of narcissism, such as callousness and unsympathy. He found that narcissists have a strong desire for power, attention, and approval, and this trait may benefit them in corporate management promotions or political leadership.
Moore (2017)	Examining Gardner multiple intelligence employees in job satisfaction	The results showed that having verbal intelligence is related to job satisfaction because it facilitates communication skills with clients, which means that employees with higher skills can easily communicate with their clients or with their colleagues. Establish a more appropriate working relationship.
Urbano at al (2015)	Examining the relationship between multiple intelligences and self-efficacy and job satisfaction	They found that intrapersonal intelligence allows a person to know his future, understand his feelings and confront his behavioral conflicts. They also found that those who have existential intelligence can easily adapt themselves to scientific conditions and scientific advancement.
Ogundele at al (2015)	Multiple intelligences and physical activities of people	The findings of the research showed that the multiple and emotional intelligences of the employees in the organization are at a favorable level. There are significant relationships between multiple intelligence and emotional intelligence and their components.
Kaya at al (2014)	Investigating organizational paranoid in human resource management performance	The results of the research showed that organizational paranoid in companies that have the right measures such as employee empowerment, employee training, management styles and job rotation is significantly less than organizations that do not use the above measures.

## Methodology

The present research method is phenomenological and descriptive in terms of its purpose. This method emphasizes the depth of experiences and increases our understanding of work and personal life experiences. Phenomenology is a qualitative research method. This is a systematic and accurate method that shows the perceptions of human experience about all kinds of phenomena. Phenomenology is basically the study of lived experience or the world of life. Phenomenology tries to reveal the meanings as they are lived in everyday life. In phenomenological research, the

goal is to become aware of one's preconceptions and presuppositions in order to bracket or discard them. It is for them to be able to enter into the experience without having any preconceived notions about what will be obtained in the research (Merleau-Ponty, 2012). This awareness prevents the influence of the researcher's presuppositions or exploits on the study. In this type of research, the criterion for selecting participants in the research is generally different from the criterion for selecting participants in research whose goal is to obtain statistical data. The goal in selecting participants in descriptive phenomenological

research is to select participants who have a lived experience that is of interest to this particular study, and these participants are willing to talk about their experiences, and these participants should be as different from each other as possible, to enable access to rich and unique narratives about a specific experience (Moore, 2017). In the next step, the Delphi technique was used. One of the group knowledge acquisition methods used is the Delphi technique, which is a structured process for predicting and helping to make decisions during survey rounds, information gathering, and ultimately group consensus. The Delphi method is based on this logical assumption: ((Several thoughts are better than one)) that the main components of Delphi include repetition or retelling, questionnaires, experts, controlled feedback, anonymity, analysis of results, consensus, time and coordinated team. It is used in the absence of valid scientific data and research, the existence of conflicting scientific information, and when a subject is very complex or very broad. In this method, there is no predetermined framework such as a hypothesis with a model for research, and data classification and model building are done during the process and by data classification. This method is classified in the framework of qualitative methods in terms of approach. Therefore, the research question is, what are the components of organizational paranoia in shaping the Machiavellian personality of accountants with emphasis on Gardner's theory of multiple intelligences with fuzzy Delphi method?

### **Society and statistical sampling**

The study population of accountants of the Tax Affairs Organization in 2022. Since in phenomenological studies, the participants should be people who all directly experience the study and express and describe their experiences, so in order to select the snowball sample method for the selection of samples. Given that in qualitative research the number of pre-nasal participants could not be more, the sample size is saturated according to theories and the sampling ends when they are theoretically saturated. At this stage of the research, the selection criteria of the studied samples include the following: 1. Participants include accountants who have direct experience of

the behavior of managers and clients. 2. Are interested in participating in the study and expressing their views and experiences. 3. In terms of length of service, at least six months to six years in the relationship between the manager, subordinates and client.

It should be noted that in the selection of these 20 people, criteria such as their satisfaction to participate in the research process, high motivation to participate in the research, favorable mental and psychological condition to effectively respond to organizational paranoid questions in the formation of the Machiavellian personality of accountants with emphasis on multiple intelligences Gardner was on the agenda.

In the Delphi method, experts and experts as members of the Delphi group should be selected based on their expertise and knowledge in the research topic, so random sampling methods are not suitable for selecting these people. Therefore, the members of the Delphi group were selected by observing the three characteristics of "presence of representatives of expert groups", "deep knowledge of the research topic" and "breadth of opinion and awareness" based on this and to maintain the credibility of the research and considering the drop of respondents. During the study, about 40 people were identified and after filtering and applying the desired indicators and since in the Delphi method sampling is based on the researcher's judgment and purposeful, a list of 24 people was announced. It is necessary to explain that 21 people participated in the first round of the Delphi method, and among the collected questionnaires, 19 copies were found to be usable. 17 people participated in the second round and 14 people participated in the third round. which includes managers and experts and employees of the Tax Affairs Organization with more than ten years of work experience and with a master's degree or higher in the field of accounting and management.

### **Results**

Considering that in this research we should reach "theoretical adequacy and saturation", ie the study of the last few cases does not obtain any data different from the previous data, so in the present study, after fifteen interviews, the

researchers reached theoretical saturation. But twenty interviews have been conducted to ensure that the theoretical saturation point is reached. Table 1 shows that out of the 20 participants interviewed, 18 were male and 2 were female. Most of the subjects were in the age range of 41 to 45 years (7 people), which indicates that the study population is middle-aged. Most of the subjects had a bachelor's degree (10 people) which indicated that the subjects were educated people and these subjects were 12 formal and 8 contracted.

The following are the weekly findings of the Klaizi method. Findings of the first step of Klaizi (data overview)

In the first step, all written data related to the interviews were reviewed and then the text of each interview was typed and implemented separately. Findings of the second step of Klaizi (extraction of important sentences)

In this step, the text of the interviews was carefully studied and the sentences that were considered important by the researcher were highlighted. For example, in the interview text below, semantic units are underlined. Sample organizational paranoid interview:

Example of Gardner Multiple Intelligences Interview: "... I can easily express my feelings and I am very interested in writing, but I am so busy that I can not do it and I must say that I have more verbal and linguistic intelligence ..."

Findings of the third step of the Klaizi method (creating formulated meanings)

In this step, the formulated meanings were created. For example, based on the semantic units highlighted in the text of organizational paranoid interviews, including:

"... I like my job but I do not like the work environment very much because if there is a problem in my work, I do not dare to tell the manager because he always builds a mountain out of straw and instead of solving the problem, he blames me ... In the form of "dissatisfaction with the work environment".

As well as the semantic units highlighted in the text of the Machiavellian character interview of accountants, such as:

"... In my opinion, you can not always adhere to the principles of work and professionalism, because in some places you have to do some things for your own benefit and the card ..."

As well as semantic units highlighted in the interview text for Gardner multiple intelligences, such as: "... I have a greater sense of interpersonal intelligence because I can easily maintain my relationship with others, even if I like someone I can easily hold ..." in the phrase "interpersonal intelligence".

Findings of the fourth step of Klaizi (inserting the formulated meanings into the categories)

At this stage, the numbered sub-components similar to the previous stage, due to their nature, are placed in a set of units and a suitable title that can cover all the sub-components of a set was considered for that set. For example, as shown in Table 2, the sub-components "job dissatisfaction", "willingness to leave the organization", "willingness to work in a non-governmental organization" and "dissatisfaction in the workplace" are grouped together. "Professional dissatisfaction" was labeled.

**Table 3. Demographics of the interviewees**

Frequency	Employment Status	Frequency	Age	Frequency	Education	Frequency	Gender
12	official	3	25-30 year	3	Bachelor's degree	18	Man
8	Contractual	3	31-35 year	10	Bachelor	2	Woman
		4	36-40 year	5	Master		
		7	41-45 year	2	Doctora		
		3	46-50 year				



**Table 4. An example of the inductive process of enumerating components of semantic units in organizational paranoid**

Semantic units	Compressed units	Subcomponent	Component
You know that I have to be in this organization because I need the money.	Dissatisfaction in the organization	Dissatisfaction with the work environment	Professional dissatisfaction
If I am offered another job, I will even quit my job.	Tendency to leave the organization		
I think free work is better if you are both your servant and your master.	Desire for non-governmental jobs		
I like my job but I do not like the work environment much.	Dissatisfaction in the workplace		

**Table 5. An example of the inductive process of counting components of semantic units in the Machiavellian character of accountants**

Semantic units	Compressed units	Subcomponent	Component
I try to establish my position with my cleverness so that I can reach a better job position.	Abuse of the organization for optimal job performance	Emphasizing personal interests	Extreme personal utilitarianism
It has happened many times that I reached an agreement with my colleague and even the client to do something. In fact, the agreement that was between us was very beneficial for me.	Informal agreement with others		
If I can stop them from progressing and I wish I could just be successful myself.	Selfishness in career success		
I do not care at all what someone or a colleague or a client thinks about my behavior and I do everything to achieve my goal.	Indifference to the attitudes of those around you about career success		

**Findings of the fifth stage of Klaizi (creating a brief descriptive narrative)**

At this stage, the emerging components were briefly described. For example, in the "professional dissatisfaction" component, the sub-component "job dissatisfaction" was described as follows. Dissatisfaction with the work environment: The main purpose of employees is to express the problems and issues that exist in the organization and employees face organizational problems and concerns that have led to organizational dissatisfaction in them. On the other hand, the lack of a happy environment that can exist between the manager and the colleague is one of the main causes of dissatisfaction in the organization. In this regard, one of the employees stated: "... Organizational issues can not be talked to seriously with managers because they are dry and serious ..." Or another employee stated: "... Hey manager blames me and this is on my nerves and it does not make me feel good ..."

**Findings of the sixth step of Klaizi method (shaping themes through detailed description of phenomena)**

In this step, the main structure for describing the phenomena is identified and the basic structure of the essence or essence of the experienced phenomenon is explained. Tables 4, 5 and 6 present all the components and sub-components of organizational paranoid, the Machiavellian character of accountants and the multiple Gardner intelligences of employees from the text of the interviews.

In the phenomenon of Gardner's multiple intelligences, each of Gardner's nine intelligences in Machiavellian accountants in the tax administration was examined. In this regard, only the interviewees were examined based on each of the nine criteria of Gardner's intelligence, in the sense that in the accounting staff who have a Machiavellian personality, which of the nine Gardner's intelligences is present in them. Based on this, the component and sub-component of the phenomenon were identified.

**Table 6. General structure of phenomena (components and sub-components of organizational paranoid employees of the Tax Affairs Organization)**

Compressed units	Subcomponent	Component
Dissatisfaction in the organization - Tendency to leave the organization - Tendency to non-governmental job - Dissatisfaction in the workplace.	Dissatisfaction with the work environment	Professional dissatisfaction
Job stress - Dissatisfaction with your job - Consecutive absences.	Job pressure	
Lack of expression of ideas and opinions - not transmitting information to managers due to fear and anxiety - ignoring problems and issues.	Organizational silence	
Neglect of employees - partisanship - lack of attention to meritocracy - lack of transparency of rewards - freedom of extrajudicial action in senior managers.	injustice	
Mental and emotional fatigue - Lack of desire for the organization - Lack of participation in organizational decisions - Stress from managers.	Job burnout	Poisoned leadership of managers
Boasting of their own honors - rejecting constructive criticism - tending to praise and admire.	The narcissism of managers	
Pessimism and suspicion of employees - disorder and chaos - paperwork - deceiving employees.	Distrust of the organization	
Lack of attention to the goals of the organization - Ignoring ethics - Ignoring order and rules in affairs - Lack of proper division of labor.	Failure to pay attention to the announced rules and regulations	The slogan of the rules and regulations of the organization
Lack of accountability - Corruption - Ambiguity in the amount of salaries received - Lack of awareness of the organization's budget system.	Ignorance of transparency	
Ignoring stakeholders - Existence of conflict of interest - Failure to report violations - Increasing moral corruption - Ignoring social responsibility.	Ignoring the capabilities of the law in promoting the behavior of the organization	

**Table 7. General structure of phenomena (components and sub-components of the formation of Machiavellian character of accountants of the Tax Administration)**

Compressed units	Subcomponent	Component
Abuse of the organization for good job performance - Agreeable for personal gain - Selfishness in achieving career success - Indifference in the attitude of others How to achieve career success.	Preference of personal interests over public interests.	Extreme personal utilitarianism
Lack of transparency in social responsibility reporting - not caring about stakeholders - not considering the interests of society - not paying attention to improving non-financial reporting.	Ignorance of social reporting	
Strive for more rewards - Strive for political relations - Documentation - Neglect in confidential financial reports.	Earnings management	
Ignoring the principle of importance - showing more costs - not judging correctly in conditions of ambiguity - manipulating accounting information.	Lack of conservatism	Unreliability of financial statements
Fraud - Failure to disclose all facts in financial statements - Deliberate deception - Lack of professional ethics arguments.	No professional hesitation	
Manipulation of financial reports - Lack of comprehensive financial reports - Lack of accountability in the use of resources and expenditures - Lack of disclosure and financial information to the community.	Lack of transparency	
Accepting bribes - Not paying attention to honesty - Not being afraid of management to receive gifts - Supporting colleagues from immoral behaviors - Job opportunism.	Opportunity for immoral behaviors	Inability to make professional ethics decisions
Unreasonable reprimand - Organizational psychological pressures - Failure to pay the promised rewards - Ethical conflict in the organization - Obedience to superiors for	Ignoring the evaluation of ethical performance in the organization	

Compressed units	Subcomponent	Component
violations - Lack of proper supervision in the organization.		
Pretending to have experience - Ignoring the quality of financial reporting - Lack of applied financial education during university education - Contradiction between university education and the workplace.	Professional incompetence	Ignoring the mission and identity of the accounting profession
Inadequate financial reports - inattention to public satisfaction - inadequate understanding of the accounting profession - inattention to conscientiousness.	Not useful in professional performance	
Professional manipulation - not adhering to professional commitment - profit and gain.	Fraudulent reporting	Ignoring financial reporting standards and rules
Ignorance of honest expression - not paying attention to improving disclosure - not paying attention to useful information for decision makers - not providing useful information about budget resources and expenditures - not adhering to accounting standards.	Ignore reporting goals	
Avoidance of responsibility - lack of moral judgment - not in line with the goals of reporting.	Indifference in reporting	Financial termites
Belief in moral relativism - anti-socialism - projection - secrecy.	Conspiratorial subjectivism	

**Table 8. General structure of phenomena (component and sub-components of Gardner's multiple intelligences in the Machiavellian character of tax accountants)**

Subcomponent	Component
Ability to use words correctly - Interest in writing - Interest in a second language - Interest in reading novel books - Ability to convey information verbally - Ability to reason verbally.	Verbal-linguistic intelligence
Ability to influence others - Ability to understand the feelings of others - Predicting the behavior of others - Ability to persuade others - Interest in group participation.	Interpersonal intelligence
Ability to solve problems - Convincing arguments - Interest in mathematics and numbers - Interest in intellectual games.	Logical-mathematical intelligence

### Findings of Step Seven Klaizi (Return for Validation)

The seventh and final stage of the Klaizi method is performed by the participants with the aim of validating the findings of this study. The results of the research were described to some participants and they were asked to comment on it. The interview findings were returned to the participants and the results and final output were discussed with the interviewees and it was ensured that what was obtained was what the interviewees presented.

The Delphi study was provided to experts, managers and employees of the Tax Administration in order to measure the acceptance percentage of questions in three stages. In the first step, questionnaires related to organizational paranoia, Machiavelli's personality and Gardner's intelligence were provided to 19 experts of the Tax Affairs Organization. The basis of the decision regarding the questions based on previous studies in the Delphi method is as follows: an

acceptance percentage of less than 30% indicates that the questions are not accepted, an acceptance percentage between 30 and 70% indicates a referral to the next round, and an acceptance percentage above 70% indicates that the question is accepted. Based on this, in the first step of the Delphi study, questions 6, 18, 30, 32, 34, 38 and 39 of the organizational paranoia questionnaire were answered with percentages of non-acceptance of 84/21, 73/94, 73/94, 73/94, and 73/94 respectively. 68, 100 and 84.21, questions 40, 41, 42 and 56 of Machiavelli's personality questionnaire with rejection percentages of 47.89, 100, 73.94 and 68.73, respectively, and question 99 of Gardner's intelligence questionnaire with rejection percentage 73/94 were excluded from the analysis process. Also, questions 10, 14, 15, and 24 of the organizational paranoia questionnaire, respectively, with a percentage of non-acceptance of 57.89, 31.57, 63.15, 68.42, and questions 43, 46, 61, 68, and 95 from the Machiavelli personality questionnaire, respectively. with the

rejection percentage of 63.15, 68.42, 57.89, 68.42 and 31.57 and questions 101, 103, 104, 107 and 113 of the Gardner Intelligence Questionnaire respectively with the rejection percentage of 52.63 and 89. 57, 42/11, 52/63 and 57/89 were referred to the next round. In the second step of the Delphi study, questions 10 and 24 of the organizational paranoid questionnaire with 94.12 percentage of non-acceptance and questions 43, 46, 61 and 68 of the Machiavelli personality questionnaire with 94.12, 70.5, 100 and 94.1 respectively The non-

acceptance percentage and questions 103 and 104 of the Gardner intelligence questionnaire with 70.5 and 100% non-acceptance, respectively, were removed from the analysis process, and question 15 of the organizational paranoid questionnaire with 64.7% non-acceptance was referred to two dimensions, which finally In the third step, 71.4 percent of non-acceptance was removed from the analysis process. Other questions of the questionnaires were examined due to the favorable acceptance percentage in the analysis process.

**Table 8. Deciding on the questionnaire questions related to organizational paranoid, Machiavellian personality and Gardner's intelligence in the second step of the Delphi study**

Decision	No acceptance rate	Acceptance percentage	Total	totally agree on	agree on	No comment	Against	totally Against	Title of the question
Rejection	94/1	5/88	17	1		1	3	12	Question 10 of the organizational paranoid questionnaire
the reception	5/88	94/1	17	7	9	1			Question 14 of the organizational paranoid questionnaire
Referral to the next round	64/7	35/2	17	3	3	3	4	4	Question 15 of the organizational paranoid questionnaire
Decision	94/1	5/88	17		1	2	5	9	Question 24 of the organizational paranoid questionnaire
Decision	94/1	5/88	17		1	4	6	6	Question 43 of Machiavelli's personality questionnaire
Decision	70/5	29/4	17	3	2	2	3	7	Question 46 of Machiavelli's personality questionnaire
Decision	100	0	17			5	9	3	Question 61 of Machiavelli's personality questionnaire
Decision	94/01	5/88			1	2	4	10	Question 68 of Machiavelli's personality questionnaire
the reception	5/88	94/1	17	8	8	1			Question 95 of Machiavelli's personality questionnaire
the reception	11/7	88/2	17	8	7	1	1		Question 101 of Gardner's intelligence questionnaire
Rejection	70/5	29/4	17	3	2	5	4	3	Question 103 of Gardner's intelligence questionnaire
Rejection	100	0	17			7	8	2	Question 104 of Gardner's intelligence questionnaire
the	5/88	94/1	17	9	7		1		Question 107 of

Decision	No acceptance rate	Acceptance percentage	Total	totally agree on	agree on	No comment	Against	totally Against	Title of the question
reception									Gardner's intelligence questionnaire
the reception	11/7	88/2	17	8	7		2		Question 113 of Gardner's intelligence questionnaire

**Table 9. Deciding on the questionnaire questions related to organizational paranoid, Machiavellian personality and Gardner's intelligence in the third step of the Delphi study**

Decision	No acceptance rate	Acceptance percentage	Total	totally agree on	agree on	No comment	Against	totally Against	Title of the question
Rejection	71/4	28/6	14	1	3		2	8	Question 15 of the organizational paranoid questionnaire

## Discussion and conclusion

The purpose of this study is to explain the role of organizational paranoia in shaping the Machiavellian character of accountants by emphasizing Gardner's theory of multiple intelligences with fuzzy Delphi method. The present study was performed using phenomenological and seven-clause methods. Organizational paranoid with three components and ten sub-components, Machiavellianism of accountants with six components and fifteen sub-components and Gardner multiple intelligences with three components and fifteen sub-components emerged. According to the results of data analysis, it can be explained that organizational pessimism leads to professional dissatisfaction among accountants, which is due to the existence of managers who do not care about them and say . They are looking for an organization. As the research of Aslam et al. (2016) and Quinn and Jain (2020) showed, organizational pessimism originates from the behavior of managers, which leads to employees leaving their jobs. When accountants become pessimistic about the organization, they cannot perform properly under the influence of job pressures, and in this case, they cannot fulfill their professional goals properly. In this regard, Kaya et al. (2014) and Kamal (2017) showed that organizational pessimism is effective in reducing employee performance. In this regard, organizational pessimism leads to unethical behaviors and negative personalities in accountants. The character of Machiavellianism is one of the characters that affects the ethical decisions of accountants. As Ramadhania et al. (2023), Damak et al. (2022) and Sadeghian et al. (2018) showed that the Machiavellian personality leads to inefficient

behaviors, unethical decision-making and non-reporting of violations in accountants. In this case, Machiavellianism in accountants who work in pessimistic organizations can prevent them from their professional mission and they will ignore the standards and rules of their profession. As Palomino and Gomez (2016), Arumega (2018) and Sadeghpour et al. (2019) showed, Machiavellian character in accountants leads to fraudulent reporting, profit manipulation and non-disclosure.

Explaining the results of the participants' interviews, it can be concluded that the accountants stated things in the tax administration that happened to them due to organizational paranoia. Their main purpose is to express the problems and issues that exist in the tax administration and employees face organizational problems and concerns that have led to organizational dissatisfaction in them, although employees expressed the problem in the inefficiency of managers, but also the lack of environment. Friendships that can exist between the manager and the colleague are the main causes of dissatisfaction in the organization. Accordingly, accountants are affected by stress and anxiety under the influence of some factors in the organization, which has a very negative impact on their job process. They do not play a good organization. Due to some factors, they refuse to comment on the issues of the organization and remain silent. They consider silence as the result of fear of the consequences of comments and fear of the senior manager's negligence and the uselessness of ideas and ideas, which is the most important feeling of fear and insecurity in the organization that has led to professional dissatisfaction in employees. However, the selfish attitudes, motivations, and behaviors of

organizational leaders have the opposite effect on accountants' performance and lead to resource analysis by reducing effectiveness, manpower motivation, and employee satisfaction, which can lead to burnout. This means that due to long-term exposure to work-related psychological stress in the organization and the stresses that the manager has put on them, they feel exhausted, which has caused their self-esteem to decline and the feeling of being useless and unhelpful. Have for the organization. Accountants in paranoid organizations have experienced a variety of negative emotions, including anxiety, hatred, and even embarrassment when thinking about the organization, and these negative emotions and beliefs lead to the destruction of the organization because they have to believe that it gives life. Organizations are and such a negative feeling is a great threat to management and the organization.

Every organization needs rules and regulations, and just as any society needs laws for the well-being and security of its people, so do organizations need rules and practices for all levels of staff. Failure to comply with laws and regulations will lead to a decrease in compassion in the organization. Organizational transparency enhances team trust levels and prevents many costly conflicts from occurring. Transparency of performance is essential to creating a participatory work environment that energizes and motivates employees, and a lack of transparency has a negative impact on employees' morale and performance. Organizational transparency plays an important role in the social capital of the organization and lack of transparency leads to mistrust and pessimism of employees. Transparency is one of the most important ways to prevent corruption in the organization. Failure to provide appropriate information can lead to corruption in the organization, and the presentation of distorted information, which is often done with the aim of committing illegal acts, is very deadly and toxic to the ethics of the accounting profession.

In an organization, employees should have their heart set on their organization and have a serious concern for achieving its goals and excellence, but the degree of organizational membership of a significant percentage of public sector personnel has reached a low and worrying level. In such an atmosphere, people are more interested in maximizing their personal interests and step into their respective organization

every morning with such a goal. In a healthy organization, people achieve their personal goals by achieving organizational goals, in other words, they tie their personal goals to organizational goals. It has changed the perspective and approach of many employees regarding the financial abuses of managers and their extreme profiteering. In such an atmosphere and culture, a group of people, who avoided financial suspicions, today take any action not to fall behind the treasury and remove anything that endangers their interests. They take out. One of the problems in the tax organization to provide services to customers is the abuse of jobs by employees who are extorted from them to solve customers' problems, and although it is contrary to professional ethics and the principles and rules of the organization, but employees Accounting sometimes disregards ethics and rules, which is a threat to social reporting. Lack of commitment to social reporting in the organization and accountants leads them to not be accountable to the community to ensure the health of the community. As a result, financial reporting is unreliable. Financial reporting is a source of information for people inside and outside the organization, and if this information does not have the quality and characteristics of financial reporting, it is a great threat to the accounting profession. On the other hand, the ability of accountants to make financial decisions is very important and an accountant needs the ability to make financial decisions based on the principles of professional ethics. When an organization's human resources ensure that all activities of the organization's managers, especially human resources, are focused on compliance with ethics and law in the organization, and when ethical and legal behaviors are explained to employees, then opportunities to commit unethical and illegal behaviors with Take smart action, and when there is no internal or external pressure on organizations to force employees to act unethically and when laws, regulations, policies and policies are clear and uninterpretable to the vote, the likelihood of committing Immoral and illegal practices in organizations are reduced. Ethical principles of the system tell the manager and employees what is right and what is wrong, so the people in an organization need the right system to make decisions, evaluate, monitor, encourage and punish. Accounting, like other disciplines, has a professional mission and accountants must understand the identity of accounting, but

unfortunately, the experiences of employees indicate a lack of attention to the mission and identity of the accounting profession. Accountants are one of the key elements in organizations, especially government organizations, and the lack of attention of accountants to the job mission leads to irreparable risks for the organization. The accounting profession requires people who have sufficient knowledge, skills and experience or professional competence. Due to financial scandals that have occurred across organizations around the world, hiring people with professional qualifications is very important.

Accounting is a profession that has rules and standards for financial reporting, and failure to pay attention to these standards in reporting leads to significant risks, which in turn lead to financial scandals affecting the accounting profession. Trust in the accuracy of information is the foundation of financial reporting, which fraudulent reporting undermines. The purpose of public sector financial reporting is to help this sector perform its duty of accountability to the nation. If the purposes of reporting are ignored, there is certainly no accountability, and accountants, as a sensitive professional in the community, are responsible for financial reporting to the general public. Just as termites can be pests and destroy everything, even some termites harm human lives and are a pest for life and property. A corrupt financial system is like a termite that destroys everything and is a scourge on the lives and property of human beings and the entire world economy. Indifference is a kind of indifference in people towards laws, norms, events and social, political, etc. events in society. Indifference in reporting is a kind of indifference in individuals to the rules and standards of financial reporting and disregard for the interests of society. If accountants become indifferent to reporting, it will make them irresponsible, which will destroy their confidence in the accounting profession. The fight against corruption is one of the measures taken by developed countries to reform the financial structure. The existence of financial corruption in an organization and a country leads to irreparable damage, which points the finger of slander at accountants. Employees in the organization raised issues that indicate the existence of corruption in the organization.

Tax accountants with a Machiavellian character in a paranoid organization had greater verbal-loss,

interpersonal, and mathematical intelligence, indicating that they were capable of using words correctly, either orally or in writing. They also have the ability to understand the mood, goals, motivations and feelings of others and are more successful in understanding others and interacting with them, and they also have the ability to use numbers and express logical and correct arguments that This ability helps them to develop the Machiavellian character, also called opportunism, which "is the degree to which a person's influence and domination over the other person, by which the other person wants to do something." He convinces them to strengthen them. Health among people in the community and the profession can be a factor in their success or failure. Accountants are one of the members of the society that influences the decisions of other strata and groups of the society. The accounting profession is related to one of the most sensitive issues related to people in society, namely the property and assets of individuals. In order for the company not to collapse and for the society to trust the accountants, the accountants have prepared a series of necessary regulations for the accountants, which are necessary for the accountants of the accounting profession to achieve the goals of the accountants. Accountants play a vital role in the life of today's global business. They serve as key providers of financial information to the company's investors, lenders and other stakeholders. They are expected to provide reliable and factual information and to behave responsibly while performing their professional duties. On the other hand, financial scandals in recent reports show that, like other professions, accountants can also face moral dilemmas and immoral behavior that lead to the loss of reputation for some accountants as well as professional damage. Therefore, in this regard, a step should be taken to recognize the paranoid organization so that accountants have mental health at work, which requires ethical training during their studies and while working in the organization so that accountants can make the right ethical decisions. Adhere to accounting principles and standards.

Based on the results obtained from the present study, the following suggestions are presented:

- 1) The formation of specialized committees with the aim of monitoring managers, increasing the participation of employees in organizational decisions and developing group activities in the organization to lead to the fact that

employees show negative behaviors more than themselves, so that this leads to a decrease in the formation Machiavellian personality and striving for personal benefits should be reduced and employees should not be indifferent towards the organization. As a result, when employees participate in organizational activities, managers cannot limit them, and this leads to a decrease in paranoid and pessimistic employees towards the organization.

- 2) Managers should try to prevent the formation of Machiavellian behaviors towards personal goals. Managers should create a good atmosphere, friendly relations, honesty and supportive behaviors. Appointments and bonuses or dismissals should be based on merit. Avoid hasty and utilitarian decisions that are not in the direction of the organization's goals. so that the employees feel less alienated from the organization and thus reduce the negative behaviors of the employees.
- 3) Garner's multiple intelligences can help managers' strategies in organizations. Identifying people's intelligences based on Gardner's multiple intelligences and employing people who each have their own unique intelligence can help an organization to achieve its goals. In this regard, it is suggested to use in-service psychology classes to recognize and strengthen Garner's types of intelligence so that both managers and employees can use it to achieve organizational goals.

The present study, like other studies, has limitations. One of the most important limitations is the non-cooperation of the interviewers, and on the other hand, the present study was conducted in the Tax Affairs Organization, so its generalization to other organizations should be done with caution. Also, the present study was conducted in the accountant community, so its generalization to other statistical communities should be done with caution. In the end, future researchers are suggested to investigate the current study in the form of a survey in the community of certified accountants and based on this, propose hypotheses and measure the proposed hypotheses with the method of structural equations.

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