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Social Influences on Ethical Decisions: Experimental Evidence from Government Internal Auditing

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Abstract

Purposes: This study aims to examine how various forms of social pressure influence ethical decision-making in the context of public sector internal audits. Specifically, this research analyzes the influence of obedience pressure, group cohesiveness, and public accountability pressure on the ethical decisions of government internal auditors. This research is important because government internal auditors often face various social pressures within the organizational environment that could potentially affect their ethical judgment and independence.

Methods: This study uses an experimental method with a 2×2 ×2 between-subjects factorial design. The research participants consisted of 84 accounting students who had completed courses in auditing and public sector accounting, who were used as substitutes for government internal auditors. Participants were randomly assigned to experimental scenarios that manipulated three forms of social pressure. Data were analyzed using analysis of variance (ANOVA) to test the influence of each independent variable on ethical decision-making.

Findings: The research results indicate that social pressure within organizations does not always produce a uniform influence on individual ethical behavior. Pressure originating from authoritative figures and workgroup dynamics tends to weaken the independence of individuals' ethical considerations in decision-making. On the contrary, pressure stemming from public accountability demands encourages individuals to make more careful considerations and decisions that are more in line with ethical principles.

Novelty: This study contributes to the social influence literature by demonstrating that social influences do not operate uniformly in shaping ethical decisions. While prior studies predominantly portray social pressure as a threat to auditor independence, this study shows that different social influences can generate contrasting ethical consequences within the same decision context. By integrating obedience pressure, group cohesiveness, and public accountability pressure into a single experimental framework, this study provides evidence that social influences may simultaneously function as both risk factors and protective mechanisms in government internal auditing.

Keywords: Ethical Decision Making, Group Cohesiveness, Obedience Pressure, Public Accountability Pressure.

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INTRODUCTION

Ethical decision-making has become one of the most important issues in auditing because audit quality ultimately depends on auditors' ability to make objective, independent, and ethically

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sound judgments (Dunn & Sainty, 2020; McManus, 2021; Sugahara et al., 2023; Tormo-Carbó et al., 2024). Although technical competence is essential, audit failures are frequently associated not only with weaknesses in technical expertise but also with deficiencies in ethical judgment and professional integrity. Recent corporate and public-sector scandals demonstrate that failures in professional judgment can undermine accountability, reduce stakeholder trust, and weaken governance effectiveness (Dunn & Sainty, 2020; McManus, 2021). In organizational practice, ethical decisions are not always made through fully independent considerations. Individuals often face social pressures that shape how they interpret information, evaluate evidence, and make decisions (Habbe et al., 2020; Kamarudin et al., 2022; Latan et al., 2019; Oboh, 2019; Tormo-Carbó et al., 2024; Yang et al., 2017). Therefore, understanding the factors that influence ethical decision-making remains a critical concern in behavioral accounting research.

In the context of the public sector, the importance of ethical decision-making becomes increasingly significant because the management of state finances is directly related to the interests of the broader community. Various corruption cases that occur in government financial management demonstrate that failure to maintain ethical standards can have widespread impacts on public accountability. Corruption practices not only cause financial losses to the state but can also reduce public trust in government institutions and weaken the effectiveness of the public governance system.

The phenomenon of corruption in Indonesia shows that the challenge of maintaining the integrity of state financial management is still very significant. One of the cases that has garnered significant public attention is the corruption case involving the procurement of electronic identity cards (e-KTP), which is estimated to have caused state losses of around Rp2.3 trillion (Pramono & Aruzzi, 2023). The case illustrates how deviations can occur in the decision-making process involving various parties within government organizations. Besides that case, various corruption cases related to government procurement projects, regional budget management, and state-owned enterprise activities have also continued to emerge in recent years (Asad et al., 2019). Data from Indonesia Corruption Watch shows that corruption practices in the public sector are still dominated by the misuse of government budgets and irregularities in the procurement of goods and services (Javier, 2021). This phenomenon indicates that the existence of formal oversight systems has not yet been fully capable of preventing unethical behavior in the management of state finances.

Audit findings issued by the Audit Board of Indonesia also indicate that various government agencies still face weaknesses in their internal control systems and non-compliance with laws and regulations in the management of state finances (Badan Pemeriksa Keuangan Republik Indonesia, 2023a, 2023b, 2024). The findings indicate that the effectiveness of the oversight system does not only depend on institutional design or the existence of formal procedures, but is also greatly influenced by the quality of decisions made by individuals performing the oversight function. In other words, the integrity and ethical considerations of organizational actors are crucial factors in ensuring that governance mechanisms can operate effectively.

Within the Indonesian public sector governance system, government internal auditors play an important role in strengthening accountability and preventing deviations in the management of state finances (Chen et al., 2020; Nadirsyah et al., 2024; Natan-Krup & Mizrahi, 2025). This internal audit function is carried out by the Government Internal Supervisory Apparatus (APIP), which is responsible for overseeing the implementation of government activities and ensuring that state financial management is conducted in an accountable manner and in accordance with applicable regulations. Based on Government Regulation Number 60 of 2008 concerning the Government Internal Control System, APIP is expected to serve as an early warning mechanism in identifying potential deviations and improving the quality of government organizational governance (Pemerintah Pusat Republik Indonesia, 2008). This role becomes increasingly important because public sector organizations are characterized by public scrutiny, complex stakeholder interests, and high accountability demands (Chen et al., 2020; Dzikrullah et al., 2020; Natan-Krup & Mizrahi, 2025)

In practice, government internal auditors often find themselves in a complex position when carrying out oversight functions. On the one hand, auditors are expected to maintain professional independence in evaluating organizational activities. On the other hand, auditors are also part of the same organizational structure as the parties being audited. Such conditions may create social pressures that influence how auditors interpret information, evaluate audit evidence, and make ethical decisions. Auditors may face pressure from superiors who have an interest in audit results, pressure from colleagues within the audit team, and pressure arising from public accountability demands regarding the management of state finances (Barr-Pulliam, 2019; Brink et al., 2016; Lord & DeZoort, 2001). Therefore, understanding how different forms of social pressure influence ethical decision-making is important for explaining professional behavior in public sector internal audit environments.

Behavioral accounting studies show that social factors play an important role in influencing professional judgment in accounting and auditing. Prior studies indicate that social pressure can influence how auditors interpret information, evaluate evidence, and form professional judgments (Barr-Pulliam, 2019). Other studies also show that organizational pressure, professional commitment, and locus of control can influence auditors' decisions in situations involving ethical considerations (Nasution & Östermark, 2012). This finding is in line with (Maulidi, 2020b, 2020a) who showed that the social environment of an organization can be an important factor influencing individual professional behavior.

Although prior studies have examined the influence of obedience pressure, group dynamics, and accountability mechanisms on professional judgment, the existing literature remains fragmented. Most studies investigate these sources of social influence separately and implicitly assume that social pressure uniformly threatens auditor independence and ethical judgment. However, such an assumption may oversimplify organizational reality. Different forms of social influence may operate through different psychological mechanisms and consequently produce different ethical outcomes (Kelman, 1958; Sugahara et al., 2023; Tormo-Carbó et al., 2024). While pressure originating from authority figures may encourage compliance with organizational expectations, accountability demands may motivate individuals to engage in more careful reasoning and stronger adherence to ethical standards. Therefore, a more comprehensive examination of multiple forms of social influence is needed to understand how ethical decision-making is shaped within organizational settings.

Furthermore, prior studies have predominantly focused on external auditors and private-sector environments, whereas evidence from public-sector internal audit contexts remains limited. This limitation is important because public organizations are characterized by stronger hierarchical structures, multiple accountability relationships, and greater public scrutiny. Accordingly, this study examines the influence of obedience pressure, group cohesiveness, and public accountability pressure on ethical decision-making in a public-sector internal audit setting.

This study draws upon Social Influence Theory (Kelman, 1958, 1974), which explains how individuals modify attitudes and behaviors in response to social expectations arising from their environment. Kelman proposes that social influence operates through three primary mechanisms: compliance, identification, and internalization. Compliance occurs when individuals conform to authority expectations to obtain rewards or avoid sanctions. Identification occurs when individuals align their behavior with the norms of valued social groups. Internalization occurs when external expectations become integrated into personal values and moral standards. These mechanisms provide a useful framework for understanding how obedience pressure, group cohesiveness, and public accountability pressure may influence ethical decision-making in organizational settings. Specifically, obedience pressure is associated with compliance processes, group cohesiveness reflects identification processes, and public accountability pressure reflects internalization processes.

This study offers three primary contributions to the behavioral accounting literature. First, it extends Social Influence Theory by simultaneously examining three distinct forms of social influence within a single theoretical framework. Second, the study demonstrates that social influence is not a homogeneous construct. While obedience pressure and group cohesiveness may weaken ethical judgment through compliance and identification mechanisms, public accountability pressure may strengthen ethical decision-making through internalization mechanisms. Third, the study enriches the limited evidence on ethical decision-making within public-sector internal audit environments, where organizational hierarchy and accountability demands differ from those commonly observed in private-sector settings

Social Influence Theory suggests that individuals frequently adjust their behavior in response to expectations imposed by authority figures. Kelman (1958) explains this process through the mechanism of compliance, whereby individuals conform to directives from authorities to obtain approval or avoid negative consequences. In hierarchical organizational settings, obedience to superiors is often perceived as a professional obligation, making individuals more likely to align their judgments with authority preferences even when those preferences conflict with ethical principles. Within auditing environments, obedience pressure may threaten the independence of professional judgment because auditors often operate within organizational structures characterized by unequal power relationships. Prior studies demonstrate that pressure from superiors can influence auditors' judgments and increase their willingness to support preferred organizational outcomes despite ethical concerns (Brink et al., 2016; Lord & DeZoort, 2001; Sugahara et al., 2023). Similarly, Habiburrochman et al. (2020) and Sugahara et al. (2023) report that obedience pressure may weaken ethical evaluations by encouraging individuals to prioritize compliance over independent professional assessment. Therefore, higher obedience pressure is expected to reduce ethical decision-making.

H_1: Internal auditors under low obedience pressure will make more ethical decisions compared to internal auditors under high obedience pressure.

Social Influence Theory further proposes that individuals may modify their behavior to maintain desirable relationships with important social groups. Kelman (1958) describes this mechanism as identification, whereby individuals conform to group expectations because membership and acceptance within the group are psychologically valuable. Consequently, individuals often align their judgments with prevailing group norms even when alternative judgments may be more appropriate. Group cohesiveness reflects the strength of interpersonal relationships, solidarity, and emotional attachment among group members (Abid et al., 2015; Wu et al., 2019). Although cohesiveness can enhance cooperation and coordination, highly cohesive groups may also generate conformity pressures that discourage dissenting opinions. Prior research indicates that individuals in cohesive groups are more reluctant to challenge dominant views because doing so may threaten social harmony and group acceptance (Kong et al., 2020). In accounting and auditing contexts, Alleyne et al. (2019) find that group relationships significantly influence ethical responses and reporting behavior. Therefore, strong group cohesiveness may reduce the independence of ethical judgment by encouraging conformity to group expectations.

H_2: Internal auditors in low group cohesiveness conditions will make more ethical decisions compared to internal auditors in high group cohesiveness conditions.

Social Influence Theory argues that social influence does not always operate through external pressure or conformity. Individuals may also change their behavior because external expectations become integrated into their own values and standards. Kelman (1958) refers to this mechanism as internalization, whereby individuals adopt behaviors because they perceive them as consistent with personally accepted principles. In organizational settings, accountability requirements can encourage individuals to engage in more careful evaluation processes because they recognize the importance of justifying their decisions to relevant stakeholders.

Public accountability pressure reflects the expectation that decisions and actions will be subject to scrutiny by external parties, including regulators, oversight institutions, and the public. Accountability research suggests that individuals who expect their decisions to be evaluated by others tend to process information more systematically, consider alternative perspectives, and generate more defensible judgments (Lerner & Tetlock, 1999; Tetlock & Kim, 1987). Rather than functioning as a coercive force, accountability encourages individuals to align their decisions with broadly accepted ethical standards and social expectations.

In auditing contexts, accountability mechanisms have been shown to improve judgment quality and reduce cognitive biases. Davis et al. (2006) demonstrate that accountability pressure increases individuals' willingness to act responsibly when facing ethically sensitive situations. Similarly, Hoos et al. (2018) find that accountability structures strengthen auditor objectivity, while Misra et al. (2019) show that accountability pressure mitigates judgmental biases by encouraging more thorough information processing. More recently, McManus (2021) argues that organizational accountability mechanisms play an important role in shaping ethical decision-making by increasing awareness of the consequences of professional actions. Therefore, when individuals perceive that their decisions may be publicly evaluated and justified, they are expected to make judgments that are more consistent with ethical principles.

H_3: Internal auditors under high public accountability pressure will make more ethical decisions compared to internal auditors under low public accountability pressure.

METHODS

This study employs an experimental method because the research objective is to examine the causal effect of different forms of social pressure on ethical decision-making. Unlike survey methods, which primarily capture perceptions and associations among variables, experimental methods allow researchers to manipulate social pressure conditions directly and observe their effects on participants' judgments under controlled settings. This approach is particularly appropriate because obedience pressure, group cohesiveness, and public accountability pressure are situational factors that can be systematically varied to identify their influence on ethical decision-making. Through experimental control and random assignment, the study is able to provide stronger evidence regarding causal relationships than would be possible through observational designs (Lejarraga & Hertwig, 2021).

The experimental approach is consistent with the objective of this study because ethical decision-making is examined under hypothetical situations that resemble professional audit environments. By manipulating the social pressures faced by participants while holding other conditions constant, the design allows the study to isolate the influence of each source of social pressure on ethical judgments. Consequently, the experimental method provides an appropriate framework for examining how different social influences shape ethical decision-making.

The factorial design used in this study allows researchers to observe the influence of each independent variable on the dependent variable under various experimental conditions. The analysis in this study focuses on the main effects of each form of social pressure on ethical decision-making, as this research aims to understand how each source of social pressure directly influences individual ethical considerations in an organizational context.

Table 1. Experimental Matrix

Factor and Level		Group Cohesiveness			
		High		Low	
		Public Accountability Pressure			
		High	Low	High	Low
Obedience Pressure	High	Cell 1	Cell 2	Cell 3	Cell 4
	Low	Cell 5	Cell 6	Cell 7	Cell 8

Notes:
Cell 1: High Obedience Pressure, High Group Cohesiveness, High Public Accountability Pressure
Cell 2: High Obedience Pressure, High Group Cohesiveness, Low Public Accountability Pressure
Cell 3: High Obedience Pressure, Low Group Cohesiveness, High Public Accountability Pressure
Cell 4: High Obedience Pressure, Low Group Cohesiveness, Low Public Accountability Pressure
Cell 5: Low Obedience Pressure, High Group Cohesiveness, High Public Accountability Pressure
Cell 6: Low Obedience Pressure, High Group Cohesiveness, Low Public Accountability Pressure
Cell 7: Low Obedience Pressure, Low Group Cohesiveness, High Public Accountability Pressure
Cell 8: Low Obedience Pressure, Low Group Cohesiveness, Low Public Accountability Pressure

Source: Authors' experimental design

The experimental design used is a 2×2×2 between-subjects design involving three independent variables, namely obedience pressure, group cohesiveness, and public accountability pressure. Each variable is manipulated at two levels, namely, the high level and the low level. The experimental design resulted in eight different treatment conditions. Each participant receives one type of condition to avoid bias between treatments. The assignment of participants to each treatment condition was done randomly (random assignment) so that the chance of each participant being in a specific experimental condition was the same. This randomization is conducted to minimize the possibility of systematic bias between treatment groups. This approach is used to gain a deeper understanding of how internal auditors respond to various forms of social pressure in decision-making situations resembling the context of public sector organizations.

The participants in this study were accounting students from the Faculty of Economics and Business, Satya Wacana Christian University (SWCU), who had completed auditing and public sector accounting courses. These students were used as surrogate participants for government internal auditors because the study focuses on ethical judgment processes rather than technical audit expertise. Participants were purposively recruited from the Bachelor's Degree Program in Accounting at SWCU based on the alignment of their curricular preparation with the ethical and contextual demands of the experimental task. Participants have also completed courses in Public Sector Audit and Accounting, which provide the disciplinary and contextual knowledge necessary to understand the responsibilities and accountability environment of government internal auditors. This layered educational background enables students to adequately understand the ethical, professional, and institutional issues depicted in the experimental scenarios. Participant selection was based on curriculum and assignment alignment. This educational background does not imply that SWCU students are inherently more ethical than students from other universities; rather, it ensures that they possess the foundational knowledge necessary to engage meaningfully in the experimental tasks.

The use of accounting students as surrogates has been widely accepted in behavioral accounting experiments when the objective is to examine cognitive and judgmental processes under controlled conditions (Sugahara et al., 2023). Prior research suggests that students who possess relevant accounting and auditing knowledge can adequately represent the reasoning processes underlying ethical evaluations, particularly when experimental tasks do not require extensive professional experience.

The experimental scenario was specifically designed to provide participants with sufficient contextual information regarding the role and responsibilities of government internal auditors before the decision-making task. This approach helps ensure that participants understand the professional setting in which the ethical dilemma occurs and are therefore able to evaluate the situation from the perspective of an internal auditor.

The experiment was conducted using case scenarios designed to simulate the ethical dilemmas that government internal auditors might face in carrying out their oversight duties. The experimental scenario was designed based on the decision-making context that government internal auditors might face in the oversight practices of public sector organizations. The scenario development considers ethical dilemma situations that often arise in government internal audit practices so that participants can imagine decision-making conditions resembling actual professional situations. By using a scenario approach, participants can imagine themselves in decision-making situations that resemble real conditions within the organization.

This approach is widely used in behavioral accounting experimental research because it allows researchers to examine the individual decision-making process in controlled situations while still being relevant to professional practice (Lord & DeZoort, 2001; Nasution & Östermark, 2012). Each participant receives one scenario condition randomly to avoid potential bias due to comparisons between experimental conditions. After reading the scenario, participants were asked to assess the ethical level of the decision faced using the rating scale provided in the experimental module.

The stages of the experimental process begin with the delivery of experimental simulation instructions to the participants. The next stage is the basic understanding of the audit and the introduction of profiles and roles of participants in the experiment simulation. Followed by the confirmation of the situation and roles to ensure that participants understand the situation and their roles before entering the manipulation stage. After the manipulation, a manipulation check and debriefing are conducted. After all processes are completed, the experimental modules are collected anonymously to maintain response confidentiality and reduce the potential for social bias in answering.

The experimental manipulations were embedded within a case scenario describing an internal auditor who discovered evidence of financial irregularities in a government infrastructure project. Obedience pressure was manipulated through instructions provided by a superior. In the high-obedience condition, participants were informed that the superior discouraged disclosure of the findings and explicitly linked compliance with performance evaluation and career consequences. In the low-obedience condition, no such pressure was presented.

Group cohesiveness was manipulated through descriptions of the audit team's social relationships. In the high-cohesiveness condition, participants were informed that team members maintained close interpersonal relationships, worked collaboratively, and collectively preferred resolving the issue internally. In the low-cohesiveness condition, such strong interpersonal attachment and group consensus were not emphasized. Public accountability pressure was manipulated through the presence of external scrutiny. In the high-accountability condition, participants were informed that the case had attracted media attention and public monitoring, making audit decisions visible to external stakeholders. In the low-accountability condition, no such public scrutiny was highlighted.

The dependent variable is ethical decision-making, operationalized as participants' intention to report audit findings despite the presence of social pressure. After reading the experimental scenario, participants indicated their reporting intention on a scale ranging from 10 to 100, where higher values represent a stronger intention to disclose the findings. Higher scores therefore, indicate more ethical decisions because they reflect greater willingness to report identified irregularities in accordance with professional responsibilities and ethical standards.

Table 2. Operational Definition of Variables

Variable	Operational Definition	Manipulation/ Measurement	Theoretical Basis
Obedience Pressure	Pressure originating from organizational authority figures	High vs low superior pressure	(Davis et al., 2006; Milgram, 1974)
Group Cohesiveness	Degree of interpersonal closeness among audit team members	High vs low cohesiveness	(Dion, 2000; Yang et al., 2017)
Public Accountability Pressure	Degree of expected public scrutiny over audit decisions	High vs low accountability	(Lerner & Tetlock, 1999; Tetlock & Kim, 1987)
Ethical Decision-Making	Intention to report audit findings despite organizational pressure	Scale 10–100	(Davis et al., 2006; Lord & DeZoort, 2001)

Source: Developed by the authors based on the cited literature.

Hypothesis testing is conducted using three-way ANOVA analysis in accordance with the experimental design involving three independent variables. This analysis is used to test the effect of each independent variable on the dependent variable. In this study, the analysis focuses on the main effects of obedience pressure, group cohesiveness, and public accountability pressure on ethical decision-making.

RESULTS AND DISCUSSION

The number of participants involved in this study is 105 people, who were then randomly distributed into eight experimental conditions. Each experimental condition received a relatively balanced number of participants. To ensure that the scenario manipulation is understood by the participants, after reading the experimental scenario, participants were asked to answer several manipulation check questions related to the social pressure conditions they faced. These questions aim to ensure that participants understand the conditions and situations designed in the study. The number of participants who passed the manipulation was 84.

Table 3. Manipulation Check Results

	Manipulation Group/Cell								Total Participants
	Cell 1	Cell 2	Cell 3	Cell 4	Cell 5	Cell 6	Cell 7	Cell 8	
Number of Subjects	14	13	15	13	12	14	12	12	105
Number of Subjects Who Did Not Pass Manipulation	3	2	5	3	2	4	1	1	(21)
Number of Subjects Who Passed Manipulation	11	11	10	10	10	10	11	11	84

Source: Authors' analysis of participant data.

Manipulation checks were conducted to verify whether participants correctly understood the experimental conditions to which they had been assigned (Oppenheimer et al., 2009). Three questions were administered after the decision task, each corresponding to one manipulated variable: obedience pressure, group cohesiveness, and public accountability pressure. Participants who failed to correctly identify the intended treatment condition were excluded from further analysis because their responses indicated that the manipulation was not successfully perceived. Of the 105 participants initially involved in the experiment, 84 successfully passed the manipulation checks and were therefore retained for hypothesis testing.

The participants in this study numbered 84 individuals, consisting of accounting students who had completed courses in auditing and public sector accounting. Based on age characteristics, the majority of participants are in the age range of 18 to 21 years, accounting for 88.1 percent. About 9.5 percent of participants are in the age range of 22 to 25 years, while the remaining participants are over 25 years old.

From the gender perspective, female participants dominated the number of respondents with a proportion of 65.5 percent, while male participants accounted for 34.5 percent. Meanwhile, based on the cumulative grade point average (GPA), the majority of participants had a GPA between 3.00 and 4.00, which was 63.1 percent. This characteristic indicates that the majority of participants possess good academic abilities, which are expected to enable them to understand the given experimental scenarios.

Table 4. Participant Demographics

Criteria	N	%
Age		
18 ≤ 21 years	74	88.1
22 ≤ 25 years	8	9.5
> 25 years	2	2.4
Gender		
Male	29	34.5
Female	55	65.5
GPA		
< 2,00	3	3.6
2,01 – 2,99	28	33.3
3,00 – 4,00	53	63.1

Source: Authors' analysis of experimental data.

Testing the Effectiveness of Subject Randomization

Before conducting the ANOVA analysis, an effectiveness test of randomization is first carried out by ensuring that each cell is comparable to the others. This is done to ensure that ethical decision-making is caused by manipulation and is not influenced by the subjects' demographic factors. The effectiveness of randomization was tested using a One-Way ANOVA test.

Table 5. Testing the Effectiveness of Subject Randomization

			Mean Square	F	Sig.
Corrected Model	217.476[a]	5	43.495	.137	.983
Intercept	72931.421	1	72931.421	229.874	.000
Age	50.326	2	25.163	.079	.924
Gender	.018	1	.018	.000	.994
GPA	145.555	2	72.778	.229	.796
Error	24746.810	78	317.267		
Total	524850.000	84			
Corrected Total	24964.286	83			

Source: Authors' analysis of experimental data.

Based on the results of the randomization effectiveness test, the significance level is greater than 0.05. This indicates that each cell is comparable and ethical decisions are not influenced by demographic factors.

The analysis was conducted using a three-way ANOVA to evaluate the influence of obedience pressure, group cohesiveness, and public accountability pressure on ethical decision-making. In this study, the analysis focuses on the main effects of each independent variable on the dependent variable.

Table 6. Distribution of Subjects in Cells

		Value Label	N
Obedience Pressure	0	Low	42
	1	High	42
Group Cohesiveness	0	Low	42
	1	High	42
Public Accountability Pressure	0	Low	42
	1	High	42

Source: Authors' analysis of experimental data.

Table 6 presents the distribution of participants based on the conditions of the independent variables in the experimental design. Each variable, namely obedience pressure, group cohesiveness, and public accountability pressure, was manipulated at two levels, namely low and high. The distribution of participants shows that each level of every variable has a balanced number, with 42 participants in the low condition and 42 participants in the high condition.

Table 7. Hypothesis Test Results

Source of Variation	Sum of Squares	df	Mean Square	F	Sig.
Obedience Pressure	6.669.102	1	6.669.102	260.719	0.000
Group Cohesiveness	4.931.006	1	4.931.006	192.770	0.000
Public Accountability Pressure	10.744.048	1	10.744.048	420.023	0.000
Error	2.046.374	80	25.580		
Total	24.964.286	83			

The model is significant at the 1% level ($F = 298.647$; $p < 0.001$) with $R^2 = 0.918$.

Source: Authors' analysis of experimental data.

This balanced distribution indicates that the process of assigning participants to experimental conditions was carried out randomly and well, thereby minimizing the potential bias between treatment groups. Additionally, the balanced number of participants in each condition also supports the use of analysis of variance (ANOVA), as a balanced design enhances the stability of parameter estimates and the robustness of the analysis against violations of statistical assumptions.

Table 8. Mean Table

Variable	Conditions	Mean
Obedience Pressure	Low	86.063
	High	68.222
Group Cohesiveness	Low	84.813
	High	69.472
Public Accountability Pressure	Low	65.833
	High	88.452

Source: Authors' analysis of experimental data.

The Influence of Obedience Pressure on Ethical Decision-Making

The analysis results show that obedience pressure has a significant effect on ethical decision-making with an F value of 260.719 ($p < 0.001$). Participants in high obedience pressure conditions showed lower ethical decision-making scores compared to participants in low obedience pressure conditions. The average ethical decision-making score in low obedience pressure conditions was 86.063, while in high obedience pressure conditions, it decreased to 68.222. This difference indicates that pressure from authority figures can significantly reduce individuals' tendency to maintain independent ethical judgments. The decline of 17.841 points is also substantively meaningful because the ethical issue confronted by participants remained the same, while the consequences associated with obeying or resisting the superior differed across conditions. Thus, the result does not merely indicate a statistical association. It shows how the presence of hierarchical pressure can change the weight assigned to professional considerations when an ethical decision carries personal consequences.

These findings provide strong support for Social Influence Theory, particularly the compliance mechanism proposed by Kelman (1958). According to this perspective, individuals often adjust their behavior in response to expectations imposed by authority figures in order to obtain approval or avoid negative consequences. In the present study, participants exposed to high obedience pressure reported significantly lower ethical decision-making scores, suggesting that authority pressure can reduce the independence of professional judgment (Brink et al., 2016; Tormo-Carbó et al., 2024). The manipulation embedded in the experimental scenario explicitly linked compliance with performance evaluation and career-related consequences, making participants more likely to prioritize obedience over professional responsibility.

Compliance is important in explaining this result because it does not necessarily require individuals to abandon their ethical beliefs. Participants may still recognize that reporting the irregularity is professionally appropriate, but become less willing to act consistently with that judgment when disobedience is associated with unfavorable evaluation or career consequences. In this situation, the decision shifts from a relatively straightforward assessment of what ought to be reported to a more difficult calculation of whether acting ethically is worth the personal risk. Obedience pressure therefore creates a separation between ethical recognition and the willingness to express that judgment in a decision. This distinction helps explain why technical knowledge and awareness of professional obligations may not be sufficient to preserve ethical judgment under hierarchical pressure.

These findings are consistent with prior behavioral accounting studies demonstrating that pressure from superiors can influence auditors' judgments and reporting decisions. Lord and DeZoort (2001) argue that hierarchical authority may discourage auditors from challenging inappropriate organizational preferences. Similarly, Brink et al. (2016) show that pressure from superiors can increase auditors' willingness to support organizationally preferred outcomes despite ethical concerns. The present findings extend this literature by showing that obedience pressure remains influential even when individuals are aware of ethical irregularities and recognize the importance of reporting them.

The result also clarifies why hierarchical pressure can be particularly difficult to resist. A superior is not merely another person expressing an opinion but someone who may control access to valued organizational outcomes. Consequently, the superior's preference can become part of the decision criterion itself. Attention that should be directed toward the significance of the audit finding and the public consequences of non-reporting may instead be redirected toward the consequences of refusing the superior's instruction. In this respect, obedience pressure does more than introduce a competing opinion; it alters the perceived costs attached to maintaining an independent position.

From a public-sector perspective, the findings are particularly relevant because government organizations typically operate within highly hierarchical structures. Internal auditors often face situations in which reporting irregularities may conflict with the interests of senior officials or organizational leaders. Under such conditions, obedience pressure may create ethical dilemmas that weaken auditor independence and reduce the likelihood of reporting misconduct. This tension is especially consequential for internal auditors because they perform an oversight function while remaining members of the organization being examined. Their formal professional responsibility may require them to disclose a material finding, yet their position within the organizational hierarchy can expose them to expectations from officials whose interests are affected by that disclosure. The ethical problem therefore cannot be treated only as a matter of whether auditors understand professional standards. It also concerns whether the institutional environment enables them to apply those standards when doing so is personally or professionally costly. Consequently, strengthening ethical decision-making requires not only technical training but also institutional safeguards that protect auditors from inappropriate authority pressure. Mechanisms such as whistleblower protection, independent reporting channels, and stronger organizational support for auditor objectivity may help reduce the negative influence of obedience pressure on professional judgment. This finding is consistent with more recent experimental evidence showing that obedience pressure encourages individuals to prioritize compliance with authority expectations over independent ethical judgment (Sugahara et al., 2023).

In practice, these safeguards must be reflected in the decision process rather than remaining formal statements of independence. Sensitive findings may, for example, need a documented escalation route that does not depend solely on the approval of an immediate superior. Review procedures should also make it possible to identify unexplained changes to audit findings and protect personnel who maintain professionally defensible positions. Such arrangements reduce the extent to which one authority figure can determine both the content of an audit decision and the personal consequences faced by the auditor. Accordingly, the finding addresses the research objective by identifying hierarchical influence as a specific social mechanism that can weaken ethical decision-making. The implication is not that ethical training is unimportant, but that its effectiveness is conditional on an organizational setting in which individuals can exercise professional judgment without inappropriate personal consequences. Ethical competence and structural protection must therefore operate together.

The Influence of Group Cohesiveness on Ethical Decision-Making

The test results show that group cohesiveness has a significant influence on ethical decision-making with an F value of 192.770 ($p < 0.001$). Participants in low group cohesiveness conditions had higher ethical decision scores compared to participants in high group cohesiveness conditions. The average ethical decision score in low group cohesiveness conditions was 84.813, while in high group cohesiveness conditions, it decreased to 69.472. These results indicate that a high level of closeness within a work group can increase conformity pressure, making individuals more reluctant to express judgments that differ from those of other group members. The 15.341-point difference suggests that relational considerations can have a meaningful influence even when no superior directly instructs the individual to make a particular decision. The source of pressure in this condition is more diffuse: it arises from the anticipated social consequences of disagreeing with people whose acceptance and continued cooperation are valued.

The significant effect of group cohesiveness supports the identification mechanism within Social Influence Theory. Kelman (1958) argues that individuals often adapt their behavior to maintain acceptance within valued social groups. When group membership becomes psychologically important, individuals may prioritize social harmony over independent judgment. The findings indicate that participants assigned to highly cohesive groups exhibited lower ethical decision-making scores, suggesting that strong interpersonal attachment may encourage conformity to group expectations. Unlike compliance with authority, identification operates through the value placed on the relationship itself. Individuals conform not primarily because another group member has formal power, but because disagreement may threaten their position, acceptance, or sense of belonging within the group. In an audit team, raising a sensitive finding can therefore be interpreted not only as a professional act but also as an act that may expose colleagues, disrupt established relationships, or damage the group's reputation. Once the issue is interpreted in relational terms, preserving group solidarity may become more salient than maintaining an independent professional position.

This finding is consistent with research emphasizing the role of group dynamics in shaping ethical behavior. Alleyne et al. (2019) demonstrate that social relationships within work groups influence ethical reporting decisions, while Kong et al. (2020) show that cohesive groups may discourage dissenting opinions and increase conformity pressure. Although cohesiveness is often viewed positively because it promotes cooperation and coordination, the present findings indicate that excessive cohesiveness may create unintended consequences when group norms conflict with ethical principles. This qualification is important because the result should not be interpreted as evidence that group cohesiveness is inherently harmful. Cohesion may improve communication, trust, and coordination when group norms support professional conduct. Its negative effect in the present experiment arose in a setting where maintaining group interests was placed in tension with the obligation to respond appropriately to an irregularity. The ethical consequence of cohesiveness therefore depends on the norm around which the group is united. A cohesive team committed to audit quality may reinforce ethical conduct, whereas a cohesive team committed to protecting its members or avoiding reputational damage may discourage dissen

The implications of this finding are particularly important for internal audit teams. Government internal auditors frequently work in collaborative environments where long-term working relationships are common. While teamwork is necessary for effective audit performance, strong social bonds may reduce auditors' willingness to challenge group consensus or report sensitive findings that could negatively affect colleagues or organizational reputation. In day-to-day audit work, the pressure may not appear as an explicit request to conceal a finding. It may be expressed through appeals to team solidarity, suggestions that the matter should be resolved internally, or concerns that disclosure will damage relationships developed over time. Because these signals are subtle and may be presented as efforts to protect teamwork, they can be more difficult to recognize as a threat to independent judgment.

Therefore, audit leaders should encourage constructive dissent and create an organizational climate in which professional skepticism is valued alongside teamwork. Such efforts may help prevent group cohesiveness from developing into conformity pressure that undermines ethical judgment. Constructive dissent can be strengthened by requiring each team member to document an initial assessment before group deliberation, assigning an independent reviewer to sensitive findings, and providing a route for communicating unresolved differences of opinion. Team leaders should also avoid equating disagreement with disloyalty. When professionally grounded disagreement is treated as a normal part of audit quality control, auditors are less likely to suppress concerns merely to preserve interpersonal harmony.

The finding thus contributes directly to the purpose of the study by identifying peer relationships as a source of social influence distinct from hierarchical authority. Obedience pressure works through the consequences attached to resisting a superior, whereas group cohesiveness works through the relational cost of departing from the group. Distinguishing these mechanisms matters in practice because they require different responses. Protection from superiors may not be sufficient when the pressure originates from colleagues, informal norms, and the desire to remain accepted within the audit team.

The Influence of Public Accountability Pressure on Ethical Decision-Making

Public accountability pressure shows the strongest influence on ethical decision-making with an F value of 420.023 ($p < 0.001$). Participants in high accountability pressure conditions showed much higher ethical decision-making scores compared to participants in low accountability conditions. The average ethical decision-making score in low accountability conditions was 65.833, while in high accountability conditions it increased to 88.452. The difference of 22.619 points is larger than the mean differences observed for obedience pressure and group cohesiveness. Within the conditions examined in this study, making public scrutiny more salient therefore produced a particularly substantial change in participants' willingness to choose the ethical course of action.

This result supports the internalization mechanism proposed by Social Influence Theory, which suggests that individuals are more likely to behave ethically when external expectations become aligned with internal values and moral standards. Unlike obedience pressure and group cohesiveness, which operate primarily through compliance and conformity processes, accountability pressure encourages individuals to consider the broader consequences of their decisions and their responsibility toward stakeholders. The public accountability condition changed the relevant audience against which the decision was evaluated. When public monitoring and the publication of project outcomes became salient, the decision was no longer framed solely as an internal organizational matter. Participants were prompted to consider whether the decision could be justified to citizens and other external stakeholders whose interests were affected by the management of public resources. This broader frame makes principles such as transparency, responsibility, and protection of the public interest more relevant to the decision.

In terms of internalization, public expectations become influential because they are consistent with the underlying purpose of government auditing rather than merely because the public possesses direct hierarchical authority over the decision-maker. A decision to report an irregularity can be understood as fulfilling a responsibility to protect public resources and maintain trust in government administration. Public accountability pressure therefore provides a competing basis for judgment: instead of asking only whether a decision is acceptable within the organization or the work group, individuals are encouraged to ask whether it remains defensible when viewed from outside the organization.

The findings are consistent with accountability research suggesting that anticipated evaluation by others improves judgment quality and decision-making processes. Tetlock and Kim (1987) argue that accountability encourages more systematic information processing, whereas Lerner and Tetlock (1999) emphasize that accountability motivates individuals to justify their decisions using defensible reasoning. In auditing contexts, Misra et al. (2019) demonstrate that accountability reduces judgmental bias, while McManus (2021) argues that accountability mechanisms strengthen ethical awareness by increasing sensitivity to the consequences of professional actions. The current study extends these findings by showing that public accountability pressure not only improves judgment quality but also increases the willingness to report identified irregularities. This extension is important because the accountability examined in the experiment was not limited to evaluation by another organizational member. Public attention communicated through media monitoring and the publication of project results represented a wider and less controllable audience. Participants could not assume that an internally convenient decision would remain confined to the organization. The possibility of broader visibility increased the relevance of reasons that could withstand external scrutiny, thereby reducing the attractiveness of decisions based mainly on organizational convenience or interpersonal loyalty.

The practical implications are particularly important for public-sector governance. Unlike private organizations, government institutions operate under extensive public scrutiny because they manage public resources and are accountable to citizens. The findings suggest that accountability mechanisms can function as effective safeguards against unethical decision-making and strengthen auditors' willingness to exercise professional judgment in the public interest (Misra et al., 2019; Nadirsyah et al., 2024; Natan-Krup & Mizrahi, 2025). Increasing transparency, strengthening public reporting requirements, enhancing external oversight, and promoting public access to audit information may encourage more ethical decision-making among government internal auditors. Nevertheless, the practical implication is not simply that greater pressure should always be imposed on auditors. The experimental condition emphasized public visibility and scrutiny rather than formal punishment. Accountability is most likely to support ethical judgment when it makes the public consequences of a decision visible and encourages a professionally defensible explanation. If it is designed only as a punitive mechanism, it may instead encourage defensive or symbolic compliance. For this reason, public-sector accountability arrangements should combine accessible information, clear reporting responsibilities, and credible follow-up procedures. Therefore, accountability should not merely be viewed as an administrative requirement but as a governance mechanism capable of reinforcing ethical conduct within public organizations. For internal audit institutions, this may involve making the status of significant findings and their follow-up more transparent, communicating audit outcomes in forms that can be understood by relevant stakeholders, and ensuring that unresolved findings do not disappear within internal administrative processes. These arrangements make the public interest a continuing point of reference in audit decisions rather than an abstract principle invoked only after a problem becomes public. This finding addresses the research objective by demonstrating that social influence does not invariably weaken ethical decision-making. When the source of influence represents a broader constituency and directs attention toward public responsibility, it can strengthen rather than displace professional judgment. Public accountability pressure therefore functions as a potentially protective social influence within the ethical decision process.

Taken together, the results provide a broader understanding of how different forms of social influence shape ethical decision-making beyond the effects observed for each individual hypothesis. The findings of this study indicate that ethical decision-making cannot be understood solely through the perspective of individual moral values or professional competence. Ethical decisions are shaped by the interaction between individual judgments and the social environment in which those judgments are made (Cialdini & Goldstein, 2004; Jones & Hiltebeitel, 1995; Tormo-Carbó et al., 2024). This finding supports the argument that ethical behavior is embedded within social contexts and is influenced by social expectations, organizational relationships, and accountability structures (Cialdini & Goldstein, 2004; Jones & Hiltebeitel, 1995). Consequently, ethical decision-making should be viewed not only as an individual process but also as a social process that is affected by organizational conditions. The three findings show more specifically that ethical judgment may be directed toward different social reference points. Obedience pressure directs attention upward, toward the expectations of a superior. Group cohesiveness directs attention inward, toward acceptance and harmony within the work group. Public accountability pressure directs attention outward, toward citizens and external stakeholders. Although each condition makes a social audience relevant, the ethical direction of its influence depends on whose expectations become salient and what kind of conduct those expectations encourage.

More importantly, the findings demonstrate that social influence is not a homogeneous construct. Although obedience pressure, group cohesiveness, and public accountability pressure all represent forms of social influence, they do not produce similar behavioral consequences. Consistent with Social Influence Theory (Kelman, 1958, 1974), the findings suggest that different sources of social influence operate through different psychological mechanisms. Obedience pressure primarily operates through compliance mechanisms, encouraging individuals to align their decisions with authority expectations. Group cohesiveness operates through identification mechanisms, leading individuals to maintain group acceptance and social harmony. In contrast, public accountability pressure operates through internalization mechanisms, encouraging individuals to align their decisions with broader ethical standards and stakeholder expectations. This interpretation explains why increasing social influence does not necessarily lead to a uniform increase or decrease in ethical decision-making. The critical question is not simply how much pressure an individual experiences, but which audience defines the expected response. When the salient audience attaches personal or relational costs to ethical resistance, social influence can weaken independent judgment. When the audience makes responsibility for public consequences more salient, the same broader process of social influence can support an ethical decision.

This distinction represents an important contribution to the behavioral accounting literature. Prior studies have frequently portrayed social pressure as a factor that generally threatens auditor independence and ethical judgment (Brink et al., 2016; Habiburrochman et al., 2020). The present findings suggest a more nuanced interpretation. While some forms of social influence may weaken ethical decision-making by encouraging compliance and conformity, other forms may strengthen ethical judgment by increasing awareness of responsibility and accountability. Therefore, the ethical consequences of social influence depend not merely on its presence, but also on its source and underlying psychological mechanism. By examining the three pressures within the same experimental framework, this study also makes their contrasting roles more visible. Obedience pressure and group cohesiveness represent risks emerging from relationships located inside the organization, although one is vertical and the other horizontal. Public accountability pressure introduces a reference point located beyond those immediate organizational relationships. The contribution of the study therefore lies not only in confirming three separate effects, but also in showing that the social environment surrounding an ethical decision contains influences with different directions and ethical consequences.

The findings are particularly relevant in the context of public sector organizations. Government internal auditors operate within organizational environments characterized by strong hierarchical relationships, intensive teamwork, and substantial public accountability demands. Such conditions create multiple and often competing sources of social influence. On the one hand, auditors may experience pressure to maintain organizational harmony and comply with authority expectations. On the other hand, auditors are expected to uphold public accountability and protect the integrity of public resource management. The results of this study suggest that the quality of ethical decision-making is shaped by how these competing social influences are managed within the organizational environment. This is where the findings return directly to the main purpose of the research. The study sought to explain how obedience pressure, group cohesiveness, and public accountability pressure shape ethical decisions in a government internal-audit setting. The results identify two social conditions that can make an ethical decision more difficult and one condition that can strengthen it. Thus, the practical problem is not confined to the moral characteristics of individual auditors. It also concerns how the organization allocates authority, treats disagreement, and makes responsibility to the public visible in the audit process.

From a governance perspective, the findings indicate that strengthening ethical behavior requires more than reinforcing individual ethical values. Efforts to improve ethical decision-making should also focus on organizational mechanisms that reduce inappropriate authority pressure, prevent excessive conformity within work groups, and strengthen accountability structures. In particular, accountability mechanisms appear to play a critical role because they encourage individuals to evaluate decisions more carefully and consider their consequences for stakeholders (Lerner & Tetlock, 1999; Misra et al., 2019; Natan-Krup & Mizrahi, 2025). This finding is consistent with accountability research suggesting that anticipated evaluation promotes more systematic reasoning and higher-quality judgments (Lerner & Tetlock, 1999; Misra et al., 2019). These findings imply that a single intervention is unlikely to address every form of social pressure. Ethics education may strengthen awareness, but it does not remove the career consequences attached to resisting authority. Team-building may improve coordination, but without norms supporting dissent it may intensify conformity. Transparency requirements may enhance accountability, but they must be connected to reporting and follow-up processes that make public responsibility meaningful. Effective governance therefore requires a combination of structural independence, protection for professionally justified dissent, and credible public accountability. The field implications should nevertheless be interpreted according to the experimental scope of the study. The scores reflect participants' decisions in a controlled government internal-audit scenario and should not be treated as direct evidence of actual reporting behavior among practicing auditors. The controlled setting is valuable because it isolates the direction of each social influence while other aspects of the case are held constant. The findings therefore provide causal and theoretically grounded insight into conditions that may shape ethical judgment, rather than an estimate of how frequently misconduct is reported in actual audit institutions.

Overall, this study contributes to the growing literature on ethical decision-making by demonstrating that social influence may function both as a risk factor and as a protective factor. While obedience pressure and group cohesiveness may reduce the independence of ethical judgment, public accountability pressure may serve as an important governance mechanism that strengthens ethical decision-making. These findings extend Social Influence Theory by showing that compliance, identification, and internalization mechanisms can produce different ethical consequences within public sector audit environments. Accordingly, improving ethical decisions requires attention not only to the character and competence of decision-makers, but also to the social architecture within which professional judgment is exercised.

CONCLUSIONS

This study examines the influence of obedience pressure, group cohesiveness, and public accountability pressure on ethical decision-making in a public sector internal audit context. The findings show that obedience pressure and group cohesiveness weaken ethical decision-making, whereas public accountability pressure strengthens it. These contrasting effects demonstrate that the ethical consequences of social influence depend on its source, direction, and the expectations it makes salient.

The findings support Social Influence Theory by linking obedience pressure to compliance, group cohesiveness to identification, and public accountability pressure to internalization. This study therefore contributes to the behavioral accounting literature by showing that social influence can function either as a risk to independent ethical judgment or as a protective influence that reinforces responsibility toward the public. Practically, strengthening ethical decision-making requires more than individual ethics education. Public audit institutions should also provide protection against inappropriate authority pressure, encourage professionally grounded dissent within audit teams, and establish credible accountability and reporting mechanisms.

This study is limited by its use of accounting students as surrogate participants and simplified experimental scenarios. Although this design allowed the effects of each social influence to be isolated, caution is required when extending the findings to actual audit practice. Future research could involve government internal auditors, examine how multiple social influences interact, and investigate organizational conditions that shape ethical decisions in practice.

DECLARATION ON THE USE OF ARTIFICIAL INTELLIGENCE (AI)

During the preparation and revision of this manuscript, the authors used ChatGPT (OpenAI) to assist with language refinement, clarity, and the organization of selected passages, and Grammarly for language editing, including grammar, spelling, and readability improvements. All AI-assisted content was reviewed and verified by the authors. The authors take full responsibility for the accuracy, originality, citations, interpretations, and overall content of the manuscript.

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