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# THE EFFECT OF INDEPENDENCE AND RESPONSIBILITY ON SUBORDINATE OBEDIENCE TO ENGAGE UNETHICAL BEHAVIOR: EXPERIMENTAL STUDY

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**Abstract**

Research related to subordinate obedience to engage in unethical behavior is still limited and inconclusive because of the existence of superior pressure. Therefore, the following factors influence obedient subordinates to engage in unethical behavior. This study examines the influence of independence and responsibility on subordinates' obedience due to pressure from superiors to engage in unethical behavior. The research method used a true experiment using a 2 x 2 factorial design between subjects. Data was analyzed using ANOVA. The results show that subordinates who lack independence and responsibility to their superiors are more likely to engage in unethical behavior. Additionally, the results show that subordinates who lack independence and responsibility in their superiors are more likely to engage in unethical behavior. This research contributes to the behavioral research literature by understanding the factors that influence unethical behavior decisions by subordinates under pressure from superiors in real-world workplace contexts.

## INTRODUCTION

Accounting fraud remains a research topic in various countries, including Indonesia (Mahmudi et al., 2020). Accounting fraud is a deliberate attempt to take and use others' rights for personal gain. Accounting fraud is the misrepresentation or deliberate omission of amounts or disclosures in financial statements to deceive financial statement users. Fraud cases are divided into three types: asset

misappropriation, fraudulent statements, and corruption (Association of Certified Fraud Examiners, 2016). Asset misappropriation refers to the misuse or theft of a company's assets or those related to the company; this type of fraud is relatively easy to detect due to its measurable nature. Fraudulent statements are a type of fraud committed by officials or executives of companies or government agencies to conceal their actual financial condition by manipulating transaction data or financial statements to obtain profits. Corruption is an act of abusing authority, bribery, unauthorized receipt of funds, and economic extortion by individuals who work together to enjoy profits. Additionally, the weak internal control system creates opportunities for accounting fraud (Lisa et al., 2025). Generally, this type of fraud occurs in countries where law enforcement is still underdeveloped and governance is ineffective.

The Association of Certified Fraud Examiners/ACFE (2018) explained that the number of fraudulent financial statements is still relatively high. Many accounting fraud cases occur not only in Indonesia but also abroad. Including the case that became an accounting scandal in the country, namely PT Garuda Indonesia (Persero) Tbk. PT Garuda Indonesia (Persero) Tbk claimed to have recorded a brilliant financial performance in 2018, with a net profit of US$809 thousand or around Rp 11.33 billion (CNN Indonesia, 2019). The company's commissioner refused to sign the financial statements because he suspected irregularities in recording transactions in the 2018 annual financial statements. Two commissioners identified irregularities in one cooperation transaction with PT Mahata Aero Teknologi, a startup that provides onboard Wi-Fi technology. The Indonesia Stock Exchange (IDX) detected irregularities in the financial statements and issued a written warning, imposing a fine of Rp 250 million on PT Garuda Indonesia (Persero) Tbk, while also demanding that the company correct and present its financial statements. In addition, the Financial Services Authority (OJK) imposed a fine of IDR 100 million each on PT Garuda Indonesia (Persero) Tbk and all members of the board of directors. OJK also requires companies to improve and resubmit their 2018 financial statements. The case involving PT Garuda Indonesia is an example of a fraudulent statement.

Cases of corruption fraud also occurred in two national companies (State-Owned Enterprises/SOEs), namely PT Angkasa Pura II (Persero) and PT Industri Telekomunikasi Indonesia (Persero). The two state-owned companies decided to synergize in the procurement project for the baggage handling system (BHS), worth Rp 86 billion. The Finance Director of PT Angkasa Pura II (Persero) allegedly received a bribe of SGD 96,700 from the President Director of PT INTI as a thank-you gift for the project (Kompas.com, 2019). The bribery transaction was carried out through an intermediary from PT INTI and allegedly took place with the knowledge of the President Director of PT Angkasa Pura II (Persero). In the end, the Corruption Eradication Commission (KPK) arrested the Finance Director of PT Angkasa Pura II (Persero), the President Director of PT INTI, and an intermediary from PT INTI, designating them as suspects. The case is an example of fraud in the form of Corruption.

This phenomenon highlights that accounting fraud is a compelling topic for research, as this study examines the factors that influence unethical behavior in accounting fraud. This research is motivated by accounting fraud cases, which are unethical behavior. However, this study focuses on accounting fraud resulting from pressure exerted by superiors on subordinates to engage in unethical behavior. Generally, cases seem to occur in both government and private agencies because subordinates comply with their superiors. Subordinate obedience to follow orders due to pressure from superiors is a form of social pressure that can lead to bias in decision-making, ultimately influencing unethical behavior (Davis *et al*., 2006; Hartmann & Maas, 2010; Mahmudi et al., 2020). Subordinate obedience is a form of obedience that arises from pressure exerted by superiors to follow their orders, stemming from the authority of leaders (Mahmudi & Supriyadi, 2019).

Previous research has shown that subordinates commit accounting fraud or unethical behavior, such as manipulation, due to pressure from superiors. Several cases of accounting fraud scandals occur due to pressure from superiors to commit accounting fraud, which is a decisive action. Examples of accounting scandals at WorldCom and Olympus companies occurred due to pressure from superiors to take decisive action. Betty Vinson (WorldCom's Finance Director) conducted the transaction journal

case at WorldCom on the orders of Scott Sullivan, the CFO of WorldCom (Mintz & Morris, 2019). Scott Sullivan did this because of pressure from Bernie Ebbers, WorldCom's CEO.

In addition, the case of subordinate compliance due to pressure from superiors to commit accounting fraud occurred in Toshiba Corporation, a technology company established for 140 years. In 2015, Toshiba Corporation manipulated its financial statements by inflating profits by USD 1.22 billion over a five-year period. The case involved Hisao Tanaka and Norio Sasaki, Toshiba Corporation's President and CEO (Ando, 2015). Toshiba Corporation's independent team revealed that the company has a corporate culture where management decisions cannot be challenged. Subordinates cannot challenge the orders of powerful superiors who intend to increase profits by inflating profits. Based on this phenomenon, the topic of subordinate compliance committing unethical behavior, such as accounting fraud, due to pressure from superiors, is an interesting area for research.

Previous research has shown that pressure from superiors to subordinates to engage in unethical behavior is responded to in various forms by subordinates. Social determinants of unethical behavior, such as decision-making environments, encompassing institutional frameworks, organizational structures, incentive schemes, peer influences, and social norms, affect unethical behaviors (Villeval, 2024). The response can take the form of obedient subordinates taking action (Bishop, 2013; Bishop et al., 2017; Davis et al., 2006; DeZoort & Lord, 1994; Mayhew & Murphy, 2014; Milgram, 1974). However, some subordinates do not obey the pressure of superiors by avoiding, refusing, and resisting (Sachau *et al*., 1999; Zeigler-Hill *et al*., 2012). This research focuses on accounting fraud committed by subordinates under pressure from superiors to engage in unethical behavior. Previous research has concluded that subordinates who engage in unethical behavior are influenced by various variables, such as spirituality (Siska et al., 2024); time pressure (Emser et al., 2021); personality (Yahoodik et al., 2021); power (Huang et al., 2020), psychological impact (Faria, 2024; Kouchaki & Smith, 2025); social influence, pressure, dynamics, and uncertainty (Baljevi et al., 2024; Ciranka & Bos, 2019; Clayton & Van Staden, 2015; Puaschunder, 2017; Stenmark & Kreitler, 2019).

Research on obedience due to pressure from superiors to carry out unethical behavior in the Indonesian context is still limited (Dewi & Sulindawati, 2022; Grediani & Sugiri, 2010; Herianti, 2021; Mahmudi & Supriyadi, 2019; Lucyanda & Sholihin, 2023; Mahmudi et al., 2020). Grediani & Sugiri (2010) and Lucyanda & Sholihin (2023) concluded that subordinates create budgetary slack because of pressure from superiors. Dewi & Sulindawati (2022) found that the ethical orientation of idealism affects the act of making budgetary slack when there is obedience pressure. Mahmudi and Supriyadi (2019) concluded that individuals under the pressure of obedience tend to take real earnings management actions. Mahmudi et al. (2020) concluded that cognitive dissonance affects the decision to manipulate accounting because there is pressure from superiors to obey their orders. Herianti (2021) concluded that the locus of control affects the occurrence of fraud in procuring goods/services due to obedience pressure. Fukushima & Yamada (2024) suggest that unethical behavior within the organization might result from budget targets set to maximize performance or flexibility in response to the business environment, as well as the process of achieving them.

So far, research related to subordinate obedience to unethical behavior is still limited, especially in Indonesia, and is not conclusive regarding what factors affect obedient subordinates to take unethical behavior (Mahmudi et al., 2020). The limitations and inconclusive results of the previous study motivated this research. This study aims to fill the gap in the research area regarding the factors that influence a subordinate's decision to engage in unethical behavior under pressure from superiors. This research focuses on cases in companies because many cases of unethical behavior have occurred in business-oriented companies that commit accounting fraud. Therefore, it is essential to investigate the factors that influence subordinates' obedience in engaging in unethical behavior under pressure from superiors.

To explain the individual response to pressure from superiors to engage in unethical behavior is the obedience theory developed by Milgram (1974). The Milgram experiment is the proper study to explore how social influence can affect people's moral standing (Chen, 2024). In this study, the concept of obedience, using experimental studies conducted by Milgram, has impacted social psychology literature (Çapan & Uzunçarşılı, 2022). Obedience theory explains that individuals tend to obey orders

from superiors even if the actions ordered are straightforward, can harm others, or are contrary to attitudes, beliefs, and values (Milgram, 1974). The theory of obedience (Milgram, 1974) explains that subordinates obey their superiors to perform unethical behavior because the individual is in an agentic and autonomous state. An agentic state is one in which an individual is considered to have more authority (responsibility) than others. With this more authority, an individual can give instructions, and others must obey them. However, this condition creates a moral strain for those who must obey it. Meanwhile, an autonomous state is one where individuals are free to act independently and make decisions without being influenced by others. Individuals can follow their moral ethics and are responsible for their actions.

This study examines agentic and autonomous states as factors that influence subordinate obedience to behave unethically under pressure from superiors. This study uses the responsibility variable as a proxy for the agentic state and the independence variable as a proxy for the autonomous state. This study employs an experimental approach because experimental research is the most suitable method for testing cause-and-effect relationships. Experimental research focuses on the causal relationships between research variables because it manipulates the independent variable and then observes the results of the manipulation in the dependent variable. Experimental research aims to present empirical evidence for theories that explain and predict the phenomenon of causal relationships (Nahartyo & Utami, 2016). The research's independent variables are responsibility and independence, while the dependent variable is subordinates' obedience to pressure from superiors to engage in unethical behaviors.

This study examines the factors that influence subordinates' decisions to engage in unethical behavior under pressure from superiors. The factors used in this study are independence and responsibility. Independence is an autonomous state, while responsibility is an agentic state, which influences subordinates' decisions to take specific actions in response to instructions from superiors to carry out such actions. An agentic state is one in which an individual is considered to have more authority (responsibility) than others do. With more authority, the individual can make changes, and others must obey them. However, this condition will create a moral strain for those who must obey it. Meanwhile, an autonomous state is one where individuals are freer to act independently and make decisions without interference from others. A person can adhere to their moral ethics, and they are responsible for their actions.

Obedience is a form of behavior where an individual obeys a direct order from the leader or superior without questioning the order's purpose (Colman, 2009). Obedience enables an individual to change their attitude and behavior without seeking approval from others. Obedience is different from compliance, which is an agreement made by a person without any burden or coercion, so that actions are carried out sincerely and without feeling burdened (Chialdini, 2009).

Milgram (1974) explained that two factors cause a person (subordinate) to obey superiors' destructive orders. The first is the binding factor that puts a person in a situation of obedience because of subordinates' courtesy, the desire of subordinates to fulfill their initial promises in helping superiors, and the difficulty of refusing in the superior's environment. The second is the subordinate's mind adjustment, which interferes with his decision to leave the superior, who always gives orders. One form of adjustment of the subordinate's mind is the view that the subordinate does not hold responsibility for his actions and attributes them to the superior. Subordinates only consider themselves as superiors' agents or intermediaries.

Stanley Milgram studied obedience in a group with a leader at Yale University. Stanley Milgram's research aimed to investigate the extent to which people obey authority figures when instructed to perform actions that are contrary to their conscience and potentially dangerous. Stanley Milgram divided the group into two groups, one as "*teachers*" and the other as "*learners*". The "*teacher*" group reads a story to the "*learner*" group, and then the "*learner*" group is asked to give a choice of answers. If there is an error in the answer from the "*learner*" group, it will be punished with an electric shock. The electrical voltage is gradually ranging from 15 volts to 450 volts and is labeled ranging from "low voltage" and "medium voltage" to "danger: fatal electrical voltage," while the two highest voltages are labeled "XXX" (Milgram, 1974).

When the voltage reaches the 300-volt level, the "*learners*" will knock on the wall, begging for the experiment to be stopped. When it exceeds 300 volts, the "learner" group will remain silent and refuse to answer the previous question posed by the "*teacher*" group. It will be considered a wrong answer, so the electrical voltage must be applied to the electrical voltage level at which the participant (subordinate) ceases to be a measure of his obedience to the authority (superior). Of the 40 people who participated in this experiment, 26 reached the highest level of voltage, while 14 stopped before reaching it. The results of this study show that the pressure of superior authority on subordinates is strong enough that they obey even though it is dangerous.

The Milgram experiment is a very controversial study (Russell, 2024). The Milgram experiment is a controversial study due to its ethical concerns, particularly the deception and psychological harm inflicted on participants who were administered fake electric shocks. However, it showed important results in the study of social influence. The results show that individuals obey orders that damage, hurt, and destroy others when told to do so or because of pressure. This form of destructive obedience is an extreme form of social influence.

The responsibility and independence variables are proxies for the agentic state and the autonomous state, respectively. According to the obedience theory (Milgram, 1974), Independence and responsibility play a role in subordinate obedience because superiors pressure subordinates to take unethical actions. This research focuses on accounting fraud to explain unethical behavior or actions. The independence variable is manipulated at two levels: independent and non-independent. Meanwhile, the responsibility for results is divided into two levels: the superior is responsible, and the subordinate is responsible.

The research of Rohma and Zakiyah (2022), Mahmudi et al. (2020), Mahmudi and Supriyadi (2019), Apriliani et al. (2014), and Dewi & Sulindawati (2022). They employed obedience theory to explain the pressure from superiors to engage in unethical behavior in Indonesia. Their research examines various factors that influence subordinates to commit unethical actions in response to orders from superiors across different contexts, such as earnings management, whistleblowing, and budgetary slack.

According to the Dictionary of Indonesian (KBBI), the definition of independence is freedom. Independence in the context of this research is the freedom an individual has to do what he wants and can do it at any time according to his wishes. Subordinates exhibit unethical behavior because of pressure from superiors based on whether the subordinate is free to accept or reject obeying the instruction from the superior.

Responsibility explains that the responsibility lies with the superior or the subordinate. Unethical behavior by subordinates due to pressure from superiors occurs due to shifting responsibility from subordinates to superiors (Davis *et al*., 2006). When the responsibility falls on the superior, the subordinate will likely obey the superior's orders, even if the order is unethical.

Obedience theory (Milgram, 1974) explains that the subordinate's obedience behavior in response to the superior's action is because the individual is in an agentic and autonomous state. The independence of subordinates is a proxy of the autonomous state in this study. Autonomy is defined as the freedom to act independently and make decisions according to moral ethics. The person is responsible for the actions taken. The responsibility in this study serves as a proxy for the agentic state. An agentic condition is when a person is considered to have more authority (responsibility) than others. A person can make changes with more authority, and others must obey them. The responsibility can be with the boss or the subordinates.

Milgram (1974) used the obedience of subordinates to superiors using an experimental method. This study created two groups: the "teacher" group as the superior and the "learner" group as the subordinate. The experiment was carried out by manipulating the condition of the subordinate group by answering the question correctly; if it is wrong, an electrical voltage will be applied to the participant (subordinate), and the level of electrical voltage at which the participant (subordinate) ceases to be measured is a measure of his obedience to the authority (superior). The results of this experiment concluded that individuals obeyed the orders of their superiors even though the orders were unethical behavior (destructive). Blass (1991) examined the role of personality, situation, and interaction of the

two in understanding compliance behavior. A literature study related to the compliance research of the Milgram experiment. In general, the results of a literature study conducted by Blass (1991) concluded that personality (dispositional) and situational factors play a role in subordinate obedience to superiors. Additionally, personality and situational factors also play a role in subordinate obedience to superiors.

DeZoort & Lord (1994) examined the effect of obedience pressure on the judgment of auditors. The research method used is experimental. DeZoort & Lord (1994) divide compliance pressure into three manipulation groups: the control group without pressure (no instructions from superiors), the manipulation group that received pressure from the audit manager, and the manipulation group that received pressure in the form of instructions from audit partners. The study's results concluded that auditors are vulnerable to compliance pressure. Auditors who receive inappropriate instructions from managers and partners are more likely to violate professional norms and standards compared to those who are not under pressure. In addition, the results also show that pressure from partners has more impact on judgment audits than pressure from managers. Lord & DeZoort (2001) examined the impact of commitment and moral reasoning on auditor responses due to the influence of social pressure. This study uses an experimental design with 171 auditors as participants in between-subject experiments. The study concluded that social pressure impacted the increase in auditors' willingness to sign *off* on account balances (financial statements) that were materially mispresented.

Davis et al. (2006) examined the effect of management accountants ' pressure and perceived responsibility on budgetary slack creation. The research method used was an experiment using 77 management accountants. The study results concluded that participants who relaxed the budget based on the initial budget recommendation were less responsible for the budget than those who refused to slack the budget. In addition, it was found that most participants who carried out budgetary slack did so unfairly and contrary to their duties. Mayhew & Murphy (2014) examined the impact of authority on reporting, rationalization, and emotional response behavior (*affect*). This study uses an experimental design. The study results concluded that by releasing responsibility, participants could rationalize their unethical behavior due to pressure from superiors (authority). Letting go of that responsibility by saying that I did it because my superior asked me to.

Bishop *et al.* (2017) examined the influence of CEO social pressure and CFO accounting experience on CFO financial reporting decisions. This study employs an experimental design with 69 CFOs of public companies as participants. This study used a between-subjects design with three levels of CEO pressure manipulation (a control group without pressure, a compliance pressure group in which the CEO asks the CFO to revise the estimate, and an obedience pressure group in which the CEO tells the CFO to revise the estimate. The study concluded that compliance pressure and obedience pressure from CEOs significantly influenced the increase in CFOs' desire to revise their initial inventory adjustments. Mahmudi & Supriyadi (2019) examined the influence of religiosity on earnings management under pressure to comply. This study conducted a laboratory experiment with a 2 x 2 factorial design (obedience pressure x level of religiosity). The results concluded that individuals under obedience pressure were more likely to perform real earnings management actions than the control group. This study concludes that religiosity cannot mitigate the relationship between compliance pressure and the decision to do real earnings management.

Mahmudi et al. (2020) investigate the response of management accountants as subordinates when their immediate manager orders them to engage in accounting manipulation. The results indicate that most subordinates tend to obey authority orders to engage in accounting manipulation under obedience pressure. This research also found that subordinates manipulate accounting according to their cognitive dissonance. Herianti (2021) examined the influence of locus of control on fraudulent actions in procuring goods/services under the pressure of obedience. This study uses a 2 x 2 experimental design. Herianti (2021) concluded that the locus of control affects the occurrence of fraud in procuring goods/services due to the pressure of obedience. In conditions of compliance pressure, the external locus of control affects the occurrence of fraud in procuring goods/services compared to the internal locus of control. In addition, this study concludes that the external locus of control affects the occurrence of fraud in procuring goods/services under conditions of compliance pressure compared to the absence of compliance pressure.

Dewi & Sulindawati (2022) used a 2 x 2 experimental design between subjects to examine the influence of an idealistic ethical orientation on the aspiration of budget gaps under the pressure of obedience. Dewi & Sulindawati (2022) concluded that ethical orientation, idealism, and obedience pressure can affect the creation of budget gaps. When there is pressure on obedience, individuals with a low idealistic ethical orientation tend to create a budget gap compared to individuals with a high idealistic ethical orientation. These results suggest that individuals with a high ethical orientation, characterized by idealism, tend to be ethical and act honestly despite facing social pressure within the organization. Lucyanda & Sholihin (2023) investigated the effect of gender and code of ethics on budgetary slack ethical judgment. The result concluded that gender plays a role in budgetary slack ethical judgment.

Based on the obedience theory described above and the results of previous research, three hypotheses were proposed. Hypothesis 1 (H1) is that subordinates without independence tend to be more obedient to unethical behavior due to pressure from superiors than subordinates with independence. Hypothesis 2 (H2) posits that subordinates tend to be more obedient to engage in unethical behavior due to pressure from superiors when the responsibility lies with superiors than when it lies with subordinates. Hypothesis 3 (H3**)** posits that subordinates who lack independence and responsibility in their superiors will tend to be more obedient to unethical behavior due to pressure from superiors, compared to subordinates who have independence and responsibility fall on them.

This study makes theoretical, methodological, and practical contributions to behavioral research, especially research on subordinates' decisions to engage in unethical behavior under pressure from superiors. Theoretical contributions are expected to contribute to the development of behavioral research literature related to the study of social influence, especially obedience theory (Milgram, 1963). The methodological contribution of this study involves true experiments. Meanwhile, this research practice can help practitioners understand how pressure from superiors to subordinates impacts the decisions made by subordinates, even though the actions are decisive.

## METHOD

This study uses a web-based experiment to test the causal relationship between independence and responsibility of results with subordinate obedience and superior pressure to carry out unethical behavior. A web-based experiment is a computer program designed to control the execution of experiments, collect data, and analyze results conducted online (Matute et al., 2012). In addition to providing benefits such as time efficiency due to a broader range of samples, lower costs, reduced experimental effects, and ease of data processing, web-based experiments are well-established and widely used methods (Brandon *et al*., 2014; Nahartyo & Misra, 2018). This method is believed to be able to overcome the problem of validity in experimental research, which has long been criticized (Nahartyo & Misra, 2018).

The experimental method is a true experiment with a 2 x 2 factorial design between subjects. We use two independent variables: independence and responsibility. The independence variable is manipulated at two levels: independent and non-independent. The responsibility variable is manipulated at two levels: the responsibility for the result lies with the superior, and the responsibility for the result lies with the subordinate. The distribution of experimental subjects into experimental cells utilizes randomization to ensure that the conditions of each subject in the group are equal. Equality between groups will have an impact on the characteristics (demographics) of participants, whose manipulation is not evenly distributed to each group as well, so this study argues that the factors that affect the dependent variable are purely dependent on the manipulation of the independent variables (Nahartyo & Utami, 2016).

The participants of this study are accounting students who have taken courses in financial accounting, management accounting, and business ethics at the Faculty of Economics and Social Sciences, University of Bakrie. This study utilizes students as surrogates because the task scenario is not complex and, therefore, does not require the experience and expertise of the participants. Using students as subordinates who receive instructions from superiors to engage in unethical behavior is

justified (Elliott *et al*., 2007; Khera & Benson, 1970; Liyanarachchi, 2007; Mortensen *et al*., 2012). Participants are invited to participate in experimental research through class announcements. The experiment was conducted in the classroom to maintain a consistent atmosphere and environment. Participants accessed the experiment simulation through the website using their respective laptops. The experiment is conducted by an experimenter who serves as a facilitator of the simulation under the experimental protocol. The experimenter followed a standardized protocol to ensure procedural consistency during in-class experiments. The study involved 127 participants.

The experiment simulation begins with the first stage (introduction and informed consent) and concludes with the final stage (debriefing). In the first stage, participants log in to the website provided. After logging in, the website displays a welcome greeting to the participant, an explanation of the procedures and incentives, and a statement confirming the participant's willingness to participate as the subject of the experiment (informed consent). In the second stage, participants fill in demographic data, including gender, age, work experience, and study program. After providing the demographic data, the participants proceeded to the third stage. In the third stage, participants are asked to understand the role, read and understand the company profile, internalize the role by learning the description of independence and responsibility results (manipulation), checking manipulation, and making decisions related to unethical behavior on the instructions of the superior and the presence of pressure from the superior. The last stage is the debriefing. This stage provides the participants with the clearest information about the experiment and returns the subject's situation and emotions to their pre-manipulation state.

In this study, the independence scenario is determined by whether subordinates have or lack decision-making freedom. The independence variable is manipulated by giving the participants a contract agreement with two levels: no-independent and independent. Independent groups are often manipulated by awarding contracts, and participants are given the freedom to act according to their conscience, within the company's existing limits. Participants are prohibited from following their superiors' orders if they violate the law and professional ethics. The manipulation of contractual agreements, in which participants must agree to and obey every order given by their superiors, is not afforded to independent groups.

The responsibility scenario in this study is that a person is responsible for any decisions made, whether the responsibility falls on the superior or the subordinate. The responsibility variable is manipulated at two levels: responsibility in the superior and responsibility in the subordinate. If the responsibility falls on the superior, the subordinate is not responsible for the actions taken because the person responsible is superior. While the condition of responsibility falls on subordinates, each subordinate is personally accountable for their actions. Subordinates who commit unethical acts that violate ethics, and the law will be sanctioned.

An unethical behavior decision refers to a participant's response to a case of unethical behavior involving accounting fraud. The scenario for unethical behavior involves the participant being asked to determine the price of raw materials according to the superior's instructions or under the terms of the sales contract. The superior orders his subordinates to choose the cheapest raw materials. In sales contracts with customers, the price of raw materials from the company is IDR 200,000 per unit. However, the superiors ordered the subordinates to choose the cheapest raw materials, which cost Rp100,000 per unit. Participants were given five choices of raw material prices using a Likert scale of 1 to 5: IDR 100,000/unit (scale 1), IDR 125,000/unit (scale 2), IDR 150,000/unit (scale 3), IDR 175,000/unit (scale 4), and IDR 200,000/unit (scale 5). If the participant chooses raw materials for Rp100,000/unit under the superior's order, the subordinate fully complies with the superior's order (100% obedience). Conversely, if the participant chooses raw materials under the agreement with the customer, which is Rp200,000/unit, it indicates that the participant does not comply with the superior's orders (0% obedience).

Manipulation scenarios and experimental procedures are designed to ensure high internal and external validity. This study employs factorial design, randomization, manipulation check procedures, pilot tests, and external validity considerations tailored to the company's specific case conditions. This study meets the aspect of ecological validity, ensuring high external validity. The research was

conducted using realistic scenarios and conditions that resembled reality, thereby fulfilling the ecological aspects of this research (Nahartyo & Utami, 2016). This study addressed internal validity threats, including history, maturation, testing, instrumentation, and regression.

This research simulates experiments in the classroom and is conducted simultaneously to achieve the same environmental management, thereby overcoming historical threats. The experiment was implemented over a short duration of approximately 30-45 minutes. The procedure was made short, concise, and easy for participants to understand, and they were encouraged to overcome the maturation threat. This study will use different participants for pilot tests and experimental simulations to overcome the testing threat. The instrumentation threat is overcome by developing computer-based instruments to ensure consistency and uniformity in implementing experiments. Pilot tests are conducted to test the instruments. This study uses subject randomization to overcome the regression threat.

## RESULTS

The participants included 129 people, including undergraduate accounting students at the Faculty of Economics and Social Sciences at the University of Bakrie Jakarta. Students were asked if they were willing to participate in the class. Students who were willing to participate were asked to log in to the prepared website. After students logged in, they began to fill in the respondents' demographic data. After filling in the demographic data, the students were randomly assigned to their respective groups.

The developed instrument or scenario is pilot tested before data collection. This pilot test was conducted to provide an overview of the quality and effectiveness of manipulation techniques and the ease with which participants understood the scenario. The pilot test was conducted on a group of accounting students in the bachelor's program to ensure that the manipulation scenario is acceptable and understandable. The pilot test results showed that the scenario was easy to understand, and the manipulation check results were good. Therefore, data collection proceeded.

Manipulation checks of responsibility (where responsibility falls on the subordinate and responsibility falls on the supervisor) use three questions. The first question is in the form of "Is there a role in the company?" using the answer "superior" or "subordinate". The second question is in the form of "Is every action you personally take your responsibility?" using a "yes" or "no" answer. The third question is in the form of "Who is responsible for the work results?" with the answer "superior" or "subordinate". Manipulation checks for independence manipulation (non-independent and independent) use two questions. The first question is in the form of "Your obligation as a subordinate is to follow orders" using the answer "Director of Operations" or "Director of HR". The second question is in the form of "Are you obliged to follow the orders of your superiors even if the orders violate the law and professional ethics?" using the answer "yes" or "no". The manipulation check results show that experimental manipulation and control are effective. However, of the 129 collected data, two (2) were not used because they did not pass the manipulation check. So, the data that can be used is 127 (98%) for further processing.

Table 1 presents the statistical description of the participants' demographic data, including gender, age, responsibility for results, independence, and obedience of subordinates following orders from superiors to engage in unethical behavior. Table 1 shows that the gender of women (78%) is more than that of men (22%). The average age of the participants was 19.7, with the highest number of participants being 19 years old (48%), the youngest being 18 years old (7%), and the oldest being 22 years old (125). The variable of responsibility that received the manipulation of responsibility was in the subordinate as many as 62 participants (49%), while the responsibility was in the superior as many as 65 participants (51%). The independence variables that received manipulation were not independent, with a total of 65 participants (51%), and independent, with a total of 62 participants (49%). The mean of obedience decision of subordinates to engage in unethical behavior due to pressure from superiors is Rp152.165.35.

Table 1. Demographic Data of Participants

| Variable | Level | Total and (%) |
|---|---|---|
| Gender | Woman | 99 (78%) |
| | Man | 28 (22%) |
| Age | 18 Years | 09 (07%) |
| | 19 Years | 61 (48%) |
| | 20 Years | 23 (18%) |
| | 21 Years | 19 (15%) |
| | 22 Years | 15 (12%) |
| Responsibility for results | Subordinate | 62 (49%) |
| | Superior | 65 (51%) |
| Independence | No Independent | 65 (51%) |
| | Independent | 62 (49%) |
| Subordinate Obedience to Engage in Unethical Behavior | Rp100.000 | 32 (25%) |
| | Rp125.000 | 09 (07%) |
| | Rp150.000 | 38 (30%) |
| | Rp175.000 | 12 (10%) |
| | Rp200.000 | 36 (28%) |
| Total n = 127 | | |

Source: Processed Data (2024)

The ANOVA assumption (normality and homogeneity) was tested before testing the hypotheses. The ANOVA assumption test was performed (p-value > 0.05). Table 2 presents the statistical description, including the mean and standard deviation of the manipulation variables, as well as the number of subjects, in a 2 × 2 factorial design. The independent variables (factors) are responsibility and independence. Responsibility is manipulated at two levels: responsibility falls on the subordinates and superiors. Independence is manipulated at two levels: no independent and independent. In the experimental scenario, participants are asked to make decisions according to the orders of their superiors. If the participant chooses raw materials for Rp100,000/unit under the superior's order, the subordinate fully obeys the superior's order (100% obedience). Coversly, if the participant chooses raw materials under the agreement with the customer, which is Rp200,000/unit, it shows that the participant does not comply with the superior's orders (0% obedience).

Table 2. Descriptive Statistics of Mean and Standard Deviation

| Independence | Responsibility Results | | Total |
|---|---|---|---|
| | Subordinate | Superior | |
| **Not Independent** | 145.968<br>(29.649)<br>n = 31 | 108.824<br>(19.348)<br>n = 34 | 126.539<br>(30.897)<br>n = 65 |
| **Independent** | 170.161<br>(23.646)<br>n = 31 | 187.903<br>(20.280)<br>n = 31 | 179.032<br>(23.606)<br>n = 62 |
| **Total** | 158.065<br>(29.258)<br>n = 62 | 146.539<br>(44.388)<br>n = 65 | 151.165<br>(38.672)<br>n = 127 |

Source: Processed Data (2024)

Table 2 shows that the responsibility manipulated results with the responsibility in the subordinate having a mean (158.065) and a standard deviation (29.258) higher than the responsibility in the superior with a mean value (146.539) and a standard deviation (44.388). This difference explains why subordinates are more obedient to engage in unethical behavior when the responsibility is on the

superiors because of pressure from superiors. The independence variable manipulated by no independent subordinates had a mean (126.539) and a standard deviation (30.897) that were lower than the mean value (179.032) and standard deviation (23.606) where the subordinates were independent. This difference explains why subordinates are more obedient to engage in unethical behavior when they have no independence than when they have.

The three hypotheses proposed in this study were tested using the ANOVA test with a p-value < 0.005 (Table 3). Hypotheses 1 and 2 test the main effects of each independent variable: responsibility and independence. Hypothesis 3 tests the interaction effect of the variable of responsibility for outcomes and independence.

Table 3. ANOVA Results

| Variable | Type III Sum of Squares | df | Mean Square | F | Sig. |
|---|---|---|---|---|---|
| Corrected Model | 1146927154153[a] | 3 | 38230905138 | 69.319 | .000 |
| Intercept | 2976497713687 | 1 | 2976497713687 | 5396.911 | .000 |
| Responsibility | 2983282447 | 1 | 2983282447 | 5.409 | .022 |
| Independence | 84520997703 | 1 | 84520997703 | 153.251 | .000 |
| Responsibility * Independence | 23873410994 | 1 | 23873410994 | 43.287 | .000 |
| Error | 67836812144 | 123 | 551518798 | | |
| Total | 3123125000000 | 127 | | | |
| Corrected Total | 182529527559 | 126 | | | |

R Squared = 0,628 (Adjusted R Squared = 0,619)

Dependent variable: Subordinate obedience under pressure from superiors to engage in unethical behavior

Source: Processed Data (2024)

Table 3 presents the results of the ANOVA, indicating a statistically significant difference (F = 5.409, p-value = 0.022) between subordinates and superiors in their obedience to engage in unethical behavior under pressure from superiors. Thus, the first hypothesis was supported. The results of the ANOVA test indicated a statistically significant difference (F = 153.251, p-value = 0.000) between independent and non-independent obedience in engaging in unethical behavior due to pressure from superiors. Therefore, the second hypothesis was supported. The results of the ANOVA test explained that there was a statistically significant difference (F = 43.287, p-value = 0.000) between the interaction of the responsibility falls on the subordinate who was not independent and the group of the interaction of the responsibility falls on the superior and independent in the subordinate's compliance to take unethical behavior due to pressure from the superior, so it was concluded that the third hypothesis was supported.

The effect size was tested using Cohen's d to assess the findings' practical significance (Cohen, 1988). The effect size group of subordinate and superior showed a Cohen's d of 0.31, indicating a medium effect size between subordinate and superior (Brydges, 2019). The effect size groups of not independent and independent showed a Cohen's d of 1.90, indicating a large effect size between not independent and independent (Brydges, 2019). We have performed a Bonferroni Correction to adjust for multiple comparisons. The Bonferroni-corrected alpha level was 0.025. After applying a Bonferroni Correction, we found that the correlations between variables in hypotheses 1 (p-value = 0.022), 2 (p-value = 0.000), and 3 (p-value = 0.000) remain statistically significant (p-value < 0.025).

To overcome an experimental error that may interfere with the causal relationship between the independent and dependent variables, this study employed control or covariate variables. Errors can stem from the subject's characteristics or the experiment's environmental conditions. The control variables used in this study are gender and age. Gender and age were used as covariate variables because it was possible that participant characteristics could affect the results. Analysis of Covariance (ANCOVA) reduces experimental errors by including gender and age variables in testing the influence

of responsibility and independence on subordinate obedience, thereby examining the likelihood of engaging in unethical behavior under pressure from superiors. The ANCOVA test results are shown in Table 4.

The ANCOVA test showed that the p-value of the age variable was 0.137 (>0.05). This result concluded that age did not significantly affect subordinate obedience to the pressure of superiors to perform unethical behavior. While the gender variable showed a p-value of 0.008 (<0.05), this result indicated that gender significantly affected subordinate obedience under pressure from superiors to engage in unethical behavior. The influence of gender on subordinates' decision to engage in unethical behavior due to pressure from superiors is because gender identity is stable and does not change. Differences in values, interests, or traits brought by women and men to the work environment that should cause differences in ethical perception will be stable over time (Dawson, 1992, 1995) so that it has an impact on ethical or unethical behavioral decisions (Lucyanda & Sholihin, 2023).

Table 4. ANCOVA Test

| Variable | Df | Mean Square | F | Sig. |
|---|---|---|---|---|
| Corrected model | 5 | 23858821419 | 45.653 | .000 |
| Intercept | 1 | 16328531242 | 31.244 | .000 |
| Gender | 1 | 3859493517 | 7.385 | .008 |
| Age | 1 | 1172693100 | 2.244 | .137 |
| Responsibility | 1 | 3278590860 | 6.274 | .014 |
| Independence | 1 | 85292554721 | 163.206 | .000 |
| Responsibility * Independence | 1 | 19239297631 | 36.814 | .000 |
| Error | 121 | 522606781 | | |
| Total | 127 | | | |
| Corrected Total | 126 | | | |

R Squared = 0,654 (Adjusted R Squared = 0,639)
Dependent variable: Subordinate obedience under pressure from superiors to engage in unethical behavior

Source: Processed Data (2024)

## DISCUSSION

Hypothesis 1 states that subordinates tend to be more obedient to engage in unethical behavior due to pressure from superiors when the responsibility is on the supervisor compared to when the responsibility is on subordinates. The results show that the mean of subordinates is higher than the mean of superiors; this mean difference suggests that subordinates are more likely to engage in unethical actions due to pressure from superiors when the responsibility lies with subordinates. The ANOVA test reveals a significant difference between the mean of the subordinate group and the mean of the superior group (Table 3). The results concluded that subordinates were more likely to engage in unethical behavior when pressured by superiors, particularly when superiors were held responsible. Responsibility is an important antecedent to obeying the superior's orders to behave unethically (Mayhew & Murphy, 2014). Determining responsibility is crucial in deciding whether to behave ethically or unethically. Furthermore, Mayhew and Murphy (2014) explained that there needs to be an action to prevent the transfer of responsibility that causes subordinates to manipulate reports or accounting fraud. These results support the obedience theory (Milgram, 1974) and the results of previous studies (Bishop, 2013; Bishop et al., 2017; Davis et al., 2006; DeZoort & Lord, 1994; Rohma & Zakiyah, 2022; Mahmudi et al., 2020; Mahmudi & Supriyadi, 2019; Apriliani et al., 2014; Dewi & Sulindawati, 2022).

Hypothesis 2 states that subordinates who lack independence tend to be more obedient and are more likely to engage in unethical behavior due to pressure from superiors than subordinates with independence. The results show that the mean of lack of independence is lower than that of independence. This difference suggests that subordinates who lack independence are more likely to exhibit unethical behavior due to pressure from superiors than those who have independence. The

ANOVA test confirmed a significant difference between the mean values of the lack independent and independent groups (Table 3). The results concluded that subordinates without independence were more likely to exhibit unethical behavior due to pressure from superiors if they lacked independence. Subordinates who are not independent are more likely to obey the superior's orders even if the order is unethical. Independence is an important mechanism for preventing adverse effects from pressure from superiors to engage in unethical behavior. These results support the obedience theory (Milgram, 1974) and the results of previous studies (Bishop, 2013; Bishop et al., 2017; Davis et al., 2006; DeZoort & Lord, 1994; Rohma & Zakiyah, 2022; Mahmudi et al., 2020; Mahmudi & Supriyadi, 2019; Apriliani et al., 2014, and Dewi & Sulindawati, 2022).

Hypothesis 3 states that subordinates who lack independence and responsibility from their superiors are more likely to exhibit unethical behavior due to pressure from superiors than subordinates who have independence and responsibility fall on them. The results show that the mean of the interaction of superiors' responsibility and subordinate lack of independence is lower than the mean of the interaction of subordinates' responsibility and independence. This difference suggests that subordinates with responsibility delegated to superiors and lacking independence are more likely to engage in unethical behavior due to pressure from superiors, compared to subordinates who have independence and responsibility falls on them.

The ANOVA test is used to determine whether there is a significant difference between the mean interaction of group responsibility in subordinates and no independent variables, and the interaction of group responsibility in superiors and independent variables (Table 3). The results of the ANOVA test explained that there was a statistically significant difference between the interaction of the responsibility of the result in the subordinate who was not independent and the group of the interaction of the responsibility in the superior and independent in the subordinate's compliance to take unethical behavior due to pressure from the superior, so it was concluded that the third hypothesis was supported. The results showed that subordinates were more likely to commit unethical actions under pressure from superiors when they lacked independence and responsibility for their subordinates, compared to when subordinates had independence and responsibility to them. These results support the obedience theory (Milgram, 1974). The results of this test conclude that the three hypotheses proposed are all supported.

The results of the ANCOVA test also indicated that the responsibility of the results had a significant effect on subordinates' obedience to the superior's pressure to perform unethical behavior, and independence had a significant effect on subordinates' obedience to the superior's pressure to perform unethical behavior. In addition, the results concluded that the interaction of responsibility and independence significantly affected subordinates' obedience to the pressure from superiors to engage in unethical behavior. These results complement the ANOVA results previously conducted to test the hypothesis. The results show that the ANOVA and ANCOVA tests concluded with the same results that support Hypothesis 1, Hypothesis 2, and Hypothesis 3.

This study concluded that the obedience theory (Milgram, 1974) can explain the subordinate's response to superior pressure. This theory posits that the agentic and the autonomous state influence subordinates' obedience to the pressure of superiors to perform unethical behavior. The Agentic State is a condition where individuals are considered to have more authority (responsibility) than others, so that one person can make changes with more authority and others must obey them. This condition can create moral strain for others who must obey it, especially under pressure. Meanwhile, an autonomous state is a condition in which individuals are free to act independently and make decisions without being influenced by others. Individuals can adhere to personal moral ethics and be held accountable for their actions.

This study also explains that subordinates act on behalf of superiors, as described in the agency theory (Jensen & Meckling, 1976). This study also concludes that the psychological process through which individuals relinquish moral responsibility when pressured by authority, as described in moral disengagement theory (Bandura, 1999). This study's results indirectly explain the integration of three theories: obedience theory (Milgram, 1974), agency theory (Jensen & Meckling, 1976), and moral disengagement theory (Bandura, 1999). This research contributes to the behavioral research literature by elucidating the economic and psychological factors that influence subordinates' decisions to engage in unethical behavior under pressure from superiors in real-world workplace contexts.

## CONCLUSION

This study examines the factors that influence subordinates' decisions to engage in unethical behavior under pressure from superiors. The factors used in this study are independence and responsibility. The independence variable is an autonomous state, and the responsibility of results is an agentic state that plays a role in the subordinate's decision to engage in unethical behavior due to pressure from superiors. The results of this study lead to several conclusions. First, subordinates tend to be more obedient to unethical behavior due to pressure from superiors when the responsibility lies with the superiors, rather than when the responsibility for results is with the subordinates. Second, subordinates who lack independence tend to be more obedient and are more likely to engage in unethical behavior due to pressure from superiors than subordinates who have independence. Third, subordinates who lack independence and responsibility with their superiors tend to be more obedient and are more likely to engage in unethical behavior under pressure from superiors than subordinates who have independence and responsibility to them. The results of this study confirmed the obedience theory, which explains that subordinates' obedience to the pressure of superiors to carry out unethical behavior is influenced by the agentic state and autonomous state. Independence is an autonomous state, and responsibility is an agentic state that plays an important role in subordinates' decisions to engage in unethical behavior due to pressure from superiors.

This study has several limitations that may affect the external and internal validity of the experiment. First, the data was collected through experiments in a classroom setting. Although the settings in the class are controlled to maintain internal validity, external validity can be ignored. Second, participants may have cognitive limitations when making decisions based on the situation in the scenario. Third, although the scenario was created under realistic conditions (ecological aspect), the possibility of the participant's answer is still influenced by the initial belief related to the participant's inherent moral intensity.

This study has limitations, and some suggestions can be provided for future research. First, the following study does not only consider the agentic state and the autonomous state as factors that affect the subordinate's decision to engage in unethical behavior due to pressure from superiors. Second, further research can consider internal factors that may influence subordinates' decisions to engage in unethical behavior due to pressure from superiors, such as moral intensity, personal values, culture, and religiousness. Third, to increase external validity, subsequent research can include practitioners as participants and examine whether there is a difference in the assessment of the decision to act due to pressure from superiors between student participants and practitioner participants.

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