

# HASIL CEK\_The Effect of Obedience

*by Akuntansi The Effect Of Obedience*

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# The Effect of Obedience Pressure and Religiosity On Fraudulent Financial Reporting

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**Abstract.** Financial reporting fraud is the least common type of fraud, but causes the most significant median loss of USD 1 billion. Given the magnitude of the impact of fraudulent financial reporting, academics need to understand the actions that can be used to reduce fraudulent financial reporting. This study examines the moderating effect of religiosity on the relationship between obedience pressure and fraudulent financial reporting behaviour among corporate managers. Previous research has shown that God's supervision and punishment and secular authorities can increase prosocial actions. Using an experimental study design, subjects were randomly assigned to two conditions of obedience pressure (none and present) and their level of religiosity was measured (low and high). The results of the study indicate that obedience pressure affects financial reporting fraudulent behaviour. Nevertheless, the effect of obedience pressure on fraudulent financial reporting behaviour can not be reduced under high religiosity. This paper differs from previous studies in that we examined fraudulent at the behavioural stage and no longer at the intention stage.

**Keywords:** Obedience Pressure; Religiosity; Fraudulent Financial Reporting; Supernatural Punishment Hypothesis

## 1 Introduction

Certain accounting scandals, such as the WorldCom affair, demonstrate the involvement of authority figures who directed subordinates to commit fraudulent financial reporting [1]. This reality is corroborated by [2], who give empirical evidence that CFOs frequently engage in fraudulent financial reporting in response to CEO pressure. CEO influences the CFO's career, and salary so can encourage the CFO to generate financial reports. CFOs who disobey the CEO's reactions risk losing their positions and financial gains [2].

Fraudulent financial reporting is the most uncommon type of fraud, occurring in less than 9% of cases, resulting in the most significant median loss of USD 1 billion [3]. This amount is much more significant than the damages incurred by the other two forms of fraud, which totalled USD 130,000 for asset misappropriation and USD 200,000 for corruption [3]. Fraudulent financial reporting causes businesses to lose their users' trust when they get incorrect information [4]. Stakeholders who make poor judgments may suffer a loss.

While previous accounting research has investigated the relationship between obedience pressures and fraudulent financial reporting, empirical research on mitigation strategies remains scarce. The Supernatural Punishment Hypothesis (SPH) is used in this study to examine the influence of religion on prosocial behaviour. According to SPH, there is a supernatural observer (God) who monitors all human actions and can punish any transgression, hence urging everyone to stay obedient [5]. In terms of financial reporting, the more religious a person is, the less likely he or she is to consider profit manipulation as an acceptable practice [6]. Businesses located in religiously dense communities are less likely to face financial reporting irregularities [7]. Numerous studies have concluded that corruption and abuse of power frequently occur due to a perpetrator's lack of religious values, integrity, ethical concerns, and egoism [8]. Additionally, the Islamic faith has been emphasized as a factor that can deter a person from committing fraud [9], [10]. However, most of this research concentrates on the elements that contribute to fraud, emphasizing developed-country companies.

The purpose of this study is to determine the effect of obedience pressure on fraudulent financial reporting conduct and to identify mitigation strategies that minimize the effect of obedience pressure on fraudulent financial reporting behaviour. One hundred and two students at a major university in Indonesia participated in an experimental period with a 2x2 between-subject design. The independent variables are obedience pressure (with and without pressure) and the level of religiosity (high and low). Participants were randomly assigned to 4 groups. In the experimental session, participants were faced with a lecturer who described the party that had the authority. We find that individuals under obedience pressure are more likely to commit fraudulent financial reporting than individuals who do not experience obedience pressure. In further testing, individuals with low religiosity had a higher average fraudulent score than individuals with high religiosity. However, the difference in the value of the fraud is not significant. Thus, religiosity is not able to mitigate fraudulent financial reporting in conditions of obedience pressure.

Further testing revealed that persons with a low level of religiosity had a higher average dishonesty score than those with a high level of religiosity. However, the difference in the fraud's value is negligible. Thus, religiosity is incapable of mitigating financial reporting dishonesty in the face of obedience pressure.

This research has several significant consequences and contributions. First, this study attempts to give a mitigation strategy for fraudulent financial reporting behaviour that has not been noticed previously [11]–[13]. Second, this study is contextualized within the Indonesian Muslim community. In Indonesia's context, religiosity is critical to the functioning of a heterogeneous society. The two most prominent Islamic organizations are Persyarikatan Muhammadiyah and Nahdlatul Ulama [14]. Given these circumstances, it is vital to conduct a test of religiosity based on Islam [15]. Third, most previous research concentrates on the elements that contribute to fraud, with an emphasis on developed-country companies, while this research used evidence from developing countries. Fourth, this study varies from previous research [16] in that it explicitly examines fraudulent financial reporting behaviour (fourth stage) rather than relying on intent to commit fraud (third stage).

## 26 2 Literature Review

### 2.1 Fraudulent Financial Reporting and Obedience Pressure

According to the [17], fraudulent financial reporting is an intentional misstatement or omission of financial statement numbers or disclosures to deceive financial statement users, causing financial statements to be considered fraudulent. The financial statements do not conform to generally accepted accounting principles. Fraudulent financial reporting is defined as the following: (a) the manipulation, falsification, or alteration of accounting records or supporting documents used to prepare financial statements; (b) the deliberate misstatement or omission of material events or transactions in financial statements; and (c) the application of incorrect accounting rules [17].

Fraudulent financial reporting is distinct from earnings management [18]. Fraudulent financial reporting has deviated from generally accepted accounting principles, and it is an illegal act. On the other hand, earnings management remains within the realm of generally accepted accounting standards and is a sort of accounting manipulation.

Financial reporting is unethical conduct. According to [19], individuals conduct unethical acts in companies due to both individual and situational variables. According to [20], individuals can commit fraud under financial, environmental, or personal pressure. Managerial pressure is one of the circumstances contributing to unethical behaviour [19].

Experiments conducted by [21] demonstrate that CFOs commit fraud in response to CEO pressure. When the CEO instructs the CFO to commit fraudulent financial reporting, the CFO is more likely to commit fraud. Individuals rationalize fraudulent financial reporting activity by blaming people in positions of power for the action rather than taking personal responsibility for it [12].

Studies on obedience pressure consistently demonstrate that an individual will continue to do acts directed by someone with greater power even if the activity contradicts his values and views. As a result, the researcher came up with the following hypothesis:

**H<sub>1</sub>: Individuals under obedience pressure will be more likely to commit fraudulent financial reporting than individuals who do not receive obedience pressure.**

### 2.2 Religiosity and Fraudulent Financial Reporting

Religion is regarded as a genuine aspect of the human experience, a significant influence in developing an individual's identity, and a necessary component of life (Sham and Yusof, 2015). Religion can be defined as an individual's state of belief in Allah/God, as evidenced by his dedication and religious passion [22]. Religiousness is defined as "believing strongly in the existence of God" [9].

According to the Supernatural Punishment Hypothesis (SPH), there is a supernatural observer (God) who monitors human actions and can punish any transgression, hence urging everyone to stay obedient [5]. Indonesia is a predominantly Muslim country. Every man who claims to be a Muslim must adhere to the "Six Pillars of Iman" with sincerity and trust. He must give complete and sincere faith in Allah as the creator of the universes and as the only one worthy of worship, and one's belief in his angels, messengers, books, the day of judgment and hereafter, and in fate. A person who is devout and has a deep and thorough understanding of their religion will be able to distance oneself from harmful actions. As a result, he or she will abstain from engaging in fraudulent actions, which are condemned by religion [9].

[23] assert that religion affects corporate ethics when religion is a significant component of self-identity. This is based on the self-categorization idea, according to which each individual has a standard for how someone in that category should behave [24]. When religion becomes the primary source of self-identity, violating religious norms causes cognitive and emotional distress, pushing individuals to adhere to religious laws [23]. Thus, the more robust a person's religious identity, the more likely to adhere to religious principles.

The previous study has established that religion affects corporate ethics, including financial reporting. [25] discovered that business executives and professionals who adhere to religious principles are more likely to

condemn unethical behaviour. Managers' financial reporting decisions are likely to be influenced by their religious beliefs.

Religion establishes ethical standards that help members distinguish between ethical and unethical behaviour [23]. This is further supported by Weaver and Agle's (2002) assertion that religiosity affects business ethics when individuals make religion the primary component of their self-identity. When religion is a significant part of one's identity, the religious deviation can generate cognitive and emotional pain, prompting adherents to conform to religious expectations [23]. Thus, the stronger a person's religious self-identity, the more likely he or she will behave religiously [7].

Individuals who are pressured do not always obey authority orders but may respond differently. This is consistent with the psychological reactance theory [26], which holds that persons compelled to execute specific behaviours experience a loss of freedom. This results in a resistance reaction aimed at restoring diminished or endangered freedom. Those who have a reaction of disobedience to authority directives frequently perform actions that contradict the orders. These effects occur primarily in response to pressure to violate professional or moral rules of conduct [26].

According to this study, if an individual has a high level of religiosity, pressure to engage in ethically dubious behaviour can result in a rejection reaction, as unethical behaviour contradicts religious values. Individuals who are subjected to obedience pressure and have a low level of religiosity are more likely to engage in fraudulent financial statements than those who are very religious. Thus, the researchers formulated the following hypotheses:

**H<sub>2</sub>: Individuals with high religiosity will be less likely to commit fraudulent financial reporting than individuals with low religiosity.**

**H<sub>3</sub>: Under conditions of obedience pressure, individuals with high religiosity are less likely to commit fraudulent financial reporting than individuals with low religiosity.**

### 3 Research Method

This study employs experimental laboratory methods. The effects of pressure on obedience (with and without pressure) and religiosity were examined using a 2x2 factorial design (high and low).

#### 3.1 Research subject

Undergraduate students from one of Indonesia large universities serve as participants in this study. Participants must have completed the Financial Statement Analysis, and Auditing course, and so must comprehend manipulation. Using students rather than practitioners in fraudulent financial reporting and audit experiments has become widespread [2], [13], [27].

Participants were informed that this assignment would count toward their final grade to emphasize the experiment's severity and motivate participants to report fraud. At the experiment, participants were unaware that the study was examining unethical behaviour but rather methodological learning. After the experimental session, participants were briefed on the real research objectives and allowed to withdraw from the study.

#### 3.2 Task

[12] obedience pressure instrument was used in this investigation. Participants were confronted with lecturers who described persons in positions of authority during the experimental session. The assignment entails the following procedures: (i) participants are instructed to work on the questions and then complete the response sheet after the lesson. The question consists of ten questions and must be completed within seven minutes; (ii) participants evaluate their responses by comparing them to the evaluator's responses, and (iii) participants record their scores on a score sheet. Participants are informed that only score sheets will be collected, so they have an opportunity to commit fraud. Participants completed the Muslim Daily Religiosity Assessment Scale (MUDRAS) to assess religiosity.

#### 3.3 Variable Measurement

In this study, the dependent variable is fraudulent financial reporting behaviour. Two variables served as independent variables in this study: obedience pressure and religiosity.

##### **Fraudulent Financial Reporting Behaviour**

The [12] instrument is used to characterize this variable. The fraction of fraud about the total amount that may be acquired is used to quantify fraud behaviour [12], [28]. This variable has a score range of 0 (honest) to 100 (fraud to the maximum possible score). Participants are advised that their reported grades will be incorporated towards their final course grades.

##### **Obedience Pressure**

Participants were subjected to manipulation in the form of obedience pressure by lecturers who were evaluating the top 9s. Subjects were divided into two groups: those who were not subjected to obedience pressure and those who were subjected to obedience pressure. Lecturer compel students to report a value greater



than the actual value to state how obedience pressure is treated. The lecturer directed them because the reported value would have an impact on the lecturer's performance appraisal.

**Religiosity**

Religiosity was measured using the Muslim Daily Religiosity Assessment Scale (MUDRAS) instrument developed by [29] and has been translated into Indonesian by [30]. Based on these measurements, participants were divided into two groups, namely groups with high religiosity and groups with low religiosity.

**Procedure**

Participants were divided into six different groups based on the treatment of obedience pressure (with and without) and religiosity (high and low).

**Table 1. Participant Distribution**

		Religiosity	
		High Religiosity	Low Religiosity
Obedience Pressure	With	Group A	Group B
	Without	Group C	D Group

In the experimental session, participants were faced with a lecturer who described them as a person who has authority. Participants enter the classroom to attend regular lectures taught by the lecturer. Lecturers provide lecture materials as usual. At the end of the class, the lecturer explained that the examiner would hold a performance evaluation. This deception will be explained during the briefing.

The examiner enters the room and distributes experimental instruments, which include: (i) question sheets, (ii) response sheets, (iii) reporting score sheets, (iv) MUDRAS instruments and (v) manipulation check sheets. The researchers explained that participants would receive ten points for a correct response, minus five points for an incorrect response, and minus eight points for a blank response. The participants were instructed to work on the questions and then complete the answer sheet. The question comprises ten questions that must be answered in less than seven minutes. Participants were asked to rate their responses by matching them to the researcher's suggestions and recording their scores on a score sheet. They were informed that only score sheets would be collected, providing an opportunity for participants to commit fraud.

Manipulation checks are conducted by asking participants after they have collected their score sheets. The question was: "Does the lecturer's performance appraisal score depend on your score?" [13].

**4 Result and Discussion**

**4.1. Demographic Checking Data and Manipulation**

Subject criteria in this study were undergraduate students majoring in accounting who had taken Auditing and Financial Statement Analysis courses. The number of subjects who were willing to participate was 102 students. A total of 2 participants failed to answer the manipulation check, so the number of participants that could be used was 100 people. Participants were divided into two classes to distinguish between the groups given obedience pressure and those without obedience pressure treatment.

It was carried out to ensure equality between experimental groups by ensuring that the randomization of participants in the division of groups had gone well.

**Table 2. Average and Standard Deviation of Fraudulent**

		Religiosity	
		High Religiosity	Low Religiosity
Obedience	With	<u>Group A</u>	<u>Group B</u>

Pressure	N: 30	N: 15
	Mean: 29.30	Mean: 32.67
	SD: 29.96	SD: 26.04
<b>Without</b>	<b>Group C</b>	<b>D Group</b>
	N: 37	N: 18
	Mean: 0.00	Mean: 3.89
	SD: 0.00	SD: 9.16

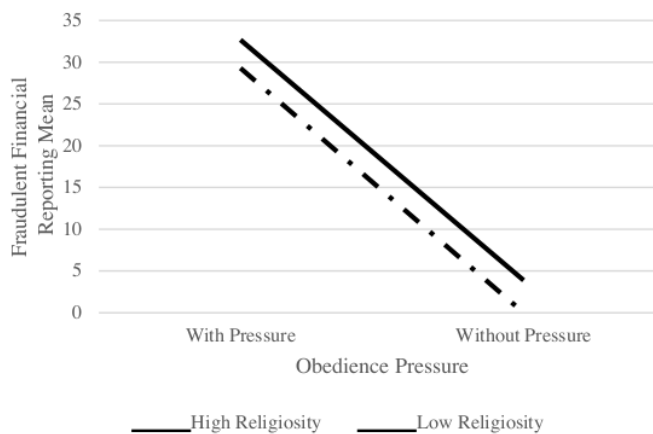
According to the table above, 45 subjects were subjected to obedience pressure treatment, while 55 subjects were without obedience pressure treatment. These data are used to test H1. Furthermore, the group of participants who received pressure on medication adherence will be compared again with the sub-group that received high and low religiosity conditions. This data is used to evaluate hypotheses H2 and H3.

#### 4.2 Hypothesis Testing and Discussion

Hypothesis 1 predicts that persons subjected to obedience pressure will be more likely to conduct fraudulent financial reporting than those not subjected to obedience pressure. The hypothesis testing procedure was divided into two stages: (i) comparing mean values between groups; and (ii) determining the significance of differences using the Two-way ANOVA analysis.

**Table 3. Two-way ANOVA test**

Source	df	Mean Square	F	Sig.
Obedience Pressure	1	18,473.99	47.99	0.000
Religiosity	1	288.33	0.75	0.389
Pressure*Religiosity	1	1.49	0.00	0.950
Error	96	384.91		



**Fig 1. The Effect of Obedience Pressure and Religiosity on Fraudulent Financial Reporting**

According to Table 3, the mean square of H1 is 18.473.99 with a 0.000 significance level. Thus, the data support hypothesis one. This result corroborates prior experimental findings [11], [12], [27], [31] that obedience pressure affects fraudulent financial reporting behaviour. This is also consistent with the research of [2], which indicates that CFOs are more likely to engage in fake financial reporting conduct due to CEO directives than for personal gain. Additionally, this research bolsters [32] theory of obedience, which claims that people tend to obey superiors' orders even when they violate their ethics, values, and beliefs.

This study demonstrates that obedience theory also applies to fraudulent financial reporting. Additionally, prior accounting research has demonstrated that obedience demands exist in the context of budgetary slack [33] and audits [34].

Hypothesis 2 predicts that persons with a high level of religiosity will be less likely to commit fraudulent financial reporting than those with a low level of religiosity. According to Table 3, the mean square of H2 is 288.33 with a 0.389 significance level. As a result, hypothesis two is not supported by the evidence. These findings corroborate [7] research, which examines whether religion as a social norm influences the method of earnings manipulation. The findings indicate that both religious and non-religious company managers continue to manipulate earnings in response to intense market pressures.

Additionally, [35] discovered that managers prefer to manipulate real earnings over accrual earnings because real earnings manipulation has a low detection risk [36]. This result is reinforced by data from a survey conducted by the [3] which shows that the fraud rate in Indonesia is still high, at IDR 873.430 million in 2019. Despite the high religiosity of the Indonesian people, Indonesia is also ranked 102 on Corruption Perceptions Index [37].

Hypothesis 3 predicts that under conditions of obedience pressure, individuals with high religiosity will be less likely to commit fraudulent financial reporting than those with low religiosity. The data in Table 3 indicate that the mean square of the pressure-religion interaction is 1.49, with a p-value of 0.950. As a result, hypothesis 3 is refuted by the evidence. This finding is in line with the research conducted by [38], which examined the effect of obedience pressure on real earnings management. The study found that individuals under obedience pressure were more likely to perform real earnings management than the control group. However, religiosity does not significantly reduce the relationship between obedience pressure and real earnings management.

## 5 Conclusion

This study provides several results. First, the study provides empirical evidence that obedience pressure affects fraudulent financial reporting behaviour. Individuals under pressure from their superiors tend to obey their superiors even though it is against values, ethics, and beliefs. This is because superiors have a substantial role in their future career decisions [2]. In addition, individuals will also tend to shift responsibility to those who ordered the action [12]. Thus, when individuals are instructed to commit fraudulent financial reporting, people are more likely to comply with the order. Second, this study proposes high religiosity as a method of mitigating fraudulent financial reporting when there is obedience pressure. The study results show that high religiosity does not significantly reduce fraudulent financial reporting under the existing pressure compliance conditions. This can be a suggestion for managers that it turns out that religiosity alone is not enough to prevent fraudulent financial reporting behaviour.

This study has several limitations, as follows. First, this study does not include situational factors as an effort to mitigate fraudulent financial reporting behaviour. According to the ethical literature, unethical behaviour is caused by dispositional factors (or often referred to as internal factors) and situational factors [19], [39]. Therefore, further research needs to include situational factors in this model. Second, there is a difference in the strength of pressure from the CEO to the CFO between the experiment and the real situation [11]. In real terms, the pressure may be greater than the experimental conditions because the monetary incentives are not as great as the actual conditions. Third, a new study examines the effect of obedience pressure on only one of three types of fraud. Further research needs to examine the effect of pressure on fraud in the form of asset misappropriation and corruption [3].

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