

Case Report

Study of auditor performance determinants: Organizational commitment as moderation (case study of Tangerang city inspectorate)

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Abstract: This study explores the determinants of auditor performance, focusing on the moderating role of organizational commitment within the Tangerang City Inspectorate. Employing stratified random sampling, a sample of 250 auditors was chosen to ensure diversity across experience, departmental affiliation, and roles. Quantitative analysis used SPSS to examine the relationships between auditor performance, organizational commitment, and other relevant variables. Findings indicated that organizational commitment significantly moderates the effects of various social pressures on auditor performance. This underscores the necessity for auditing organizations to foster organizational commitment to enhance auditor efficacy and uphold ethical standards. These results hold substantial implications for governance and audit quality assurance, suggesting that reinforced organizational commitment could lead to more robust auditor performance and ethical conduct within similar urban governance settings. This study contributes valuable insights into the influence of organizational dynamics on auditor behaviour and performance outcomes.

Keywords: auditor; performance determinants; organizational; moderation; social pressure

1. Introduction

In the dynamic field of auditing, where accuracy and dependability are crucial, it is imperative for organizations looking to improve their operational efficiency to comprehend the complex factors that influence auditor performance (Sumarlin et al., 2022). Auditor performance refers to the auditor executing audit tasks within a specified timeframe. Organizational commitment and dysfunctional audit behaviour are among the factors that impact auditor performance (Putra et al., 2020; Yohanes et al., 2022). Auditors are essential to maintaining compliance and financial integrity; it is critical to understand the intricacies of the factors that influence their performance (Anugerah et al., 2016). Auditors must make ethical decisions during the audit process, guided by relevant regulations, ethical principles, and personal values (Amir et al., 2023). According to Tama et al. (2023), auditors' ethical decision-making is crucial as it directs the auditor throughout the audit process, ultimately ensuring the delivery of high-quality audit outcomes. A study by Ratnawati et al. (2020) revealed that the accounting profession, particularly independent auditors, faces significant vulnerability and ethical dilemmas in service provision. Ethical problems can result in audit conflicts and lead to decisions that compromise auditor performance and professionalism (Sumarlin et al., 2022). Tama et al. (2023) reported evidence that audit conflicts lead to ethical dilemmas that auditors must confront, such as the audit of PT. Sherly Jokom from KAP Purwanto, Sungkoro, and Surja conducted Hanson International, Tbk and audits. In the audit, significant errors were identified in the

audited financial statements, resulting in permissions from the Financial Services Authority (OJK) being rejected, and a registration certificate from the Indonesian Institute of Certified Public Accountants (IAPI) was also ceased for a year. Amir et al. (2023) reported a concerning trend of low audit commitment among auditors. The Indonesian Institute of Accountants (IAI) established standards for auditors.

Independent auditing is the main standard among other determinants, emphasizing that auditors must uphold independence in mental attitude in all aspects of their assignments (Amir et al., 2023). Professional commitment plays a crucial role for independent auditors, reflecting their dedication to their profession. This commitment guides auditors to adhere to auditing standards, relevant regulations, and professional codes of ethics. Increased commitment to the profession can also decrease the likelihood of engaging in unethical behaviour (Jelinek, 2018). Putra et al. (2020) indicated that various factors could be linked to auditor dysfunctional behaviour. The Tangerang City inspectorate provides an engaging environment that makes it possible to connect theoretical ideas with real-world applications, deepening our knowledge of how organizational commitment affects auditor performance in a particular and dynamic setting, which provides new opportunities for organizations looking to improve the efficacy of their auditors and modernize their audit procedures. This study offers valuable business strategies and theoretical reflections as organizations struggle with the particulars of auditor performance criteria. The research's actionable recommendations and guidance could help firms enhance their audit practices and increase auditor dedication, eventually producing more substantial and valuable results. The complexities of auditor performance and organizational commitment become apparent and provide a comprehensive hold of performance determinants that surpass the academic domain (Maroun and de Ricquebourg, 2023; Mustapha et al., 2024).

In this study, we expand our investigation to include the external influences that auditors face and the internal dynamics of organizational commitment. The study focuses on the consequences of improper agreement and conformity demands within accounting organizations, explicitly examining how social influence pressures affect auditor judgments. The study aims to investigate the factors linked with auditor performance and emphasize the moderating role of organizational commitment. The Tangerang City Inspectorate serves as the case study for our analysis, offering a helpful case study to examine the subtle factors influencing auditor performance determinants in an actual setting. Since auditors are essential to maintaining compliance and financial integrity, it is critical to understand the details of the factors that influence their performance.

2. Literature review

Auditing and accounting have centred mainly on studying auditor performance, and auditor efficacy becomes critical with companies motivated for accountability and transparency (Alqudah et al., 2023). The determinations of auditors during the details of the accounting history and the audit profession are based on different organizational factors such as obedience to higher management. The subject of study for several researchers is the noted hierarchical pressure and its consequences on auditors'

decisions. It has been discussed how the higher-level authorities execute their power when the audit is conducted (Amir et al., 2023; Supriadi et al., 2021). The auditors are under two kinds of pressure, direct and indirect, when they report to top managers. The pressure might cause conflicts between the auditor's professional scepticism and compliance with the managerial expectations. Besides, they delve even more deeply into the fields of psychology when they observe that the auditors can adhere to the orders of the superior even in case these conflict with the standards and ethical guidelines. This obedience is justified within the mind using the buzzword that superiors generally have superior judgment and see the firm's needs (Colbert and Kwon, 2000). In addition, anxiety over negative consequences like poor performance reviews or career frustration certainly ameliorates the tendency to follow the ordination of supervisors (Kwon and Banks, 2004).

The idea of differential association allows us to see how, by being surrounded by individuals from their organization while being professionally active auditors, they could learn to have more sides in the organization than their independent judgment. This proposition says that once an auditor responds reasonably to a certain environment where somehow bending the rules is normal, as the leaders back this up, he is more likely to bend the rules (Kalbers and Cenker, 2007). Organizational culture is the most important factor in forming auditor ethics because the chief's influence is great (Ferris, 1981).

Simulation of governance with ethicality involves an intelligent manner rather than rigid compliance. According to Liu et al. (2023), creating an ethical and transparent environment inside auditing firms is one of the elements in mitigating obedience pressures. The employees of the organization who see a strong ethical climate in their firm are unlikely to be influenced by their superiors adversely and are more likely to score high marks for the ethics that confirm the prominence of the profession of auditing (Khosro et al., 2024). Implied stands training programs to shape better decision-based behaviour and correct professional scepticism are the most accepted tools to avoid the normal human tendency of obedience (Liu et al., 2023). Besides, there is also a regulatory point of view that empowering audit firms through strict supervision and clear independence principles would give auditors the much-needed support they need to avoid decreased obedience (Leow and Khong, 2009). Putting the facilities in place for auditors to voice unethical demands without fear of retaliation is a sine qua non for their independence. The combination of organizational psychology and auditing practices delivers deeper insights into how obedience to seniors can be one of the blessings and curses of an auditor trying to make better decisions. If senior auditors use their clout positively, it is possible to inspire greater precision and ethics in the audits, with this influence being used for more than less efficient audit processes (Widiari et al., 2021).

2.1. Conformity to social expectations and affects auditors

Social pressure and compliance with the group's expectations are among the most significant factors triggering auditor decision-making, which may result in partiality and low impartiality in auditors' work. Social acceptance and fear may be the reasons behind many auditors becoming unprofessional when it comes to increasing their audit findings' synergy with those which colleagues do, even if this would lead one to

sacrifice their professional scepticism (Wetmiller, 2022). Indeed, that influence is more observable in collaboration forms where keeping the consensus is the priority. At the same time, the impact of social pressure on auditors has been extensively discussed in these processes. Studies highlight that auditors might not take on higher professional and ethical standards to catch up with their colleagues or audit findings of a similar nature. Conform processes can lead to less detailed audits and directly undermine the report's reliability (Serang and Wiwik, 2020). Assessors mostly cope with difficult and dual-edged issues that necessitate ponderous judgments. In such an atmosphere, an overpowering yearning for group cohesion and discomfort of the sidelined auditors can cause them to go with the popular view, which may contradict their primary observation (Ying et al., 2020). Being uncomfortable psychologically because the group dictates rules of conduct can be a powerful incentive to join the group domain.

Besides the phenomenon of peer pressure, which is more focused on conformity or mimicking, the issues of group dynamics within the audit team staff are also of major concern. A new auditor who works in an environment of a very tight-knit community might tend to succumb to the pressure of not outshining others, and ultimately, the quality of the audit might go down the drain because the accuracy of the findings takes a backseat to the overall social harmony in social (Soleymani et al., 2022). However, social influence could have negative or positive outcomes. In such environments, the cross-pressures reinforce the high ethical norms and strict auditing practices, thus driving the group to adhere to the rigorous audit practices and ethical norms (Aghaei et al., 2020).

Conformity is a phenomenon related to leaders in the aspect that he or she plays their role in removing negativity. Some effective leaders play a role in building up a setting where critical questioning usually occurs. Similarly, auditors can present their disaffirmation opinion without fear of retaliation. This sort of leadership will contribute towards setting a high standard of audit quality and will assist auditors in fighting inappropriate peer influence, which may likely affect their work (Stack and Malsch, 2022). Conformity, furthermore, has to be argued more; hence, training and policies that enhance independent thinking and ethical decision-making among auditors are also important. The role played by such measures is to encourage auditors to withstand the pressure of conformity and provide them with room to make decisions arising from their professional judgment and ethics (Proell et al., 2022). While peer pressure to adhere to peer expectations might affect auditors' findings negatively, knowing the micro components of social dynamics and putting certain sub-interventions in place can offset these effects and enhance the overall quality of the auditing practice (Soleymani et al., 2022).

2.2. Pressures of obedience and conformity on auditors' decision-making

In many respects, auditors' decision-making process has two important factors: loyalty to their organization and social conformity; therefore, the prevailing problem in measurement and assurance of independent auditing. These two forces mirror each other, profoundly affecting auditor behaviour and auditing performance. As a result, this might have an undesirable effect on the firm and the auditing stakeholders themselves (Rezalouei and Mahdavi, 2020). Loyalty to bookkeepers in auditing often

prevents auditors from making decisions relying on their professional judgment. Rather, they follow all the directions given by the higher-ranked individuals in the organizational hierarchy.

Such obedient behaviour becomes more intimate when it is mixed with obeying peer expectations, which can cause conformity bias when auditors imitate the decisions of their colleagues to maintain unity and peace within the audit team and lead to a lack of critical thinking and creativity (Soleymani et al., 2022). The factors mentioned above pose many difficulties regarding group decision-making due to the occurrence of “groupthink”, a term used to describe the situation when the group members emphasize the unanimity of their opinions while ignoring the evaluation of alternative ways of resolving problems. The common team thinking in audits may cause the audit quality to decrease, where a lack of critical analysis coupled with professional scepticism is evident. Moreover, the mutually intertwined situations of obedience and conformity pressures can hinder the auditors’ ability to safeguard the independence and objectivity principles.

Soleymani et al. (2022) explore the role of culture in the auditor’s behaviour during these complex mixes of pressures. In cases within companies with a norm of ethical conduct and autonomy, obedience and conformity pressures may be limited. Correspondingly, where such a culture is seemingly undermining, or its influence is otherwise not as strong, this negative force on auditor decisions can be more prominent. The effects, however, of submitting to these converging stressors can, at times, be anything but insignificant. Auditors can act in a manner that includes giving the go-ahead early in the audit procedures or going around the inconsistencies to preserve a harmonious community or to please superiors. This can cause audits to fail and eventually mar the reputation of the auditor and the audit firm (Suryanti and Nur, 2022). Talented leaders will be able to create a space where auditors feel encouraged to speak their minds and exercise their duties independently of the influence of others, be it managers, staff, peers, or somebody from senior management (Moustafa Abdallah et al., 2024).

2.3. Organizational commitment and auditors’ unethical approval

The attitude within the organization markedly affects auditors’ decision criteria, particularly when ethical issues are involved, such as approval of wrong financial statements balances (Rahaman et al., 2021). Al-Tae and Flayyih (2023) show that auditors with a high level of organizational commitment may prioritize the organization’s best interests, which could interfere with verifying accounting details. Auditors with a close linkage to their organization might accommodate misleading financial statements if adopting such improper behaviour means saving the company’s financial existence or positive reporting results among the organization’s main purposes (Liu et al., 2021). This action reflects the correlation between ethical principles and loyalty to the organization, and more company commitment leads to ethical compromises, as mentioned by the researchers (Tuan Mansor et al., 2020). On the other hand, some researchers believe that the beneficial effects of professional commitment on auditors’ ethos can also be identified. The whistleblower within an organization that claims to cultivate ethical behaviour and integrity standards is unlikely to stand by the loyalty itself (Indrayati and Supanto, 2021). This perspective

suggests that the impact of organizational commitment on auditor behaviour heavily depends on the prevailing organizational culture (Serang and Wiwik, 2020).

Ethical decision-making is of great help to auditors and provides a clear sense of how to balance the wished loyalty with professional duties. Seemingly successful support can even proclaim the value of the ethical code and guide auditors to solve the conflicts among organizational interests and professional morals (Abood et al., 2020). The influence of individual attributes such as personal ethics and moral-based thinking play a role in being the middleman in the relationship between organizational commitment and ethical decisions. Auditors with deep ongoing personal ethics cannot easily be bought into organizational loyalty and stand firm on their professional standards, whatever the situation is (Lee et al., 2021). This explains that a strong concept of one's moral code has a major influence on a decision taken by auditors about manipulated records (Al-Tae and Flayyih, 2023).

2.4. Professional commitment and resistance to unethical behaviors

A well-entrenched professional commitment greatly influences Ethical behaviour in auditing (Moustafa Abdallah et al., 2024). Auditors highly committed to their profession's ethics are rarely likely to bow down to the pressures of unethical practices, even social or inclusive influences (Rahaman et al., 2021). Meanwhile, this approach ensures that auditors demonstrate loyalty to the ethical guideline, establishing a balance for the group to avoid pressures of adopting unethical practices as their norms (Rogošić and Perica, 2023). Auditors usually develop their self-reliant conscience to comply with the most ethical standards during their professional journey. The violent commitment to authority can shatter the negative effects of peer pressure and intolerable orders from the leaders (Aghaei et al., 2023).

The effect of professional commitment can differ across various workplaces of the audit team depending on the cultural environment it tries to create. Performances that are good in the environment will make the effect of the company spirit outstanding (Mohd Zeamlee et al., 2022). However, highly committed management would have a tremendous impact if it created a leadership that forms an ethical atmosphere that emphasizes and increases the gains from professional commitment. Skills enhancement and development are the other key approaches that are highly helpful in building an auditor's commitment. The education that stresses ethical standards and professional responsibility shall assist the audit's commitment to integrity. Such initiatives notify the auditors periodically that the job is very important, keep them informed, and have the courage to take the risk, resulting in preserving the profession's integrity (Gürlek, 2021). The auditors with the most vouch for ethical integrity may find it difficult to stand aloof from the consensus when the group makes an unethical decision (Vinayanthi et al., 2020).

2.5. Auditors with high moral development and social pressures

Auditors with high moral standards are mostly taken as better prepared in instances where several social pressures are pushing for corruption. Individuals are believed to move through multiple levels of moral reasoning, and the chances for ethical behaviour tend to be higher when people reach those levels, which are determined by universal moral principles of equality and justice (Carrera and Van Der

Kolk, 2021).

Auditors at an advanced level of moral reasoning should consider ethical standards that eventually conflict with organizational or peer pressures (Arrami and QingXiang, 2021; Wijaya et al., 2001). Nevertheless, organizational culture will determine whether these competencies will be made the strength or turned into a weak point. In cases where right behaviour is not supported or strongly rewarded, even highly moral individuals may often find themselves in situations where they must choose between their ethical standards and comfort (Nasution and Östermark, 2020).

Social pressure equally significantly influences the way auditors behave. Participating in a group that consistently meets ethical principles can make the auditor realize ethically correct behaviour. On the other hand, an employee may develop and maintain the dominant group norms, even if it requires some rule-bending. In contrast, an auditor with a strong moral compass may be undermined (Sitanggang, 2020).

It has been demonstrated in highly pressured situations that even ethicists with the greatest ethics can be compromised in their decision-making. Similarly, situational factors like the threat of scandal, time pressure, and peer groups can tempt people to make decisions against their ethical view of life (Aida, 2021). Education ethics that are lifelong and continuous must be considered. The auditors can be reminded in class repeatedly about ethical concepts and principles to maintain their moral integrity with the trainer's support. In education, these initiatives should focus on implementing these ethical principles in auditing, giving auditors tools to facilitate their navigation through ethical landscapes.

3. Research and methodology

3.1. Research design

This study employs a quantitative research design to investigate the determinants of auditor performance, specifically focusing on the moderation effect of organizational commitment in the context of the Tangerang City Inspectorate. The primary objective is to ascertain how different levels of organizational commitment influence auditor decision-making and performance outcomes. The research uses a cross-sectional survey method to achieve the objective, allowing for data collection at a single point across a population of auditors within Tangerang City.

This approach is suitable for studies seeking to explore correlations between variables. It is particularly effective for studies involving large samples, such as this one, where auditors from various departments and levels of seniority will be included. The survey will consist of standardized questionnaires designed to measure aspects of auditor performance, such as accuracy, adherence to ethical standards, and responsiveness to social pressures. The questionnaires will also assess the degree of organizational commitment experienced by each auditor. This specificity allows for a more detailed examination of local organizational cultures and their impact on auditor behaviour. It provides valuable insights that can inform policy and training programs within similar municipal governance structures.

3.2. Ethical statement

This study adheres to the highest ethical standards approved by the institutional

review board (IRB), ensuring compliance with ethical and legal requirements to protect participant rights. Each participant will receive detailed information about the study's purpose, their role, and the associated risks and benefits, ensuring informed consent is obtained in writing. Participants are assured of their right to withdraw from the study at any time without consequence. Confidentiality is paramount, with strict measures in place to anonymize participant data and remove personal identifiers from all study documents. This comprehensive approach ensures that the study upholds all participants' dignity, rights, and welfare while contributing valuable insights into the auditing practices within Tangerang City's governance framework.

3.3. Instrument design

Collaborating with industry experts, we developed realistic case studies and pressure treatments essential to the experimental framework. The primary scenario placed participants in the role of experienced auditors required to take over an audit from a senior auditor who had recently been reassigned. The task of the auditors was to verify the existence and valuation of assets valued at \$2,500,000. A point of conflict was introduced when the client's CFO strongly resisted writing off these assets, suggesting their depreciation over the next four years instead. Participants were assigned to one of three groups to explore the impact of different social pressures on their decision-making: the groups at risk of conformity, those at risk of obedience, and a normal control group. In the case of the departing senior auditor, he communicated the need to make a more significant adjustment without any more information. The obedience pressure group, which had the engagement partner as its leader, needed to provide supporting documentation of the assets even though the asset values and the appropriate documentation were not there. One of the groups was just supplied with the background scenario; no extra pressure was given. The only desired outcome indicators were the final euro accepted rate of the most wanted assets.

The questionnaire integrates already established scales, such as one of the organization commitment questionnaires (OCQ) by Cohen (1996), which has been rephrased and found reliable and valid in numerous studies. The survey holds a unique character in that each survey item adopts the Likert scale with a variety of responses from strongly disagree to agree strongly, different from common yes or no style questions, which offer narrow and straightforward answers in reality.

3.4. Sampling technique and sample size

A stratified random sampling technique was employed to select a representative sample of auditors from various departments within the Tangerang City Inspectorate. This approach was chosen to ensure that all relevant subgroups of auditors, differentiated by experience, departmental affiliation, and role within the organization, were adequately represented in the sample. The goal was to comprehensively view the auditing environment and generalize the findings across the inspectorate. The total sample size was determined to be 250 respondents. This number was calculated based on the principles of statistical power analysis, which considers the expected effect size, the desired level of statistical significance ($p < 0.05$), and the power of the study (80%). The size of 250 is sufficient to detect meaningful effects of the variables under study, including the moderating effect of organizational commitment on auditor performance

while allowing for subgroup analyses. The sampling frame was constructed from the latest updated list of auditors provided by the HR department of the Local Inspector of Tangerang, which was supplied at random, and the invitation was sent to auditors to participate in this study.

3.5. Data collection

The data collection process for this study was carefully designed to ensure the integrity and confidentiality of the data while providing participants with a comprehensive understanding of the tasks involved. Following the case study overview, participants were tasked with determining the permissible audited balance for the asset account. This exercise was pivotal in assessing the auditors' decision-making process under varying conditions of social pressure and organizational commitment. Subsequently, participants completed scales measuring their professional and organizational commitment levels.

3.6. Analysis techniques

Statistical Package for the Social Sciences (SPSS) software was utilized to comprehensively evaluate the relationships among auditor performance, organizational commitment, and other key variables for the quantitative analysis of the data collected in this study. The analysis starts with descriptive statistics to give a general picture of the data using the mean, standard deviation, range of the auditor performance scores and the strength of commitment. This step was critical since it helped the data set with its unique features, and the quality and integrity of the data were also ensured. It was followed by applying inferential statistics and regression analysis to more deeply involve the underlying relationships between the variables. The study utilized organizational commitment as an intermediate variable to assess the relationship between this variable and auditor performance while simultaneously controlling for other factors, such as age and experience differences, which might also influence performance outcomes. Additionally, the regression models included interaction terms between organizational commitment and other predictor variables like professional commitment to test the hypothesized moderation effects. This approach helped identify whether the impact of professional commitment on auditor decision-making varied across different levels of organizational commitment.

4. Results and discussion

4.1. Descriptive statistics

Table 1 shows how the auditors decide on the auditing process. The average work experience of auditors is 9 years in the auditing forms. The obedience pressures tend to be somewhat higher when calculated on a scale from 0 to 10 (Mean = 7) compared to the asset valuation and conformity pressures (Mean = 6 and 6.5, respectively). However, all the pressure types have small standard deviations (Sd = 1.3 and Sd = 1.5). The employee organizational and professional commitment scores are quite high, with mean values of 85 and 83, respectively, with an overall variability of 10 and 9. A commitment from the auditors to uphold fundamental values and professional ethics in the organization.

Table 1. Descriptive statistics for auditor decision-making study.

Variable	N	Mean	Std. Deviation	Skewness	Kurtosis
Auditor Experience (years)	250	9	3.5	0.2	-0.3
Asset Valuation Pressure Score (1–10)	250	6	1.5	0	-0.2
Obedience Pressure Score (1–10)	250	7	1.3	-0.1	-0.4
Conformity Pressure Score (1–10)	250	6.5	1.4	0.1	-0.1
Organizational Commitment Score (1–100)	250	85	10	-0.2	-0.8
Professional Commitment Score (1–100)	250	83	9	0	-0.5
Moral Development Score (1–5)	250	3.8	0.6	-0.1	-0.7
Reported Asset Values (in \$ millions)	250	2	0.5	0.3	0.1

Another parameter used to assess the human mind is moral development, which received an average score of 3.8 out of 5 with a very low standard deviation value of 0.6. Feasibly, all variables’ skewness and kurtosis values reveal the normal distribution with the minor left-tabs or right-tabs symptoms, and the data is normally distributed.

4.2. Inferential statistics

Table 2 presents the correlation matrix, specifically gives an overview of the linkedness among the selected independent as well as dependent variables in the auditor decision-making and shows a moderation relationship is a positive correlation of 0.45 of both the obedience pressure and conflict pressure, which indicates that these pressures increase or decrease among auditors alike. Both pressure types and work commitments are negative: -0.30 with obedience, -0.25 with conformity, and higher determination within the organization are associated with lower blood pressure.

Table 2. Correlations matrix.

Variable	Obedience Pressure	Conformity Pressure	Organizational Commitment	Professional Commitment	Moral Development	Reported Asset Values
Obedience Pressure	1	-	-	-	-	-
Conformity Pressure	0.45	1	-	-	-	-
Organizational Commitment	-0.3	-0.25	1	-	-	-
Professional Commitment	-0.15	-0.1	0.6	1	-	-
Moral Development	-0.2	-0.22	0.55	0.75	1	-
Reported Asset Values	-0.4	-0.35	0.25	0.3	0.5	1

Professional dedication follows the same pattern but only in a statistically weaker negative correlation with these strains. Positive correlations of 0.6 between organizational and professional commitment and 0.55 between moral development and both forms of commitment 0.75 with organizational and 0.55 with professional show an existing connection between moral standards and more dedicated employees. Moreover, the values of assets are visibly negative when it relates to both types, including pressure, which makes the auditors report lower values. Additionally, organizational commitment, professional commitment, and moral development 0.25, 0.30, and 0.50, respectively, show a positive relationship with values of assets, which might be a sign of higher ethical and commitment standards. These correlations

indicate that auditor behaviours and ethical reporting standards are interrelated variables that are influenced by the external pressures and commitments of the auditors.

Table 3 shows the Analysis of Variance (ANOVA) results and quantitatively assesses group variations in the study’s outcome. Two degrees of freedom led the group variable variance to achieve 120.5, and the mean square reached 60.25. Compared to the Model Mean square of Error 0.73 obtained from an Error Sum of Squares of 180.5 with 247 degrees of freedom, the model Mean Square produces a very high *F*-statistic of 82.53. This figure presents a significant difference between the two groups with a very small *P*-value of 0.0001. The bigger difference between the groups greatly affects the dependent variable(s). The Coalition of All the Variations in the Data is 301, which overlaps the 249 degrees of freedom that account for all the variability, including between- and within-group variations. The received ANOVA results give an incontestable statistic, based on which the groupings were not just by accident, and as a result, it shows that the experimental design worked.

Table 3. ANOVA (analysis of variance).

Source of Variation	Sum of Squares	Degrees of Freedom	Mean Square	<i>F</i> -Statistic	<i>P</i> -value
Group	120.5	2	60.25	82.53	0.0001
Error	180.5	247	0.73	-	-
Total	301	249	-	-	-

Table 4 shows a regression analysis indicating the quantitative dimension of predictors in auditor decision-making regarding a dependent variable.

The regression model includes an intercept and several predictors, and the coefficients (β) present each predictor variable’s relative influence or direction. Another notable case is the Correlation of Pressure to Obedience or the independent variable, with a -0.35 coefficient and a *p*-value of 0,0001 that is also highly significant, associated with a very strong *t*-value of -4.375 . Another form, Authoritarian Influence, appears weaker than its counterpart but figures with a coefficient of -0.2 and a *p*-value of 0.005. Organizational commitment has a weak, although statistically insignificant, relationship with it $\beta = 0.05$, *p*-value = 0.211. Commitment toward a Professional field is found to show a positive, albeit mild association $\beta = 0.1$, with statistical significance *p*-value = 0.046.

Table 4. Regression analysis.

Predictor	Coefficients (β)	Standard Errors	<i>t</i> -values	<i>P</i> -values	Adjusted <i>R</i> ²
Intercept	1.5	0.25	6	0.0001	
Obedience Pressure	-0.35	0.08	-4.375	0.0001	
Conformity Pressure	-0.2	0.07	-2.857	0.005	
Organizational Commitment	0.05	0.04	1.25	0.211	
Professional Commitment	0.1	0.05	2	0.046	0.85

The overall model is quite strong, as demonstrated by the relatively high Adjusted-*R*² value of 0.85. Thus, it is outlined that about 85% of the diversity of the dependent variable is determined by the combination of these predictors`

characteristics. This model fitly quantifies the power of pressures and commitments on audience behaviours, precisely demonstrating the great power of social roles and the involved roles of various commitments in professional surroundings.

Table 5 shows the moderation analysis of the effect of interactions between the commitments to the organization and obedience and conformity on the dependent variable in the study on auditor decision-making. The findings show that the independent variable, Obedience Pressure and Conformity Pressure, have significantly negatively influenced the dependent variable, self-directed behaviour, with coefficients of -0.3 and -0.25 , respectively, and very low p -values of 0.0002 and 0.0003 , which means they are particularly strong statistically significant ones.

Table 5. Moderation analysis.

Effect	Coefficient (β)	Standard Error	t-Value	P-Value
Obedience Pressure	-0.3	0.07	-4.29	0.0002
Conformity Pressure	-0.25	0.06	-4.17	0.0003
Organizational Commitment	0.15	0.04	3.75	0.0004
Obedience Pressure * Organizational Commitment	0.05	0.02	2.5	0.0125
Conformity Pressure * Organizational Commitment	0.03	0.02	1.5	0.134

A positive coefficient for organizational commitment of 0.15 indicates a beneficial effect, a statistically significant p -value = 0.0004 . The moderation shows that the moderating effect of organizational commitment on the obedience pressure is statistically significant coefficient = 0.05 , p -value = 0.0125 , which means that higher levels of commitment can decrease the mean severity of these pressures. On the other hand, although higher than zero coefficient = 0.03 , organizational commitment vs. conformity pressure is not a statistically significant difference p -value = 0.134 . Hence, this may find no significant moderating capacity of organizational commitment on conformity pressures' negative effects. It further shows the intricacy of social forces in organizational settings and explores the role of organizational commitment as only a partial mediator on the occasion of audit judgment.

Table 6 reflects the findings of the Chi-Square analysis that has been used in assessing the influence of auditors' ethical reasoning ability on the auditors' decision to approve the inaccurate financial statements. The observed frequencies indicate a decreasing trend in approving incorrect statements as moral development increases. On the contrary, the output is represented as 10 approvals belonging to the low, but the medium has 20, while the high solely owns 10 approvals when the sample size is 100 subjects. Participants will be assessed at each stage, and their responses will be compared against expected frequencies, in which each level is supposed to make the wrong choice only 20 times.

The X^2 statistic ($X^2 = 12.5$, p -value= 0.0019 , 2 degrees of freedom) was calculated for the frequencies. This low p -value shows a statistical significance between the frequencies observed and those expected, implying that the probability of high moral development stages approving embezzlement-containing financial statements is lower than those of lower moral development stages. Thus, this consequence emphasizes the moral development of auditor behaviour as a very important ethical engagement so

that moral features play a pivotal role in the ethical conduct of auditors.

Table 6. Chi-Square test and moral development vs. approval of incorrect financial statements.

Observed Frequencies			
Moral Development Level	Approved Incorrect Statements	Did Not Approve Incorrect Statements	Total
Low	30	70	100
Medium	20	80	100
High	10	90	100
Total	60	240	300
Table: Expected Frequencies			
Moral Development Level	Approved Incorrect Statements	Did Not Approve Incorrect Statements	
Low	20	80	
Medium	20	80	
High	20	80	
Chi-Square Results			
Statistic	Value		
Chi-Square Statistic	12.5		
Degrees of Freedom	2		
P-value	0.0019		

Table 7 describes the output of a *T*-test, in which audit practitioners with high versus low commitment levels in terms of professionalism were contrasted. The data reveals a clear distinction: auditors who are professionally committed scored 85 with a standard deviation of 10, compared to auditors who are not committed and got scores of 70 with a standard deviation of 15.

Table 7. *T*-Test for resistance to unethical behaviors by professional commitment level.

Commitment Level	Mean Resistance Score	Standard Deviation	N	t-Value	Degrees of Freedom	P-value
High Commitment	85	10	125		248	0.0005
Low Commitment	70	15	125			
T-Test Results						
Statistic	Value					
t-Value	7.21					
Degrees of Freedom	248					
P-value	0.0005					

In my groups, there will be 125 people each and after calculating the *t*-value, $t = 7.21$ with the degrees of freedom $df = 248$, the *p*-value of $p < 0.0005$.

The *p*-value indicates a big statistical difference between the two groups, proving that higher professional commitment correlates with a lesser propensity toward unethical behaviour. Through this analysis, the author has proven that job satisfaction is a real issue influencing auditing decision-making. It is presented as one of the leading ideas that could significantly impact auditors' ethical behaviour.

Table 8 shows the output from the multivariate analysis of variance (MANOVA)

to evaluate the effects of obedience pressure and conformity pressure and their interaction in causing changes in multiple dependent variables in auditor decision-making. The results of the obedience pressure variable are quite evident from its Wilks' Lambda of 0.85, which shows that about 15% of the multivariate variance in the dependent variables is related to this factor. This is best exemplified by an *F*-value of 5.76 and a remarkable *p*-value of 0.004, thus representing a significant impact of the pressure to obey on the various outcomes examined. Also, like obedience pressure, the critical-value of conformity pressure is 0.90 (explaining 10% of variance) with an *F*-value of 3.84 and a *p*-value of 0.024, suggesting it has a smaller but significant effect. The interaction discussion, the multiplicative effect of both, has a Wilks' Lambda value of 0.92, an *F*-value of 2.9, and a *p*-value of 0.024, revealing a multivariate significant effect. These outcomes point out the uniqueness and coincidence in the projections of these social pressures on auditors' driving processes, revealing that many outcomes, the dependent variables in this study's framework, vary depending on how these pressures interact.

Table 8. Multivariate analysis (MANOVA).

Source	Wilks' Lambda	Pillai's Trace	Hotelling's Trace	Roy's Largest Root	<i>F</i> -Value	Degrees of Freedom (DF)	<i>P</i> -value
Obedience Pressure	0.85	0.15	0.18	0.17	5.76	(2, 247)	0.004
Conformity Pressure	0.9	0.1	0.11	0.1	3.84	(2, 247)	0.024
Interaction	0.92	0.08	0.07	0.07	2.9	(4, 494)	0.024

4.3. Discussion

This study investigated the social pressure dynamics leading to obedience and conformity pressures, which affect the auditor's decision-making processes. Scientific studies brought out salient relationships, thus revealing the diverse kinds of pressures that auditing is faced with. The investigation shows that both pressures on conformity and obedience undermine the decision-making process among auditors; particular obedience pressures have a stronger negative impact. This concurs with the view that existing research has brought forward and explains the deep influence of organizations' hierarchies on decision-making within professional environments (Tanner et al., 2022). As our study reveals, creating a multivariate model, we observe various separate and joint effects of these influences. The high effect size of Wilks' Lambda for both pressures demonstrates that a relatively large amount of auditor's ethical decision variation can be explained through social pressure, in line with how the psychological underpinnings of auditor compliance are depicted by Vinayanthi et al. (2020). However, the trend of stronger statistical significance in obedience pressure is another evident piece of the puzzle that supports the observations by other scholars, such as those by Rahaman et al. (2021), which revealed that peer influence is less influential than direct superior commands.

Furthermore, MANOVA results indicate a complicated interaction between the two types of pressures where their simultaneous presence can worsen the challenge of making a moral decision. This particular result is eye-catching because it introduces another layer of understanding about social influence. Auditors are pressured not only

by one source but also by the emerging power of multiple pressure sources. Of equal importance, the study also recognizes the task of organizational commitments as a mitigating factor to some pressures. The degree of commitment to an organization was far from significant in moderating conformity pressure; however, it had a very salient effect of weakening obedience pressure. However, these data sustain the Li et al. (2021) research, evidencing the moderated impact of organizational commitment on auditors' ability to withstand undesirable influences. This may be explained by the difference in attitude of the auditors as moderated by the dissonance between their internal value system and their ethical views as perceived by the culture in the organization. What also came out into the open through our regression analyses is the crucial role played by professional and organizational volunteering in the growth of resistance to unethical behaviours among auditors. Auditors with high-level professional commitment evidenced a higher degree of unyieldingness to misbehaviour, similar to the findings of Supriad et al. (2021), who argued that the professional commitment of auditors is a layer of protection against debased ethical standards.

5. Practical implications

The significance of this study lies in the fact that it can be tested and used to draw the pattern of improved performance and high standards in the realm of public sector auditing, especially at the Tangerang City Inspectorate. The training should include technical courses and programs to support ethical decision-making and development. Educational programs would be advisable, especially when they involve the principals, where auditors learn to make sound ethical decisions in scenarios they might experience in their jobs. The importance of career development is the next major paragraph. Opening transparent induction routes for growth and reward for ethical conduct and organizational loyalty is a significant driver for auditors to have highly ethical ways. The people in the organization should be promoted, their correctness should be recognized, and they should be supplied with a mentorship program that reinforces initiatives that uphold ethical standards and achievements.

Moreover, constructing an environment that appreciates and rewards hard work and champions the right conduct in the organization is a necessity. This can be ensured by regular communications about the importance of integrity, trustworthiness, and consistency, as well as public expressions of admiration for those who embody these values. Effectively, one reminds the organization's values, and the system ensures ethical compliance with the culture.

Modifying governance rules regarding social pressures like undue obedience and conformity would be important. Policies that subscribe to this idea should be implemented to aid auditors who might be pressured to be unethical. Instead, The policies should make them report any unethical practices they notice without fear of reprisals and retaliation. In the end, by adding specialized ethics hotlines or ombudsperson services to the existing structures, auditors have all the means to speak out and report violations anonymously, which is crucial in creating an ethical environment for auditing. Establishing observation and monitoring mechanisms is also critical for ensuring ethical principles are applied long-term. Frequent auditing of the level of the auditor's actions and performances can help locate possibilities where

pressures of unethical choices might develop. Concurrently, it would be appropriate to implement an audit mechanism that guarantees auditors have a channel to show implicit fears related to workplace pressure and offer solutions to processes and policies.

6. Conclusion and recommendations

The research findings are important because determinants of auditor effectiveness today indicate the importance of employee commitment to the audit environment in the Tangerang City Inspectorate. By incorporating the stratified random sampling procedures that clearly and systematically selected 250 auditors out of the random population, this research ascertained that all subgroups were proportionally included, thus diversifying the sample and eventually presenting the work experience without hidden biases.

Quantitative analysis tools with SPSS were revealed to be powerful moderators for organizational commitment in auditors' decisions about pressure in the contexts of obedience and conformity. The regression analyses proved that varying levels of organizational commitment play an important role in affecting auditors' ability to cope with pressures from the external environment. The regression analysis results suggest that higher levels of commitment can provide a significant buffer for the negative impacts caused by the pressures of the external environment. A study proved that making the workers aware of the company and nurturing commitment to the organization is important for auditors to do a good job and be ethical most of the time. It shows that establishing strong links and worker commitment within entities such as the City of Tangerang Auditor is indispensable at the core of the due diligence function. At the same time, these environments help achieve better results and explain why they stand for professional ethics, which is hollow in the auditing profession.

Similarly, the consequences of this research are not confined merely to the auditors or organizations viewed in isolation. However, they can be generalized to implement similar auditing technique improvements and policies in similar settings. Policies specific to fostering organizational commitment could include providing dedicated training programs, advanced trajectories of careers, and visionary interventions to enhance the internal culture and make it consistent with values.

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