



Obedience pressure and group pressure: An experimental study on whistleblowing

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ABSTRAK

Tekanan ketaatan merupakan kondisi individu yang menerima perintah dari atasan untuk melakukan tindakan yang tidak etis. Tekanan kelompok merupakan kondisi individu yang berada di dalam kelompok yang menganggap bahwa tindakan tidak etis adalah hal yang wajar untuk dilakukan. Whistleblowing merupakan tindakan pengaduan yang dilakukan oleh whistleblower yang mengetahui adanya kecurangan yang terjadi di tempat kerjanya. Penelitian ini bertujuan untuk menguji kausalitas tekanan ketaatan dan tekanan kelompok mempengaruhi niat melakukan whistleblowing. Desain penelitian ini menggunakan studi eksperimental 2 x 2 between subject. Subjek yang dilibatkan adalah mahasiswa pada salah satu program studi akuntansi di Jawa Tengah. Hasil penelitian ini menunjukkan bahwa pertama, individu dalam tekanan ketaatan rendah memiliki niat whistleblowing lebih tinggi daripada individu dalam tekanan ketaatan tinggi. Kedua, individu dalam tekanan kelompok yang rendah memiliki niat whistleblowing yang lebih tinggi daripada individu dalam tekanan kelompok yang tinggi. Ketiga, terdapat interaksi antara tekanan ketaatan dan tekanan kelompok terhadap niat melakukan whistleblowing. Penelitian ini memberikan kontribusi pada literatur terkait whistleblowing. Serta, membantu perusahaan dalam mengembangkan sistem whistleblowing yang optimal.

ABSTRACT

Obedience pressure is when individuals receive commands from their superiors to act unethically. Group pressure refers to individuals within a group that considers unethical actions acceptable. Meanwhile, whistleblowing refers to the reporting action of whistleblowers aware of fraud in their workplaces. This research aims to examine the causal association between obedience pressure and group pressure, and whistleblowing intentions. This research uses a 2x2 between-subject experimental

study. Our subjects are students from an accounting department in Central Java. Our results demonstrate that individuals under low obedience pressure have higher whistleblowing intentions than those under high. Second, individuals under low group pressure have higher whistleblowing intentions than individuals under high group pressure. Third, there is an interaction between obedience pressure and group pressure on whistleblowing intentions. This research contributes to the whistleblowing literature and informs companies in developing an optimal whistleblowing system.

INTRODUCTION

Fraud is an intentionally fraudulent act to generate unlawful or unfair advantage (Ionescu *et al.*, 2011). Top and lower-level employees may equally commit fraud (Association of Certified Fraud Examiners Indonesia, 2017). The Association of Certified Fraud Examiners (ACFE) classifies frauds into three types: asset frauds, financial statement frauds, and corruption; corruption is the most commonly committed in Indonesia, making up 67 percent of total frauds in 2016 (Association of Certified Fraud Examiners Indonesia, 2017). Corruption is affected by various factors, as mentioned by Jack Bologne's Gone Theory in 1993, like greed, opportunity, needs, and exposure (Isgiyata *et al.*, 2018).

Transparency International ranked Indonesia 118th out of 176 corruption-free countries in 2018 (Haryanto, 2018). In the same year, the Indonesian Corruption Watch (ICW) survey mentioned that Indonesia suffered corruption-related losses amounting to Rp 9.29 trillion for 1,053 cases involving 1,161 defendants who received court rulings (Rachman, 2019a). Indonesia Corruption Watch (ICW) also reported that the most defendants in corruption cases (319 individuals) were local government officials (Rachman, 2019b). In 2018, according to the Government Goods/Services Procurement Policy Institute (LKPP), corruption cases involving government procurement of goods/services ranked second among those handled by the Corruption Eradication Commission (KPK) (Ihsanuddin, 2019). Hence, there is still room for improvement in the disclosure of corruption incidents, particularly in the government procurement of goods and services.

Many frauds are uncovered by employees within the firm itself, not by external auditors or analysis (Seifert *et al.*, 2010) because they are frequently the first to see or suspect fraud within their firms (Vinten, 2000). However, less than half of employees choose to report or whistleblow (Vinten, 2000). Employees working in the government procurement of goods and services may face similar conditions. Therefore, understanding the factors that affect the intention to commit whistleblowing is important to maximize the role of the whistleblower.

Whistleblowing intentions are affected by various factors like situational, demographic, and individual ones (Ahmad *et al.*, 2012; Cassematis & Wortley, 2013). Besides, Dungan *et al.* (2015) posit that cultural factors emphasizing or reducing

loyalty also affect whistleblowing intentions. Alleyne *et al.* (2013) document that Barbadian accountants' whistleblowing intentions are affected by factors like job satisfaction, incident severity, anonymity, personal benefits, and the need to fix errors that could harm the organization. Gao & Brink (2017) summarize the main factors of whistleblowing into five major groups: whistleblower characteristics, characteristics of report recipients, fraudulent characteristics, fraud characteristics, and organizational characteristics (Dungan *et al.*, 2015). Prior studies have discussed the effect of obedience pressure to authority on whistleblowing intentions (Libriani & Utami, 2015; Setianto *et al.*, 2016; Sutrisni & Coryanata, 2019). Cahyaningrum *et al.* (2017) argue that obedience pressure refers to orders from superiors that compel individuals to violate professional standards. Hence, obedience pressure arguably has a significant effect on individuals' intention to commit whistleblowing.

Besides obedience pressure, other situational factors like fraud severity and fraudster status (Lestari & Yaya, 2017) are commonly analyzed in the literature because these two aspects are considered in whistleblowing (Hakim, 2017). Nevertheless, Dungan *et al.* (2015) posit that group support is also a situational factor that affects individuals' intention to commit whistleblowing. Group supports to commit unethical actions lead individuals to group pressure. Hence, group pressure likely affects individuals' intention to commit whistleblowing.

This study seeks to test the causal relationship between obedience pressure and group pressure, and whistleblowing intentions. Our subjects are students from an accounting department in Central Java. Accounting students are prospective accountants and auditors, making them suitable for our research subject. In experimental studies, students can act as subjects considering the task complexity between students and auditors (Utami & Nahartyo, 2013).

Accordingly, this study is expected to contribute to the whistleblowing and theory of planned behavior literature. Besides, our results may inform managers in developing whistleblowing policies and systems.

LITERATURE REVIEW

Theory of Planned Behavior

Near & Miceli (1985) posit that whistleblowing is an act of disclosing illegal, immoral, or unlawful practices under the supervision of a superior to a party judged competent to handle them. The theory of planned behavior can explain and predict factors contributing to whistleblowing intentions (Zakaria *et al.*, 2016). In this respect, numerous whistleblowing studies have used this theory in their analyses (Henningsen *et al.*, 2013; Park & Blenkinsopp, 2009; Zakaria *et al.*, 2016). Hence, factors in this theory and their relationships with whistleblowing are worth discussing.

The theory of planned behavior is affected by three factors: attitudes toward

behavior, subjective norms, and perceived behavioral control (Park & Blenkinsopp, 2009). First, attitudes toward behavior refer to individuals' assessments of behavior's benefits and costs (Ajzen, 1991). For example, potential whistleblowers will arguably consider the costs and benefits of whistleblowing certain ethical actions. Second, subjective norms refer to individuals' perception that is affected by social pressures to commit or not commit certain behavior (Ajzen, 1991; Rustiarini & Sunarsih, 2017), like obedience and group pressures in work environments. Third, perceived behavior control represents individuals' perception of the ease or difficulties in committing certain behavior that is affected by their experience or other individuals' experience (Rustiarini & Sunarsih, 2017), like the perception of whistleblowing mechanisms.

The theory of planned behavior assumes that humans are rational and calculate the implications of their actions before committing certain behaviors (Chotimah & Kartika, 2017). This theory explains that behavioral intent drives individuals' behaviors (Hanif & Odiatma, 2017). Greater intention to commit whistleblowing motivates individuals to realize the intention (Lasmini, 2018). Hence, whistleblowing intentions are formed by factors affecting the theory of planned behavior.

Individuals' tendency to reveal fraud increases if they perceive that important persons support their intention to report fraud (Lasmini, 2018), like colleagues, office mates, superiors, or other stakeholders. This positions individuals under social pressure, as mentioned by subjective norms, as a factor that affect the theory of planned behavior. Obedience pressure is social pressure from superiors, while group pressure comes from colleagues. Thus, group and obedience pressures represent social pressures that likely affect individuals' whistleblowing intentions.

Obedience Pressure

Obedience pressure remains a controversial issue, although it has been widely investigated. Obedience pressure is a social pressure that may affect auditors' performance (Lord & DeZoort, 2001). Auditors under obedience pressure may deviate and make defective audit judgments to blindly serve clients' demands (Chotimah & Kartika, 2017). However, auditors may opt to comply with professional standards to preserve the quality of their audit decisions (Wijaya & Yulyona, 2017). In addition to auditors, employees who work under the supervision of superiors also experience obedience pressure, including government personnel in the products and services industry.

Superiors' power may increase obedience pressure (Baird & Zelin, 2009) and affect the decision to report fraud or commit whistleblowing (Libriani & Utami, 2015). The obedience theory posits that obedience pressure likely motivates individuals to commit undesirable behaviors, even when they understand the inappropriateness of these actions (Baird & Zelin, 2009). Hence, individuals aware of unethical behaviors in their work environments may choose to remain silent under obedience pressure.

Group Pressure

Groups are a set of individuals with similar goals to be achieved through cooperation (Setiyanti, 2012). Dennis *et al.* (1997) test the effect of a group support system in exchanging information on majority and minority factions in groups. Minorities are subject to greater pressures and tend to follow majorities blindly (Dennis *et al.*, 1997). However, they also document that minorities that are consistent and resistant to pressures are more noticeable in their groups. Thus, individuals under group pressure may behave differently than other group members.

As individuals, humans possess self-esteem, self-will, selfishness, etc. Still, as social beings, they must be able to connect, form friendships, cooperate, and respect one another, including in the workplace (Setiyanti, 2012). Nasution & Östermark (2012) reveal that individuals with low levels of individualism try to maintain group harmony and prioritize group views and welfare. People in groups typically want to follow other group members' views rather than stand out from the crowd. Hence, individuals must be encouraged to convey their knowledge, even if it makes them appear different from other group members.

Whistleblowing intentions

Whistleblowing remains a debatable and socially important topic because of its effect on employees, organizations, and the general public (Culiberg & Mihelič, 2017). Most debates on whistleblowing focus on its concept, process, and consequences (Baltaci & Balci, 2017). Whistleblowing itself aims to report internal and external authorities on dangerous and illegal actions within organizations (Kızıloğlu & Çelik, 2015). Thus, whistleblowers are crucial in revealing unethical behaviors within organizations or firms.

Whistleblowing may be initiated by former or current employees ((Caillier, 2017). It is worth noting that whistleblowing differs from employees offering recommendations for changes to boost organizational performance (Near & Miceli, 2016). Whistleblowing involves at least four elements: whistleblowers, whistleblowing actions, reported parties, and organizations to which complaints are submitted (Near & Miceli, 1985). Hence, it is difficult for whistleblowers to reveal fraud without others' support, including colleagues and superiors.

The Effect of Obedience Pressure on Whistleblowing intentions

Obedience pressure and trust in leaders affect individuals' intention to commit whistleblowing (Setianto *et al.*, 2016). Obedience pressure in whistleblowing is defined as clients' coercive orders to deviate from professional standards (Libriani & Utami, 2015). Under compliance pressure, individuals may surrender their responsibilities and obey superiors who demand unethical conduct (Davis *et al.*, 2006). Thus, greater obedience pressures motivate individuals to behave unethically.

As individuals with greater power, superiors do not consider the consequences

when subordinates engage in deviant behavior (Chotimah & Kartika, 2017). Sutrisni & Coryanata (2019) document that obedience pressure positively affects financial personnel's intention to commit whistleblowing. Similarly, Libriani & Utami (2015) posit that higher obedience pressure motivates whistleblowers to remain silent and not report fraud.

Thus, higher obedience pressure likely reduces individuals' intention to commit whistleblowing. Conversely, lower obedience pressure increases individuals' intention to commit whistleblowing. Based on prior studies and the above arguments, we propose the following hypothesis:

H1: Individuals under low obedience pressure exhibit greater whistleblowing intentions than those under high obedience pressure.

The Effect of Group Pressure on Whistleblowing intentions

Numerous studies in various fields have investigated the effect of groups on individual decisions. For instance, Septyanto (2013) reveals that investors consider their colleagues' suggestions when making investment decisions. Further, Sari *et al.* (2018) indicate that fashion trends in social groups easily affect individuals or consumers in purchasing decisions. Individuals seek to avoid rejection by following consumptive lifestyles similar to their groups (Dewi *et al.*, 2017). Thus, individuals' decisions are closely related to the roles of other individuals in their groups or environments.

These studies and arguments indicate that group conditions also affect individuals' intention to commit whistleblowing. This argument is confirmed by the fact that organizations neglecting the colleague effect cannot optimally facilitate internal reports or their consequences (Greenberger *et al.*, 1987). Besides, a participant in the classical group pressure experiment of Solomon Asch reveals that acting against the group leads to being disturbed, confused, aloofness, and like an outcast from the others (Bjørkelo *et al.*, 2010).

Thus, it can be concluded that individuals under greater group pressure potentially choose to remain silent and not report fraud. Conversely, those under lower group pressures are more likely to commit whistleblowing. The previous studies and arguments lead us to the following hypothesis:

H2: Individuals under lower group pressures exhibit greater whistleblowing intentions than those under greater group pressures.

The Effects of Obedience Pressure, Group Pressure, and Whistleblowing Intentions

As a factor that affects whistleblowing intentions, situational factors emerge

from social environments environments (Dungan *et al.*, 2015). Nasution & Östermark (2012) identify two types of social pressures: obedience pressure from superiors and compliance pressure from colleagues. The accounting literature documents that public accountants are prone to the negative impacts of obedience pressure and other inappropriate social pressures (Davis *et al.*, 2008). Hence, whistleblowers are arguably subject to social pressures within their organizational or corporate environments.

Whistleblowing is the ultimate act of justice that serves to remedy wrongdoings, but it is also often considered a grave offense that constitutes a serious betrayal (Dungan *et al.*, 2015). Hence, whistleblowers are potentially considered traitors within their groups, and the same holds for employees who whistleblow against their superiors. Following prior studies and arguments, the following hypothesis is formulated:

H3: There is an interaction between obedience pressure and group pressure on whistleblowing intentions.

RESEARCH METHODS

Research Design

Our research design involves a 2x2 between-subject experimental study. This research utilizes two independent variables (obedience pressure and group pressure) and a dependent variable (whistleblowing intentions). This study involves students from an accounting department in Central Java who are taking an auditing course. We use accounting students because they arguably have a basic understanding of whistleblowing. We also randomize our subjects to ensure that all subjects have equal opportunities to receive any treatment, thus excluding factors other than the independent variables (like demographic ones) affecting the opportunities. Exadaktylos *et al.* (2013) argue that student and non-student subjects exhibit insignificant differences, and subjects tend to provide correct answers.

Experiment Setting

Our subjects assume the role of employees appointed to the Kemiri-Depapre road development project task force. Subjects find evidence indicating corruption (bribery) in their work environments. Subjects are under obedience pressure because they are confronted with superiors' absolute orders. Those under high obedience pressure receive orders from their superiors to accept all cooperation from vendors that will provide personal benefits. Conversely, those under low obedience pressure receive orders to reject all cooperation from vendors that can provide personal benefits. Employees are subject to group pressure due to conditions within their work group. Employees in a high group pressure operate in an environment where accepting bribes is commonplace, whereas employees in a low group pressure work in an environment where accepting bribes is forbidden. In this circumstance, they have opportunities to

report the fraudulent behavior utilizing the whistleblowing mechanism made available by the Government Goods and Services Procurement Policy Agency (Lembaga Kebijakan Pengadaan Barang/Jasa Pemerintah or LKPP).

The experiment consists of several phases. The first phase randomly classifies participants into four groups. In the second phase, we distribute the modules and ask participants to fill in the modules. Subjects in group 1 receive modules containing high obedience and group pressures, subjects in group 2 receive modules indicating high obedience pressure and low group pressure, subjects in group 3 receive low obedience pressure and high group pressure, and subjects in group 4 receive modules with low obedience and group pressures.

The third phase asks subjects to answer general audit questions to ensure that participants have a basic audit understanding that is crucial in answering the simulation. In the fourth phase, subjects are informed of the company profile and manipulation case on obedience and group pressures. In the fifth phase, we allow subjects to fill in the demographic data. Lastly, we collect all answered modules in the sixth phase.

Table 1 presents our experimental matrix.

Table 1
Research Experiment Matrix

		Group Pressure	
		High	Low
Obedience Pressure	High	Group 1	Group 2
	Low	Group 3	Group 4

Table 1 displays four experiment groups consisting of group 1 (high obedience and group pressures), group 2 (high obedience pressure and low group pressure), group 3 (low obedience pressure and high group pressure), and group 4 (low obedience and group pressures). Each group is provided with different modules with a 15-minutes completion time. We then collect all answered modules and return the manipulated conditions to the initial one.

Analysis Technique

We initially analyze the manipulation results to determine whether the subjects pass the test. This study then runs the one-way ANOVA to identify the effects of subjects' characteristics on their decisions. The independent t-test tests the first and second hypotheses, while two-way ANOVA tests the third hypothesis by identifying the effect of the interaction between two independent variables. Our hypotheses are supported if $p < 0.05$ or five percent (subjects exhibit significantly different decisions related to whistleblowing intentions).

RESEARCH RESULTS

General Description of Experiment

Our experiment subjects are students of an accounting department in Central Java who have taken or are taking auditing courses. Eighty-one out of eighty-six pupils pass the manipulation test for the allocated roles. Each subject has four characteristics: gender, age, GPA, and semester. Table 2 presents the subjects' profiles in this research.

Table 2
Subjects' Profiles

Explanation	Total	Percentage
Gender:		
Female	63	77.8%
Male	18	22.2%
Age:		
20-21	73	90.1%
22-25	8	9.9%
Grade Point Average (GPA):		
2.01-2.9	9	11.1%
3.00-3.49	36	44.45%
≥ 3.5	36	44.45%
Semester:		
6	52	64.2%
7-8	29	35.8%

Table 2 explains that most subjects are female and between 20-21 years old, have GPAs between 3.00 and 3.49 or ≥ 3.5 , and study in their sixth semester. Our subjects assume the role of the employee of the Public Works Provincial Office of Papua Province assigned to the Kemiri-Depapre road section improvement project task force. Subjects find that other employees have received bribery from the vendor that won the tender. In this scenario, subjects are under obedience and group pressures and asked to assess their intent to report fraud through the LKPP whistleblowing system. In the initial phase, individuals are separated into four treatment-specific groups. In each group, subjects receive cases with varying levels of obedience and group pressures. They are then asked to respond to questions and evaluate the whistleblowing purpose depending on the treatment received by each group.

Manipulation Check

The manipulation checks of obedience pressure and group pressure exhibit a theoretical mean of 55. Thus, the manipulation is effective if those in high (low) obedience and group pressures exhibit an average lower (higher) than 55.

Table 3
Manipulation Check

Variable	Theoretical		Fact	
	Range	Median	Range	Mean
Obedience Pressure				
High	10-100	55	10-80	53.5%
Low	10-100	55	10-100	82.195%
Group Pressure				
High	10-100	55	10-100	54%
Low	10-100	55	40-100	76.585%

Table 3 indicates that subjects under high obedience pressure on a scale of 10-80 respond with an average of 53.5 percent, whereas respondents with low obedience pressure on a range of 10-100 with an average of 82.195 percent. On a scale of 10-100, participants under high group pressure score an average of 54 percent, while those with low group pressure score an average of 76.585 percent. Subjects under high obedience and group pressures have actual averages lower than their theoretical mean, while those under low obedience and group pressures exhibit actual mean higher than their theoretical averages. Consequently, we conclude that the manipulation is effective for all subjects, given they receive it and produce the desired outcomes.

Randomization Test

We run the randomization test on subjects' demographic profiles using One-way ANOVA before the hypothesis testing. The test identifies whether demographic factors affect subjects' whistleblowing intentions.

Table 3
The Results of One-Way Anova

	Mean Square	Sig.	Explanation
Gender:			
Between Groups	0.181	0.418	No Effect
Within Groups	0.174		
Age:			
Between Groups	1.214	0.256	No Effect
Within Groups	0.938		
Grade Points Average (GPA):			
Between Groups	0.650	0.290	No Effect
Within Groups	0.527		
Semester:			
Between Groups	0.801	0.240	No Effect
Within Groups	0.604		

Table 4 suggests that none of the four demographic characteristics has a significance value $< \alpha$ (0.05). Thus, gender, age, GPA, and semester do not affect whistleblowing intentions. The randomization test is effective because only the treatment affects subjects' whistleblowing intentions.

Test of Hypothesis 1

The Effect of Obedience Pressure on Whistleblowing Intentions

Hypothesis 1 predicts that individuals under low obedience pressure exhibit greater whistleblowing intentions than those under high obedience pressure. We test this hypothesis with a t-test with groups 1 and 2 (3 and 4) under high (low) obedience pressure.

Table 5
The Results of Hypothesis 1 Test

	Mean	Std. Deviation	t	Sig. (2-tailed)
Obedience Pressure				
High	53.50	20.95	-5.856	0.000
Low	82.195	23.08		

Table 5 demonstrates that subjects under high obedience pressure exhibit average whistleblowing intentions score of 53.50, while those under low obedience pressure are 82.195. The statistical test explains the significance value (2-tailed) of 0.000 (< 0.05), suggesting a significant difference at a five percent probability. The results imply that subjects exhibit greater whistleblowing intentions when under low obedience pressure than under high obedience pressure.

When employees appointed to the task force are under low obedience pressure from their superiors to refuse bribery from vendors, they exhibit greater intentions to report fraud. Conversely, those under high obedience pressure to receive bribery are less likely to report fraud. In this respect, superiors' authority demotivates employees from violating orders.

Our results support Gala *et al.* (2018); Libriani & Utami (2015); Setianto *et al.* (2016) who reveal that individuals under high obedience pressure exhibit lower whistleblowing intentions than those under low obedience pressure. Libriani & Utami (2015) also document that whistleblowers under superiors' pressure choose to remain silent and do not report wrongdoings. They even comply with fraudsters' requests, which may be against professional and ethical standards.

Test of Hypothesis 2

The Effect of Group Pressure on Whistleblowing Intentions

Hypothesis 2 predicts that individuals under low group pressure exhibit greater whistleblowing intentions than those under high group pressure. We test this hypothesis using a t-test with groups 1 and 2 (2 and 4) under high (low) group pressure.

Table 4
The Results of Hypothesis 2 Test

	Mean	Std. Deviation	t	Sig. (2-tailed)
Group Pressure				
High	54.00	23.62	-4.809	0.000
Low	76.59	18.39		

Table 6 indicates that subjects under low group pressure exhibit an average whistleblowing score of 76.59, while those under high group pressure are 54.00. The statistical test explains the significance value (2-tailed) of 0.000 (< 0.05), suggesting a significant difference at a five percent probability. The results imply that subjects under low group pressure exhibit higher whistleblowing intentions than those under high group pressure.

The results are consistent with Sari *et al.* (2018); Septyanto (2013) who reveal that group pressure as a form of social influence likely affects individuals' intentions and behavior. Employees appointed to the task force under low group pressure exhibit greater intentions to report fraud. Conversely, those under high group pressure are less likely to report fraud because they are unwilling to have different opinions and choose to adjust to group opinions. Individuals feel insecure when standing alone and against groups.

Test of Hypothesis 3

The Effect of Obedience Pressure, Group Pressure, and Whistleblowing Intentions

The results of hypotheses 1 and 2 tests indicate that both independent variables (obedience and group pressures) significantly affect subjects' whistleblowing intentions. We test hypothesis 3 using two-way ANOVA to test the effect of the interaction between obedience and group pressures on whistleblowing intentions. The test compares the mean scores of groups classified into two independent variables.

Table 5
Test of Between-Subjects Effects for Hypothesis 3

Source	Mean Square	Sig.
Corrected Model	3899.879	0.000
Intercept	344771.569	0.000
Obedience Pressure	80.003	0.671
Group Pressure	10257.834	0.000
Obedience Pressure*Group Pressure	1299.280	0.090

Table 7 suggests a significance corrected model score of 0.000 (< 0.05), implying that obedience pressure, group pressure, and interaction significantly affect whistleblowing intentions. The significance value of the intercept model is 0.000 (< 0.05), suggesting that the changes in the independent variable score when the independent variables are absent. The interaction between obedience pressure and group pressure has a significance value of 0.090 (> 0.05), implying that the interaction between obedience and group pressures does not significantly affect whistleblowing intentions. Figure 1 displays the interaction between obedience and group pressures.

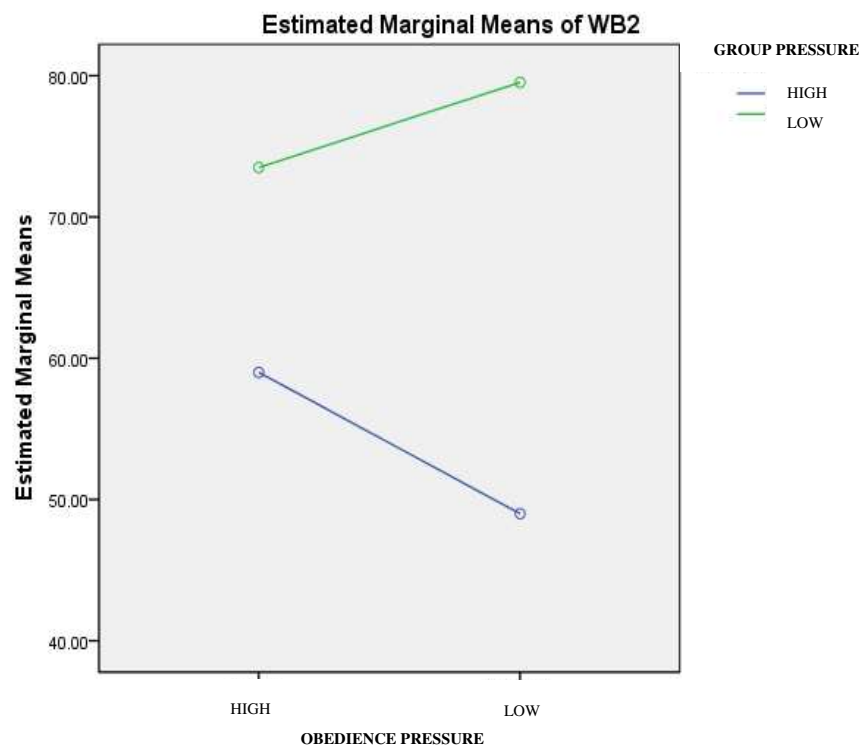


Figure 1
Plots Diagram on Obedience Pressure and Group Pressure

Our results indicate that the interaction between obedience and group pressures does not affect subjects' whistleblowing intentions. Subjects follow unethical orders from superiors because they fear superiors' authority. Niven & Healy (2016) explain that individuals tend to commit unethical behaviors under obedience pressure to achieve certain objectives. Within their groups, subjects tend to act similarly to other group members to avoid having different opinions. The theory of planned behavior explains this tendency as a normative belief. Normative beliefs refer to social pressures that likely affect individuals' intentions and behaviors (Ajzen, 1991). However, individuals more likely to refute unethical actions will report fraud. These individuals exhibit greater whistleblowing intentions despite future unfavorable consequences. Our findings support Setianto *et al.* (2016) who document that individuals wishing to improve firms' conditions will report any wrongdoing, although they are aware of present and future unfavorable consequences.

CONCLUSIONS, LIMITATIONS AND SUGGESTIONS

This experimental study tests the causal association between obedience pressure, group pressure, and whistleblowing intentions. This research concludes first, individuals under low obedience pressure exhibit greater whistleblowing intentions than those under high obedience pressure. Superiors' authority compels subordinates to follow their orders. Hence, low obedience pressure facilitates individuals to have

superiors' support to act ethically and commit whistleblowing.

Second, individuals under low group pressure exhibit greater whistleblowing intentions than those under high group pressure. Group conditions motivate individuals to act similarly to their other group members, eventually affecting whistleblowing intentions. Low group pressure facilitates individuals to receive group support to act ethically. Individuals supported by their groups to act ethically are more courageous and have greater whistleblowing intentions.

Third, the interaction between obedience pressure and group pressure on whistleblowing intentions has no effect. Obedience pressure and group pressure are external factors. Hence, those with greater intention to act ethically will report fraud despite potentially unfavorable consequences.

Our results contribute to a better understanding of whistleblowing and its determining factors. Further, we highlight the importance of acting ethically in any condition for students, educators, and organizations. According to the theory of planned behavior, a key factor explaining ethical behavior is social pressure to act ethically. We expect that our research contributes to the whistleblowing and theory of planned behavior literature.

Our experimental study is not administered simultaneously due to administration time differences, and time differences potentially imply information leakage from previously participating subjects. We advise future experimental studies to administer the experiment simultaneously to generate more accurate results. Future studies can also consider other factors like individuals' internal factors (like Machiavellianism, locus of control, etc.) or use external/internal auditors as subjects because these professions are crucial in detecting and revealing fraud.

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