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EMOTIONAL INTELLIGENCE MODERATES THE INFLUENCE OF SOCIAL PRESSURE ON AUDITORS' JUDGMENTS IN INDONESIA

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ABSTRACT

Auditor judgment plays a critical role in ensuring audit quality, yet it is often shaped by social pressures arising from hierarchical authority and peer influence. This study investigates the effects of obedience pressure and conformity pressure on auditor judgment and examines whether emotional intelligence moderates these relationships. Drawing on behavioural auditing and social influence theories, survey data were collected from 216 auditors working in public accounting firms across Indonesia and analysed using Partial Least Squares–Structural Equation Modeling (PLS-SEM). The results show that both obedience pressure and conformity pressure have significant negative effects on auditor judgment, indicating weakened professional skepticism and independence under social pressure. Furthermore, emotional intelligence significantly moderates these effects by reducing the detrimental influence of both types of social pressure. These findings suggest that auditors with higher emotional intelligence are better able to regulate emotional responses, manage interpersonal pressures, and maintain objective professional judgment in socially demanding audit environments. This study concludes that emotional intelligence represents a crucial behavioural resource for safeguarding auditor judgment and audit credibility. The originality and value of this research lie in its integration of emotional intelligence into behavioural auditing models and in its empirical evidence from an emerging economy characterised by high power distance and a collectivist culture, thereby extending the prior auditing literature beyond predominantly Western contexts.

KEYWORD: Emotional Intelligence; Obedience Pressure; Conformity Pressure; Auditor Judgment; Social Pressure.

INTRODUCTION

The consequences of social pressure in auditing are not merely theoretical; they are reflected in real-world audit scandals. High-profile corporate failures, such as Enron and WorldCom in the United States, or Century Textile and Kimia Farma in Indonesia, have demonstrated how auditors' inability to resist client or managerial influence can contribute to systemic breakdowns in financial reporting (Sikka, 2009; Siregar, Pratiwi & Muda, 2024). Auditors face a combination of compliance and conformity pressures that significantly undermine their independence and reduce their professional courage to challenge questionable accounting practices. These cases illustrate how behavioural responses to pressure, rather than technical deficiencies, often lie at the core of compromised auditor independence.

Reflecting on these failures, auditing stands as a profession that demands a high degree of independence, integrity, and professional skepticism to ensure that financial statements present a true and fair view. However, in practice, auditors often operate under complex conditions characterized by competing interests, high client expectations, and organizational pressures. Among these pressures, social influence emerges as a critical factor that can compromise auditor judgment, particularly in the form of obedience pressure from superiors and conformity pressure from peers (Lord & DeZoort, 2001; Tsunogaya, Sugahara & Chand, 2017). Indonesia provides a relevant empirical context for examining these relationships. According to Hofstede's cultural dimensions theory, Indonesia is characterised by high power distance and strong collectivist values. These cultural characteristics may intensify obedience to authority and conformity to group norms within audit firms, thereby increasing the vulnerability of independence in appearance to social pressure (Nasution & Östermark, 2012). Independence in appearance refers to a condition in which auditors are required not only to be independent in substance but also to be perceived as independent by external parties, so as to avoid public doubt regarding the objectivity and integrity of the audit process. Beyond independence, auditors are also required to maintain independence in appearance, as public confidence in audit reports is shaped not only by actual objectivity but also by how independence is perceived by stakeholders. While prior auditing research has predominantly emphasised independence in fact as a technical foundation of audit quality, independence in appearance has received comparatively limited scholarly attention despite its crucial role in sustaining audit quality. This study is situated within the broader context of auditor independence by explicitly focusing on independence in appearance.

From a behavioural auditing perspective, auditor judgment is not purely a technical outcome but a behavioural process shaped by psychological responses to social and organisational pressures. Obedience pressure occurs when auditors feel compelled to comply with directives from authority figures, even when those directives contradict professional standards (Chong & Syarifuddin, 2010). In public accounting firms, hierarchical structures may intensify this phenomenon, as junior auditors are often dependent on their supervisors for performance evaluations and future career prospects (Aida, 2021; Carpenter & Reimers, 2005). On the other hand, conformity pressure stems from the desire to align with peer opinions to maintain team cohesion and avoid social exclusion (Asch, 1956; Brunner & Ostermaier, 2019). The combination of hierarchical obedience and peer conformity can erode the independence of auditor judgment, particularly independence in appearance, reducing the credibility of audit reports. This situation underscores the urgent need to understand these pressures and the role of individual attributes, such as emotional intelligence, which can potentially mitigate their negative impact.

Within behavioral theory, individual psychological attributes are expected to influence how auditors cope with ethical dilemmas and social influence. One such attribute is emotional intelligence (EI), which refers to the ability to perceive, understand, regulate, and manage emotions in oneself and others (Mayer, Caruso & Salovey, 1999; Salovey & Mayer, 1990). In this study, it is proposed that auditors with high EI may be better equipped to manage stress, recognize manipulative social dynamics, and maintain objectivity under pressure (Yang, Brink, & Wier, 2018). Specifically, under obedience pressure, EI is theorized to enable auditors to diplomatically assert professional judgment without damaging relationships with superiors, while under conformity pressure, it is expected to foster the confidence needed to voice dissenting opinions constructively, thereby preserving professional skepticism while sustaining team harmony (Brackett, Rivers, & Salovey, 2011; Cook, Bay, Visser, Myburgh & Njoroge, 2011).

The theoretical relationship between these variables is grounded in both behavioral auditing

literature and organizational psychology. Social pressures whether in the form of hierarchical commands or peer influence act as situational stressors that can impair cognitive processing and ethical reasoning (Davis, DeZoort & Kopp, 2006; Ponemon & Gabhart, 1990). Emotional intelligence, by contrast, operates as a personal resource that enables individuals to appraise these pressures accurately and deploy appropriate coping strategies. From a moderation perspective, EI is hypothesized to weaken the negative relationship between social pressures and auditor judgment by enhancing auditors' capacity for emotional regulation, ethical commitment, and assertive communication (Nikolaou & Tsaousis, 2002).

This behavioral mechanism is particularly relevant in the Indonesian context. According to Hofstede's cultural dimensions theory, Indonesia is characterized by high power distance and strong collectivist values. These cultural characteristics may intensify obedience to authority and conformity to group norms within audit firms, thereby increasing the vulnerability of independence in appearance to social pressure (Nasution & Östermark, 2012). While earlier studies have examined social pressure and emotional intelligence largely within Western contexts, behavioral evidence from emerging economies remains limited, leaving a theoretical gap in understanding how psychological and cultural factors jointly shape auditor judgment.

Based on these considerations, this study seeks to extend prior research by empirically examining the moderating role of emotional intelligence in the relationship between social pressure and auditor judgment within the Indonesian context. By integrating behavioural auditing theory with cultural dimensions theory, this study contributes to the auditing literature by explaining how individual psychological resources can function as a behavioural buffer against contextual pressures. While earlier studies have examined these constructs in isolation or in Western settings, limited research has examined their interactions in emerging economies with strong collectivist cultural orientations. Accordingly, this study aims to provide empirical evidence on how emotional intelligence may help preserve auditor independence in appearance under social pressure.

LITERATURE REVIEW AND DEVELOPMENT OF HYPOTHESES

Obedience Pressure

The concept of obedience pressure, as originally articulated by Milgram (1974), describes the compelling force that drives individuals to comply with directives issued by authority figures, even when such orders directly contradict professional standards, ethical norms, or personal moral values. The seminal experiment by Milgram (1974) demonstrated that the presence of authority could override individual moral reasoning, leading participants to perform actions they might otherwise reject. From a behavioural auditing perspective, such compliance reflects a psychological response to authority rather than a purely rational or technical decision-making process. In organizational contexts such as public accounting firms, hierarchical structures amplify this dynamic, as subordinates, particularly junior auditors, are often dependent on superiors for performance evaluations, career progression, and job security (Aida, 2021; Chong & Syarifuddin, 2010). The perceived consequences of defiance, such as diminished career prospects or strained professional relationships, can further entrench compliance behavior.

In the auditing environment, pressure to obey can manifest in both implicit and explicit forms. Implicit pressure may arise through subtle cues, expectations, or suggestions from superiors to align audit findings with client interests, while explicit pressure involves direct instructions to overlook irregularities that could jeopardize client relationships (Lord & DeZoort, 2001). These pressures can shape audit outcomes to be aligned with the interests of powerful actors within the audit environment. This pressure may be intensified in cultures with high power distance, where questioning authority is socially discouraged, as is the case in many Asian contexts, including Indonesia (Nasution & Östermark, 2012). Such settings create a fertile ground for ethical compromises, as auditors may feel absolved of personal responsibility, perceiving themselves merely as executors of superior directives. Over time, this can erode professional skepticism and weaken independence in appearance, even when formal compliance with auditing standards is maintained, thereby undermining the credibility of audit judgments (Milgram, 1974).

To maintain long-term client relationships or other corporate interests, supervisors may pressure auditors to make decisions that benefit clients. Therefore, obedience pressure represents a significant form of environmental pressure that constrains auditors' ability to exercise independent judgment. Obedience pressure can adversely affect individual judgments and decisions, resulting in a decline in professionalism and social credibility (Davis et al., 2006; Lord & DeZoort, 2001). The

research conducted by Lord and DeZoort (2001) revealed that auditors facing obedience pressure were more likely to consent to signing materially misstated account balances. Pressure from superiors can reduce audit effort, discourage critical evaluation of evidence, and ultimately impair auditor judgment. Consequently, excessive pressure to obey superiors may compel auditors to breach professional and ethical standards. Obedience pressure also makes individuals feel less personally responsible for their actions, as accountability is perceived to rest with the authority issuing the order (Chong & Syarifuddin, 2010). Obedience pressure leads subordinates to act in ways that diverge from their true professional judgment (Tsunogaya et al., 2017). Superior pressures influence subordinate behavior by shaping both effort allocation and decision strategies (Finn & Munter, 1991; Ponemon & Gabhart, 1990). When auditors encounter conflicting demands, their ability to provide an independent opinion on the fairness of financial statements becomes increasingly constrained. Empirical evidence consistently demonstrates that obedience pressure has a significant negative effect on auditor judgment (Aida, 2021; DeZoort & Lord, 1994). Accordingly, pressure to obey poses a direct threat to auditor independence, particularly independence in appearance, by signalling compromised objectivity to external stakeholders.

H1: Obedience pressure negatively affects auditor judgment.

Conformity Pressure

Conformity pressure is a form of social pressure exerted by peers that compels individuals to adjust their behavior to align with group norms. When differences arise, individuals may experience anxiety or discomfort due to fears of negative social consequences for deviating from group expectations (Asch, 1956; Deutsch & Gerard, 1955). Research in social psychology indicates that individuals frequently modify their judgments within groups to maintain harmony and acceptance (Brunner & Ostermaier, 2019). Within audit teams, this pressure can subtly discourage dissent and critical questioning, even when professional standards require skepticism.

Conformity pressure can impair auditors' independence of judgment due to fears of being perceived as disruptive team members. This pressure often leads to corroborative auditing, a condition in which auditors seek and evaluate evidence that merely supports existing assumptions or agreed-upon decisions, particularly those of the audit team or management, while disregarding contradictory information. This behavioral bias weakens professional skepticism and increases the risk of audit failure. Under such pressure, auditors may engage in unethical behavior to fulfill group expectations or avoid social exclusion (Clayton & van Staden, 2015). Prior studies indicate that peer pressure can lead to inappropriate assessments of materiality and bias the overall problem-solving process (Brink, Tang & Yang, 2016; Nakamura, 1958; Nasution & Östermark, 2012).

Research by Nasution and Östermark (2012) demonstrates that conformity pressure can lead to inaccurate audit judgments, as auditors may prioritize group harmony over ethical considerations. This tendency is particularly pronounced in collectivist cultures, such as Indonesia, where social cohesion and consensus are highly valued. Similarly, Clayton and van Staden (2015), find that professional auditors in Australia and New Zealand exhibit lower ethical decision-making under peer pressure, suggesting that conformity pressure is not culturally isolated but contextually reinforced. Peer pressure has also been shown to affect managerial honesty and transparency (Brunner & Ostermaier, 2019). These findings indicate that conformity pressure represents a significant behavioural threat to auditor independence and judgment.

H2: Conformity pressure negatively affects auditor judgment.

Emotional Intelligence

Individuals' emotions are elicited by the challenges and stressors they encounter, particularly within interpersonal and organizational contexts (Mayer et al., 1999). Since emotions influence behavior and judgment, the ability to regulate emotional responses becomes critical in professional decision-making. Emotional intelligence (EI) is a core component of social intelligence and refers to the ability to recognize, understand, regulate, and utilize one's own emotions and those of others (Ganaie & Mudasir, 2015; Salovey & Mayer, 1990). From a behavioural perspective, EI reflects an individual's capacity for emotional regulation when facing ethical dilemmas and social pressure, an area that remains relatively underexplored in auditing research. Emotional intelligence enables individuals to manage environmental pressures, navigate complex interpersonal dynamics, and guide thought and action effectively (Ismail & Rasheed, 2019).

Prior research indicates that emotional intelligence positively influences work performance

and decision quality, including in accounting and auditing contexts (Yang et al., 2018). Emotional intelligence enhances auditors' effectiveness in leadership, teamwork, client engagement, and professional judgment (Cook et al., 2011). Yang et al. (2018) find that auditors with higher EI are better equipped to cope with diverse forms of pressure than those with lower EI. Individuals capable of recognizing and regulating emotions are more likely to make balanced decisions that consider ethical standards and stakeholder interests (Angelidis & Ibrahim, 2011). Accordingly, EI may function as a behavioural resource that enables auditors to resist pressures to comply while maintaining professional skepticism and audit quality. Daff, de Lange and Jackling (2012) further argue that accounting employers should prioritize emotional intelligence skills due to their positive effects on decision-making, leadership, and client relations.

Synthesising prior behavioural auditing literature, this study conceptualises auditor independence particularly independence in appearance as a behavioural condition that is highly susceptible to environmental pressures arising from the audit context. Such pressures primarily manifest as obedience pressure and conformity pressure, reflecting hierarchical authority and peer influence within audit teams (Lord & DeZoort, 2001; Nasution & Östermark, 2012). Operating through both implicit and explicit forms of influence, including social expectations and direct instructions from superiors, these pressures can constrain audit effort, weaken professional scepticism, and impair auditor judgment. Within this behavioural and culturally embedded context, emotional intelligence represents a critical self-regulatory mechanism that may mitigate the adverse effects of pressure, enabling auditors to uphold ethical standards and independence in appearance. By integrating behavioural auditing theory with cultural dimensions theory, this study provides a coherent theoretical foundation for examining how individual psychological attributes interact with contextual pressures to shape auditor judgment and audit quality.

H3: Emotional intelligence moderates the influence of obedience pressure on auditor judgment.

H4: Emotional intelligence moderates the influence of conformity pressure on auditor judgment.

Research Model

Based on the hypotheses developed above, this study proposes a research model that illustrates the relationships between obedience pressure and conformity pressure on auditor judgment. Emotional intelligence is incorporated into the model as a moderating variable affecting both relationships. The research model tested in this study is presented in Figure 1.

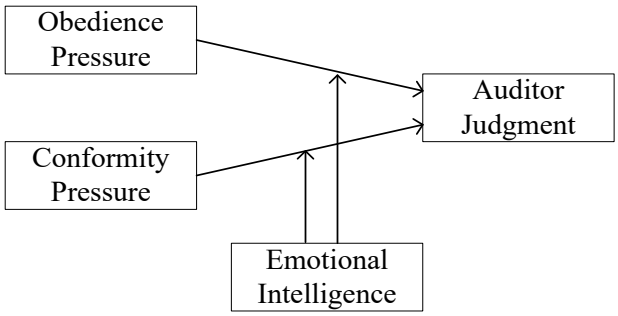

Figure 1. Research Model

METHODOLOGY

This study employed a quantitative survey methodology to examine the impact of social pressure, specifically obedience and conformity pressure on auditor judgment with emotional intelligence serving as a moderating variable in Indonesia. The population of this study comprises auditors working at 665 registered public accounting firms in Indonesia. The final sample consists of 216 auditors who voluntarily completed the questionnaire. The respondents were not required to disclose the name of their public accounting firm to ensure confidentiality and protect professional privacy. Consequently, the exact number of respondents from the same audit firm cannot be identified. The unit of analysis in this study is the individual auditor. The questionnaire was distributed broadly through professional auditor networks to reach auditors from diverse public accounting firms, including both Big Four and non-Big Four firms.

The measurement instruments used in this study were adopted and adapted from established prior research in auditing, behavioural accounting, and organisational psychology. To ensure their suitability for the auditing context, the wording of the items was carefully adjusted to reflect auditing terminology, professional judgment situations, and the regulatory environment auditors face. Prior to the main data collection, the questionnaire underwent pilot testing to assess item clarity, wording, and contextual relevance. The pilot test involved a small group of professional auditors who were not included in the final sample. Participants were asked to evaluate whether the items were clearly worded, easily understood, and representative of real audit situations. Feedback from the pilot test indicated that

the questionnaire's overall structure and content were appropriate. Minor revisions were made to improve clarity and reduce potential ambiguity in several items, particularly those related to social pressure and emotional regulation. This process enhanced the content and face validity of the measurement instrument.

Following the pilot test, the refined questionnaire was administered in the main survey. The analysis employed the Partial Least Squares (PLS) methodology, utilizing SmartPLS software. Partial Least Squares (PLS), a technique within Structural Equation Modeling (SEM), was selected due to its suitability for complex models involving latent variables and its ability to accommodate non-normal data distributions. Furthermore, PLS-SEM is particularly appropriate for theory development and predictive analysis, making it well-suited for behavioural auditing research. This approach also allows for simultaneous assessment of the measurement model and the structural relationships among constructs.

Table 1. Indicator Variable.

Variable	Dimension	Indicator
Obedience Pressure	Orders from superiors	• The auditor once received directives from superiors that conflicted with their personal judgment. • The auditor felt compelled to adhere to their superior's directives despite professional reservations. • The auditor is concerned that failure to comply with the authorities' directives will adversely affect their career.
	Client request	• The auditor experienced pressure to modify the audit findings to align with client expectations. • The auditor follows the client's requests without considering the audit evidence.
	Avoidance of sanctions	• Dismissal sanction • The client transitioned to a different public accounting firm.
Conformity Pressure	Tendency to follow the majority	• Auditor agreed with the team's opinion despite having a different view. • Auditor was uncomfortable expressing an opinion that differs from the majority of their audit colleagues. • Auditors tended to follow the audit team's decisions to maintain team harmony.
	Adjustment of opinion	• Auditor revised the audit decision to conform with that of his peers. • Auditor acquiesced to the senior's decision without appraising it in relation to his own evaluation.
Auditor Judgment	Risk assessment	• Auditors assess the degree of risk based on the evidence at hand.
	Professional judgment	• Auditors can evaluate the degree of materiality and its influence on the audit opinion.
	Independence of judgment	• Auditors exercise decision-making grounded in professional judgment, free from external influence.
	Logical consistency	• Auditors evaluate multiple options prior to reaching a conclusion.
	Professional skepticism	• Auditors do not promptly accept information from clients without additional verification.
Emotional Intelligence	Perception and appraisal of emotions	• Auditors acknowledge the emotions they experience when subjected to work-related stress. • Auditors can identify personal emotions that affect decision-making.
	Regulation of emotions	• Auditors can regulate their emotional responses when confronted with pressure from superiors or teams. • Auditors remain impartial and unaffected by emotions when encountering conflicts or disagreements within the audit team. • Auditors are intrinsically driven to uphold the integrity of their professional judgment, free from external influences.
	Reasoning and understanding emotions	• Auditors can comprehend the emotional pressures experienced by colleagues or clients.
	Social skill	• Auditors can cultivate constructive professional relationships despite social pressures. • capacity to engage with superiors and peers

Table **1** presents the indicators used to operationalize the latent variables examined in this study. All measurement items were derived from

Table **1** operationalize the study's latent variables, translating abstract theoretical constructs into measurable items that can be empirically assessed. This operationalization process is grounded in measurement theory, which holds that constructs such as obedience pressure, conformity pressure, auditor judgment, and emotional intelligence cannot be observed directly but must be inferred through observable behaviors, attitudes, and self-reported perceptions (Bollen, 1989). In this study, each variable is divided into dimensions, and each dimension is further represented by multiple indicators designed to capture specific manifestations of the construct. These indicators form the basis of the measurement model in Structural Equation Modeling (SEM), ensuring that the variables are both conceptually valid and statistically reliable.

Content validity was addressed by ensuring that each indicator closely reflected the theoretical definitions of the constructs and the professional realities of auditing practice. The pilot test further supported content validity by confirming that the items were understandable and relevant to practicing auditors. For obedience pressure, the dimensions encompass (1) orders from superiors, which capture hierarchical directives that conflict with professional judgment; (2) client requests, reflecting external demands to alter findings without sufficient evidence; and (3) avoidance of sanctions, indicating compliance driven by fear of negative career consequences. This conceptualization draws on Milgram (1974) obedience theory and the organizational behavior literature, which show that subordinates often yield to authority to preserve career prospects and workplace relationships. This multidimensional approach allows for the comprehensive assessment of obedience pressure rather than treating it as a single, undifferentiated construct.

Conformity pressure is similarly operationalized through (1) tendency to follow the majority, measuring the inclination to align with team opinions even when personally disagreeing, and (2) adjustment of opinion, capturing the deliberate modification of one's judgment to match peer or senior consensus. This structure aligns with Asch (1956) conformity theory and the concept of normative social influence (Deutsch & Gerard, 1955), in which individuals adapt their behavior to fit perceived group norms. By separating majority prior validated instruments and refined through the pilot testing process to ensure clarity and contextual relevance. The indicators presented in

influence from direct opinion adjustment, the indicators can detect both implicit and explicit forms of conformity pressure that may erode independent professional judgment.

Auditor judgment is operationalized through five dimensions: risk assessment, professional judgment, independence of judgment, logical consistency, and professional skepticism. These dimensions are grounded in auditing standards issued by the International Auditing and Assurance Standards Board (IAASB), which emphasize that auditors must assess risk objectively, evaluate materiality, maintain independence, apply logical reasoning, and exercise professional skepticism. The indicators under these dimensions are designed to capture auditors' ability to reach sound conclusions based on audit evidence rather than social influence or personal bias.

Finally, emotional intelligence is measured across four dimensions: perception and appraisal of emotions; regulation of emotions; reasoning and understanding emotions; and social skills. These dimensions are consistent with the four-branch model of emotional intelligence proposed (Salovey & Mayer, 1990). In the auditing context, emotional intelligence is particularly important, as it enables auditors to manage pressure from superiors and peers while maintaining ethical standards and professional skepticism.

The reliability and validity of the measurement model were evaluated during the main data analysis using established PLS-SEM procedures. Internal consistency, reliability, and construct validity were assessed to ensure that the measurement instruments were statistically sound. This approach is consistent with common practice in behavioural auditing research, particularly when pilot testing is conducted primarily for content and clarity purposes rather than statistical validation.

RESULT

Demography

This study involved 216 auditors employed by public accounting firms in Indonesia. There were 117 females and 99 males. Concerning the educational qualifications of the auditors, 188 respondents held a bachelor's degree, while 28 respondents possessed a master's degree. The predominant work experience level was 1–5 years, comprising 163 auditors, whereas the least prevalent experience category was 16–20 years, represented by only 3 auditors.

Table 2. Respondents' Demography.

Desriptive Characteristic	Auditors (n=216)	%
Gender:		
• Female	117	54
• Male	99	46
Education:		
• Undergraduate degree	188	87
• Master degree	28	13
Experience (year):		
• 1-5	163	75
• 6-10	30	14
• 11-15	10	5
• 16-20	3	1
• >20	10	5

The demographic profile presented in Table 2 provides insight into the respondents' characteristics. A slight majority of the auditors were female (54%), while males accounted for 46% of the sample. This distribution reflects the increasing participation of women in the auditing profession in Indonesia, consistent with broader trends in the accounting profession. Such representation is relevant, as prior studies suggest that demographic characteristics may influence auditors' responses to ethical dilemmas and social pressure.

In terms of educational background, the majority of respondents (87%) held a bachelor's degree, while a smaller proportion (13%) possessed a master's degree. This indicates that professional auditing practice in Indonesia remains largely bachelor-level oriented, although the presence of postgraduate-qualified auditors suggests exposure to more advanced analytical and theoretical training. Regarding professional experience, most respondents (75%) had between one and five years of experience, indicating that early-career auditors dominated the sample. Auditors with 6 to 10 years of experience accounted for 14%, while those with more than 10 years accounted for a relatively small proportion of the sample. This composition suggests that a substantial number of respondents may still be developing professional confidence, thereby increasing their vulnerability to pressures to obey and conform arising from the audit environment.

Table 3. Constructing Reliability and Validity.

	Cronbach's alpha	AVE
Obedience Pressure (OP)	0.911	0.608
Conformity Pressure (CP)	0.971	0.886
Auditor Judgment (AJ)	0.950	0.740
Emotional Intelligence (EI)	0.942	0.711

Discriminant validity was assessed to ensure that each latent construct was empirically distinct from the others. Adequate discriminant validity is achieved when the indicators load more strongly on their intended constructs than on other constructs in the model. The results presented in Table 3 demonstrate that all constructs meet the recommended thresholds for reliability and convergent validity. Cronbach's alpha values exceed the minimum criterion of 0.70, indicating strong internal consistency among the measurement items. This suggests that the indicators reliably measure their respective latent constructs. Furthermore, all Average Variance Extracted (AVE) values are above the recommended threshold of 0.50, confirming adequate convergent validity (Mondal, Akter & Ibrahim, 2024). Among the variables and constructs, conformity pressure exhibits the highest reliability and convergent validity (α = 0.971, AVE = 0.886), followed by Auditor Judgment, Emotional Intelligence, and Obedience Pressure. These findings confirm that the measurement model is statistically robust and suitable for subsequent structural model analysis.

Hypothesis Testing

The structural model results and hypothesis testing outcomes are presented in Table 4. The path coefficient between obedience pressure and auditor judgment is −0.317, with a *t*-statistic of 2.236 and a *p*-value of 0.025, which is below the 0.05 significance level. These results indicate a statistically significant negative relationship between obedience pressure and auditor judgment.

Table 4. Hypothesis Testing.

	Original sample (O)	T statistics (|O/STDEV|)	*p*-values
Obedience Pressure (OP) -> Auditor Judgment (AJ)	-0.317	2.236	0.025
Conformity Pressure (CP) -> Auditor Judgment (AJ)	-0.212	3.478	0.001
Emotional Intelligence (EI) x Obedience Pressure (OP) -> Auditor Judgment (AJ)	0.606	2.845	0.004
Emotional Intelligence (EI) x Conformity Pressure (CP) -> Auditor Judgment (AJ)	0.208	2.540	0.011

Accordingly, hypothesis 1 is supported. Similarly, the path coefficient for conformity pressure on auditor judgment is −0.212, with a *t*-statistic of 3.478 and a *p*-value of 0.001, indicating a significant negative effect. This finding supports hypothesis 2, demonstrating that conformity pressure significantly

impairs auditor judgment. Regarding the moderating effects, the interaction between emotional intelligence and obedience pressure yields a path coefficient of 0.606, with a *t*-statistic of 2.845 and a *p*-value of 0.004. Likewise, the interaction between emotional intelligence and conformity pressure produces a path coefficient of 0.208, with a *t*-statistic of 2.540 and a *p*-value of 0.011. Both interaction effects are statistically significant at the 0.05 level. These results indicate that emotional intelligence weakens the negative effects of obedience and conformity pressures on auditor judgment, suggesting that auditors with higher emotional intelligence are better able to manage social pressures and maintain professional judgment. Thus, hypotheses 3 and 4 are supported.

DISCUSSION

This study examines how social pressure influences auditor judgment, with emotional intelligence serving as a moderating mechanism. Overall, the findings demonstrate that auditor judgment is significantly and negatively affected by social pressure, manifested as obedience and conformity pressures. Conversely, emotional intelligence is shown to attenuate the adverse effects of such pressures, enabling auditors to maintain professional judgment and audit quality. These results reinforce the behavioural perspective in auditing, which posits that auditor decision-making is not purely technical but is also shaped by social and psychological factors embedded within the audit environment.

The negative effect of obedience pressure on auditor judgment is consistent with prior behavioural auditing research. Auditors under pressure from superiors tend to comply with directives, even when those directives conflict with professional standards and ethical principles (Lord & DeZoort, 2001; Nasution & Östermark, 2012). Prior studies document that obedience pressure undermines ethical judgment and distorts decision-making processes, as individuals prioritize compliance with authority over professional responsibility (Clayton & van Staden, 2015; Tsunogaya et al., 2017). Auditors are particularly vulnerable to this form of pressure due to hierarchical structures within audit firms, which can compel subordinates to act inconsistently with their personal and professional values (Finn & Munter, 1991; Ponemon & Gabhart, 1990; Tsunogaya et al., 2016, 2017). Influence from superiors often facilitates compromises in professionalism as auditors attempt to preserve workplace relationships and avoid conflict (Ponemon & Gabhart, 1990).

In line with this study's findings, auditors are required to independently assess whether the audited entity complies with applicable financial reporting standards while maintaining professional judgment. In such situations, pressure to comply may undermine an auditor's independence and objectivity. When auditors face pressure to comply with directives from their superiors or clients that conflict with auditing standards, their objectivity may be compromised, leading to suboptimal audit judgments and reduced audit quality. This finding highlights the tension between hierarchical authority and professional independence, particularly in high power-distance contexts such as Indonesia.

Beyond obedience pressure, the study also finds that conformity pressure significantly reduces auditor judgment. Conformity pressure compels auditors to align their judgments with those of peers or audit teams, often at the expense of professional skepticism. Social psychology research has long established that individuals tend to conform to group opinions even when they recognize potential inaccuracies (Asch, 1956). Within audit settings, auditors working in teams are especially susceptible to group consensus, which may suppress dissenting opinions and reduce critical evaluation of audit evidence (Carpenter & Reimers, 2005). Consistent with prior research, conformity pressure diminishes auditors' willingness to challenge prevailing views or express alternative professional judgments (Bamber, 1983; Brunner & Ostermaier, 2019).

Junior auditors, in particular, may adjust their evaluations to align with team decisions, resulting in judgments that reflect collective compromise rather than independent professional reasoning. Under normative social influence, auditors may "go along with the group" to maintain harmony and avoid interpersonal conflict, even when they privately disagree with the majority view (Carpenter & Reimers, 2005). Such behaviour can erode professional skepticism and weaken the quality of audit judgments, especially in environments that emphasize cohesion and conformity over critical debate.

Importantly, this study demonstrates that emotional intelligence plays a significant moderating role in the relationship between social pressure and auditor judgment. Auditors with higher levels of emotional intelligence are better equipped to recognize social and hierarchical pressures, understand their emotional impact, and regulate their responses to maintain objectivity and rational judgment. This finding aligns with Salovey & Mayer

(1990) conceptualization of emotional intelligence as the ability to perceive, understand, and manage emotions to enhance decision-making. Auditors with high emotional intelligence are better able to resist undue influence from superiors and peers and are more confident in expressing professional opinions that diverge from group consensus.

Prior studies support the role of emotional intelligence in reducing stress and enhancing ethical decision-making and job performance (Brackett et al., 2011; Nikolaou & Tsaousis, 2002; Yang et al., 2018). Emotional intelligence enables individuals to manage interpersonal relationships more effectively and to navigate emotionally charged situations without compromising professional standards (Cook et al., 2011). In the auditing context, emotionally intelligent auditors are better able to cope with social and time pressures, maintain professional skepticism, and make well-reasoned judgments based on audit evidence rather than social influence.

Overall, the findings of this study extend behavioural auditing literature by empirically demonstrating how social pressures impair auditor judgment and how emotional intelligence can function as a behavioural buffer against such pressures. By integrating behavioural theory into the auditing context of a high power-distance, collectivist culture, this study provides a more nuanced understanding of auditor independence, particularly independence in appearance, and highlights the importance of individual psychological attributes in safeguarding audit quality.

IMPLICATIONS

Theoretical and Managerial Implications

This study advances behavioural auditing theory by demonstrating that auditor judgment is shaped not only by technical considerations but also by social pressures arising from hierarchical authority and peer conformity. By empirically confirming the negative effects of obedience and conformity pressures, the findings reinforce the explanatory relevance of social influence theory in understanding impairments to auditor independence and professional skepticism. More importantly, this study extends existing theory by conceptualising emotional intelligence as a moderating behavioural resource that conditions auditors' responses to social pressure, thereby clarifying when and why such pressures undermine professional judgment. Evidence from a high power-distance and collectivist context further underscores the need to incorporate cultural and psychological dimensions into behavioural auditing models to achieve a more integrated understanding of auditor judgment and independence in appearance.

From a managerial perspective, the results suggest that audit firms must proactively manage hierarchical structures and team interactions to mitigate excessive social pressure on auditors. Integrating emotional intelligence training into auditor development programmes can strengthen auditors' capacity for emotional regulation, ethical resilience, and stress management. Additionally, cultivating an ethical audit culture that promotes open communication and constructive dissent can help sustain professional skepticism and preserve the appearance of auditor independence.

Academic Implications

From an academic perspective, this study advances behavioural auditing theory by empirically demonstrating the role of individual psychological attributes in shaping auditors' professional judgment under social pressure. By identifying emotional intelligence as a moderating behavioural capacity, this study broadens existing behavioural auditing frameworks that have largely emphasised contextual or organisational determinants of auditor behaviour. The results suggest that psychological capability constitutes an important explanatory element in understanding auditor judgment and the maintenance of auditor independence, particularly independence in appearance.

Furthermore, this study offers a methodological contribution by adapting and empirically validating measurement instruments capturing social pressure, auditor judgment, and emotional intelligence in an auditing environment in an emerging economy. The measurement model exhibits satisfactory reliability and construct validity, indicating that the instruments are suitable for behavioural auditing research. These instruments may be utilised or refined in subsequent studies, including comparative research across different cultural and institutional settings, to further explore behavioural responses to social pressure.

A limitation of this study is the inability to determine the number of respondents from the same public accounting firm, owing to confidentiality constraints. As a result, the analysis could not incorporate firm-level effects. Nevertheless, this limitation does not detract from the study's conclusions, as the investigation is centred on individual-level behavioural mechanisms.

Future studies may overcome this limitation by employing multi-level research designs or by

collecting organisational identifiers under enhanced confidentiality procedures. Further research could also incorporate additional contextual variables, such as time pressure, audit remuneration, and organisational ethical climate, to deepen understanding of auditor judgment in demanding audit environments.

CONCLUSION

This study provides robust empirical evidence that social pressure undermines auditor judgment, with both obedience pressure and conformity pressure exerting significant negative effects. These findings reaffirm that auditor independence and professional scepticism are not solely technical attributes but are deeply embedded in social and organisational contexts, particularly within hierarchical and collectivist environments such as Indonesia. Crucially, this study demonstrates that emotional intelligence significantly moderates the relationship between social pressure and auditor judgment. Auditors with higher emotional intelligence are better able to regulate their emotions, resist undue influence, and maintain objective professional judgment under social pressure. This moderating role positions emotional intelligence as an important behavioural resource that enhances auditors' resilience against authority- and peer-driven pressures. By integrating behavioural auditing theory with social influence and emotional intelligence perspectives, this study extends prior literature beyond Western contexts and highlights the importance of individual psychological capabilities in preserving the appearance of auditor independence. Overall, the findings underscore the importance of strengthening emotional intelligence to improve judgment quality and safeguard audit credibility in socially demanding audit environments.

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