

Social Pressure and Audit Quality: Exploring the Cognitive Role of Auditor Judgment under Emotional Intelligence

(Tekanan Sosial dan Kualiti Audit: Meneroka Peranan Kognitif Pertimbangan Juruaudit di bawah Kecerdasan Emosi)

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ABSTRACT

Social pressure is one of the greatest threats to the performance of auditors, since it can interfere with auditor judgment and thus decrease audit quality. This study applies the behavioral auditing approach to examine the impact of obedience pressure and conformity pressure on audit quality by considering the cognitive role of auditor judgment and emotional intelligence as a moderator. A questionnaire survey methodology was used among 216 auditors from public accounting firms in Indonesia. Partial Least Squares Structural Equation Modeling (PLS-SEM) was used to analyze the data. The empirical results show that obedience pressure and conformity pressure negatively affect auditor judgment. Auditor judgment has a positive and significant effect on audit quality, supporting the view that auditor judgment plays a cognitive role in mediating the influence of social pressure on audit quality. The findings also show that emotional intelligence plays an important moderating role in the relationship between social pressure and auditor judgment. Individuals with good emotional intelligence are more capable of resisting the social pressure that emanates from a higher position or peers in the organization without losing their professional judgment. This study contributes to the body of knowledge in the field of behavioral auditing by explaining how social pressure affects audit quality via the cognitive role of auditor judgment. It also illustrates that the level of emotional intelligence is crucial in maintaining auditor judgment in the context of a high power distance and a collectivistic society. The findings provide practical implications for audit firms by emphasizing the integration of behavioral risk management, emotional intelligence development, and quality management practices to enhance audit quality.

Keywords: *Audit quality; auditor judgment; social pressure; obedience pressure; conformity pressure; emotional intelligence; behavioral auditing*

ABSTRAK

Tekanan sosial mewakili salah satu cabaran tingkah laku paling ketara yang dihadapi oleh juruaudit kerana ia berpotensi menjejaskan pertimbangan profesional dan, akhirnya, mengurangkan kualiti audit. Berdasarkan perspektif pengauditan tingkah laku, kajian ini mengkaji kesan tekanan kepatuhan dan tekanan pematuhan terhadap kualiti audit dengan mengkaji peranan kognitif pertimbangan juruaudit, sambil mempertimbangkan kecerdasan emosi sebagai faktor penyederhana. Data dikumpulkan melalui tinjauan soal selidik yang melibatkan 216 juruaudit yang diambil bekerja oleh firma perakaunan awam di Indonesia dan dianalisis menggunakan Pemodelan Persamaan Struktur Kuasa Dua Terkecil Separa (PLS-SEM). Penemuan empirikal mendedahkan bahawa kedua-dua tekanan kepatuhan dan tekanan pematuhan melemahkan pertimbangan juruaudit dengan ketara. Keputusan selanjutnya menunjukkan bahawa pertimbangan juruaudit mempunyai kesan positif dan signifikan terhadap kualiti audit, mengesahkan peranannya sebagai mekanisme kognitif di mana tekanan sosial mempengaruhi hasil audit. Di samping itu, kecerdasan emosi menyederhanakan hubungan antara tekanan sosial dan pertimbangan juruaudit dengan ketara, menunjukkan bahawa juruaudit yang mempunyai keupayaan emosi yang lebih kuat lebih mampu menahan tekanan hierarki dan berkaitan rakan sebaya sambil mengekalkan pertimbangan profesional yang objektif. Kajian ini menyumbang kepada literatur pengauditan tingkah laku dengan menjelaskan laluan kognitif yang menghubungkan tekanan sosial dengan kualiti audit dan dengan menonjolkan kepentingan keupayaan psikologi dalam memelihara pertimbangan profesional dalam persekitaran jarak kuasa tinggi dan kolektivistik. Penemuan ini juga memberikan implikasi praktikal untuk firma audit dengan menekankan penyepaduan pengurusan risiko tingkah laku, pembangunan kecerdasan emosi dan amalan pengurusan kualiti untuk meningkatkan kualiti audit.

Kata kunci: *Kualiti audit; pertimbangan juruaudit; tekanan sosial; tekanan kepatuhan; tekanan keakuran; pengauditan tingkah laku*

INTRODUCTION

The quality of an audit is one of the important elements in building public trust in financial reporting. The quality of an audit is related to the trustworthiness of the assurance given by the external auditor. Quality audits will improve the reliability of financial reports, minimize information asymmetry, and lead to an efficient capital market. Although auditing standards and quality control systems continue to improve over time, there are still many cases of audit failure in various countries, which suggests that audit quality cannot be guaranteed by only achieving technical compliance. Several studies on behavioral auditing show that the professional decisions of auditors may be influenced not only by technical competence, but also by psychological and social factors in the audit environment (Lord & DeZoort 2001; Tsunogaya et al. 2017). Various corporate failures showed that audit quality problems are often caused by behavioral pressure instead of auditors' lack of technical knowledge. Examples include Enron and WorldCom in the United States and several financial reporting scandals in Indonesia, where auditors may face pressure from their superiors, clients, or colleagues that limits their professional independence and thus leads to a lack of audit quality (Sikka 2009; Siregar et al. 2024). These examples indicate that audit failure is often due to behavioral processes that affect professional judgment first and then the final audit results.

Social pressure is one of the behavioral factors of the auditing profession. There are two main ways in which social pressure affects auditors' behaviors. One is obedience pressure. Auditors obey the orders given by bosses or powerful clients, even if they are inconsistent with their professional requirements (Chong & Syarifuddin 2010; Milgram 1974). Another is conformity pressure. The type of pressure refers to the tendency of auditors to be influenced by colleagues or audit teams, in order to maintain harmonious relations with others and avoid social conflict (Asch 1956; Brunner & Ostermaier 2019). While the causes of obedience pressure and conformity pressure may differ, they both can reduce auditors' professional skepticism, inhibit independent decisions and eventually affect audit quality (Davis et al. 2006; Lord & DeZoort 2001; Tsunogaya et al. 2017). Existing research has consistently shown that obedience pressure and conformity pressure negatively impact auditor judgment (Aida 2021; Lord & DeZoort 2001; Nasution & Östermark 2012; Tsunogaya et al. 2017). However, most previous research has used auditor judgment as a final outcome variable, without explaining much the path of behavior response to social pressure on audit quality. The specific behavioral process through which social pressure impacts audit quality is not yet well understood. To advance behavioral auditing theory, it is important to understand how social pressure affects audit quality by identifying the behavioral mechanism through which this occurs (DeAngelo 1981; Knechel et al. 2011). Audit quality is realized through auditors' professional judgments when they plan, conduct, and report an audit (DeAngelo 1981). Professional judgment is a behavioral process through which auditors use their minds to make sense of audit evidence, assess risk, and render professional judgments (Davis et al. 2006; Ponemon & Gabhart 1990). Since social pressures such as hierarchical authority or peer influence can bias auditors' cognitive evaluations of audit evidence, impairing auditor judgment and undermining objectivity and professional skepticism, social pressure would be expected to impact audit quality negatively because impaired auditor judgment would lead to inferior audit conclusions that are less representative of audit evidence and more influenced by social expectations (DeAngelo 1981; Francis 2011). By positioning auditor judgment as the behavioral mechanism that links social pressure to audit quality, a fuller explanation of social pressure's effect on audit quality is provided than considering only the direct relationships between social pressure and audit quality.

Auditors do not all react similarly to social pressure. Individual differences in psychological resources may determine how professionals perceive and cope with social pressure at work. An example is emotional intelligence, the ability to recognize, understand, regulate, and use emotions effectively in professional interaction (Mayer et al. 1999; Salovey & Mayer 1990). Auditors with higher emotional intelligence will be better able to regulate emotional responses, avoid inappropriate influence from superiors and peers, and retain objective judgment even in socially challenging circumstances (Yang et al. 2018; Brackett et al. 2011; Cook et al. 2011). Emotional intelligence is thus an important boundary condition that can diminish the negative consequences of social pressure on auditor judgment and, consequently, on audit quality. The Indonesian auditing environment offers a suitable field to explore these phenomena. Based on Hofstede's cultural dimensions, Indonesia is characterized by rather high power distance and strong collectivist values (Hofstede 1998). These cultural factors might promote obedience towards hierarchies and peer pressure within audit firms, thereby exposing auditors to social influences during audit engagements. Behavioral explanations regarding how social pressure affects audit quality could thus be more evident in the Indonesian auditing environment compared to other countries with less pronounced power distance and greater individualism (Nasution & Östermark 2012).

This study fills these gaps by developing a behavioral model that explains how social pressure influences audit quality through auditor judgment, taking into account emotional intelligence as a moderating psychological resource. Whereas previous studies have largely focused on investigating the direct impact of social pressure on auditor judgment, this study views auditor judgment as the central behavioral mechanism through which social pressure ultimately affects audit quality. By applying behavioral auditing theory, attribution theory, and social judgment theory in the context of an emerging economy, this study adds to our knowledge of how psychological processes influence audit quality beyond the technical auditing perspective. The results of this study will add value to the behavioral auditing literature in at least three respects. First, this study builds on previous work by explaining the behavioral process through which social pressure influences audit quality. Second, it reveals the role of emotional intelligence as a psychological capability that enables auditors'

resilience against hierarchical and peer-related pressures. Third, it provides empirical insights from Indonesia that broaden the international auditing literature in a high power-distance and collectivist environment where social influence is likely to be especially key (Hofstede, 1998; Nasution & Östermark, 2012).

LITERATURE REVIEW AND DEVELOPMENT OF HYPOTHESES

The purpose of external auditing is widely recognized as the provision of credible assurance to stakeholders about financial statements. The audit quality is determined by the degree of credibility of assurance provided by auditors to stakeholders. DeAngelo (1981) defined audit quality as the joint probability that an auditor will detect material misstatements and report them appropriately. This indicates that audit quality is dependent not only on the technical proficiency of auditors but also on their independence and professional objectivity. High audit quality leads to greater credibility of financial reporting, minimizing information asymmetry and building investor confidence in capital markets (Francis 2011; Knechel et al. 2013). Recent auditing literature indicates that audit quality is not simply a product of compliance with auditing standards or technical audit procedures. Audit quality is affected by interactions between various factors, such as auditor characteristics, organizational environments, and engagement processes (Francis 2011; Knechel et al. 2013). In line with this view, the International Standard on Quality Management (ISQM 1) stresses that audit firms should adopt quality management systems that support ethical behavior, professional judgment, and auditor independence to ensure consistent audit quality (IAASB 2020).

Auditors are not always rational decision makers. From a behavioral auditing perspective, their professional judgments may be affected by psychological, social, and organizational factors that they encounter during the audit process (Lord & DeZoort 2001; Ponemon & Gabhart 1990). Because auditors rely on professional judgments for various tasks such as evaluating audit evidence, assessing risks, determining materiality, and forming audit opinions, behavioral influences may eventually impact audit quality. In contrast, understanding how auditors' professional judgments are shaped by behavioral factors provides a more comprehensive explanation of audit quality than depending solely on a technical auditing perspective. The current study builds on this behavioral perspective. Audit quality is the final result of auditors' professional judgments. Auditors' judgments can suffer from social pressure or benefit from individual psychological resources in difficult audit situations. Hence, this study adopts a behavioral auditing perspective to explain how social pressure influences audit quality through auditor judgment while considering emotional intelligence as a psychological resource that strengthens auditors' resilience under professional pressure.

SOCIAL PRESSURE

Based on behavioral auditing theory, professional auditors may have the pressure of obedience to perform the audit. Obedience pressure is defined as the tendency of individuals to follow instructions given by people who have power or authority, despite these instructions being contrary to professional rules or personal beliefs (Milgram 1974). The obedience theory explains how the presence of an authority figure can suppress an individual's own moral reasoning, causing them to place the blame for their actions on the authority figure. This theory supports the notion that junior auditors, particularly those working in public accounting firms, are dependent on their supervisors for work appraisals, career progression, and job security (Aida 2021; Chong & Syarifuddin 2010). The pressure to prioritize organizational expectations over professional independence might be strong.

Audit pressure is usually generated from the explicit (i.e., directly given orders from supervisors) or implicit (i.e., expectation to serve clients' interests) instructions. Obedience pressure might dissuade auditors from making critical assessments of audit evidence, diminish their professional skepticism, as well as encourage them to agree with unreasonable accounting treatments for maintaining positive relations with superiors or clients (Lord & DeZoort 2001). Auditors working under obedience pressure may feel that they do not have a strong sense of responsibility because responsibility lies with those giving the orders (Chong & Syarifuddin 2010). The hierarchical pressure might threaten the independence and objectivity of auditors, which resulted in the bias of auditors' professional judgment (Davis et al. 2006; Ponemon & Gabhart 1990). Existing literature has supported the adverse impact of obedience pressure on auditors' judgment. For instance, DeZoort and Lord (1994) showed that auditors receiving pressure from superiors are more inclined to accept material misstatements of account balances. Lord and DeZoort (2001) observed that auditors are less likely to oppose unreasonable client desires if they work under obedience pressure. Aida (2021) and Tsunogaya et al. (2017) illustrated that obedience pressure undermines auditors' professional judgment significantly due to lower independence and ethical choice.

In addition to hierarchy pressure, auditors often experience conformity pressure. The pressure comes from communication with peers and audit teams. Conformity pressure describes the propensity of individuals to change their attitudes or choices according to the standards of groups to fit into society and avoid confrontation with others (Asch 1956; Deutsch & Gerard 1955). Auditors work together within the same audit assignment. Therefore, they may face pressure to comply with the opinion of seniors or the majority of audit team members even though it goes against their professional judgment. These behavioral tendencies could diminish auditors' intention to provide dissenting judgments or to evaluate audit evidence critically. From the behavioral auditing viewpoint, conformity pressure would erode auditors' professional skepticism to make them more likely to aim for agreement rather than objective assessment.

Auditors might adjust their judgments to protect group harmony or not appear difficult to work with, instead of evaluating audit evidence independently. Auditors may also engage in corroborative auditing, i.e., focusing largely on the evidence confirming the majority opinion but ignoring evidence refuting it. Conformity pressure may distort the objectivity of auditors' judgment and raise the risk of biased audit decision-making (Brink 2016; Brunner & Ostermaier 2019). These behavioral reactions are specifically applicable when teams play an important part in the audit process and personal relationships among auditors and their superiors take center stage. The impact of conformity pressure will be stronger in collectivistic cultures, where maintaining social harmony and team unity is usually valued above individual opinions. Indonesia is known for its high level of collectivism and high power distance, in which auditors might feel compelled to follow their peers or superiors to keep harmony in order to fit in (Hofstede 1998; Nasution & Östermark 2012). Consistent with our expectations, prior research has revealed that conformity pressure markedly decreases auditors' judgment by making auditors place more emphasis on group consensus than independent professional evaluation (Clayton & van Staden 2015; Nasution & Östermark 2012; Tsunogaya et al. 2017). Based on the theoretical arguments and empirical findings discussed above, the following hypothesis is proposed:

- H₁ Obedience pressure negatively affects auditor judgment.
- H₂ Conformity pressure negatively affects auditor judgment.

AUDITOR JUDGMENT

The quality of professional judgments made during the audit process is fundamental to audit quality. Professional judgment is required from auditors in relation to audit risk assessment, assessment of sufficiency and appropriateness of audit evidence, determination of materiality and formation of audit opinion. The activities involve cognitive evaluation as opposed to following routine auditing procedures. Auditor judgment plays an important role in the determination of audit quality (IAPI 2021; Francis 2011). DeAngelo (1981) pointed out that audit quality does not depend solely on auditor ability to detect material misstatements but also on the willingness to report the detected misstatements objectively. Professional judgments formed independently, on the basis of sufficient and appropriate audit evidence, are key for high-quality audit outcome. From a behavioral auditing perspective, auditor judgment constitutes the cognitive mechanism whereby technical knowledge and audit evidence are converted into audit conclusions.

It is possible that behavioral factors that negatively affect auditors' objectivity decrease the quality of professional judgments, thus undermining audit quality (Ponemon & Gabhart 1990; Lord & DeZoort 2001). Auditors who adopt professional skepticism, rationally assess different interpretations, and strictly follow auditing standards will be more likely to provide reliable audit opinions. In contrast, even if they strictly follow the formal auditing procedures, auditors whose judgments are affected by cognitive bias or social pressure might also be more likely to draw inappropriate audit conclusions (Knechel et al. 2013; Francis 2011). Professional judgment has been regarded as one of the most important factors affecting audit quality in previous studies. Francis (2011) states that an audit reflects the quality of an auditor professional judgment during the entire engagement process, and Knechel et al. (2013) stress that audit quality is accomplished by a series of sound professional judgments rather than single technical tasks. Auditors who exhibit objective, evidence-based, and independent professional judgment should perform high-quality audits. Based on these theoretical arguments, the following hypothesis is proposed:

- H₃ Auditor judgment positively affects audit quality

EMOTIONAL INTELLIGENCE

While social pressure might impair an auditor judgment, it is not certain whether such an effect will be similar for all auditors. According to behavioral research, differences in their personal psychological capabilities may result in different ways of seeing, understanding, and responding to pressures experienced in the course of audit assignments. One of the most significant psychological capabilities is emotional intelligence, which can be described as the capacity to recognize, comprehend, control, and use one's own and other people's emotions appropriately (Mayer et al. 1999; Salovey & Mayer 1990). People who are highly emotionally intelligent are thought to be able to control their emotional responses, deal with stressful events, and think rationally in order to prevent giving in to pressure in the case of interpersonal pressure (Brackett et al. 2011; Baker & Ibrahim 2017; Ganaie & Mudasar 2015; Salovey & Mayer 1990). In terms of the profession of auditing, emotional intelligence allows auditors to establish a relationship with other people while retaining an impartial perspective (Azhar & Arshad 2025; Cook et al. 2011).

Auditors who are emotionally intelligent should recognize that some pressure received from superiors, clients, or colleagues is improper. At the same time they need to retain control over their emotions and ethical commitments (Ahmad-Mughal et al. 2018). They will likely have better chances of preserving professional skepticism and making objective decisions in spite of difficult organizational scenarios (Yang et al. 2018; Cook et al. 2011). Emotional intelligence is also considered a psychological resource that can help auditors increase their resistance to behavioral pressure faced in audit engagement (Nikolaou & Tsaousis 2002; Yang et al. 2018). Emotional intelligence should reduce the adverse effect of

conformity pressure on auditor judgment. High EI auditors are generally more willing to state professional opinions contrary to the majority and maintain good interpersonal relations with colleagues in audit teams (Angelidis & Ibrahim 2011). Such an ability allows auditors to resist excessive peer influence without disrupting team cohesion so as to retain independent professional judgment and professional skepticism (Cook et al. 2011; Brackett et al. 2011). In line with the behavioral auditing theory, emotional intelligence may play an important psychological boundary role in reducing peer conformity influence on auditors' professional judgments. Based on these arguments, the following hypothesis is proposed:

- H₄ Emotional intelligence moderates the relationship between obedience pressure and auditor judgment, such that the negative effect of obedience pressure on auditor judgment is weaker for auditors with higher emotional intelligence.
- H₅ Emotional intelligence moderates the relationship between conformity pressure and auditor judgment, such that the negative effect of conformity pressure on auditor judgment is weaker for auditors with higher emotional intelligence.

RESEARCH MODEL

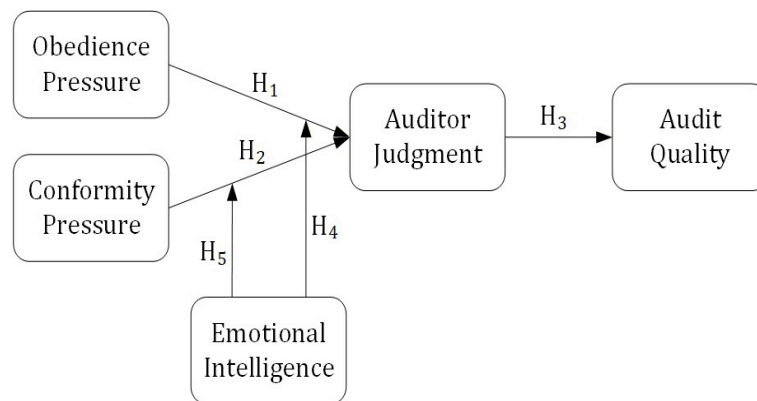


FIGURE 1. Research model

This study draws on the theoretical framework and hypotheses proposed in the previous section and constructs a behavioral research model for the influence of social pressure on audit quality through auditor judgment. The model posits that obedience pressure and conformity pressure have an impact on auditor judgment, and then auditor judgment affects audit quality. Emotional intelligence can play a role in moderating the relationship between obedience pressure and conformity pressure and auditor judgment. Figure 1 presents the research model tested in this study.

METHODOLOGY

The present study is a quantitative survey research that focuses on the impact of social pressure (obedience pressure and conformity pressure) on auditor judgment, as well as the moderating effect of emotional intelligence, using the Indonesian auditing setting. Auditors working at 665 registered public accounting firms in Indonesia were selected as the population of this study. Out of these, 216 auditors voluntarily participated in this survey and formed the final sample of this study. To ensure respondent privacy and protect their identity, we did not request them to provide information about the public accounting firms in which they worked. We therefore were unable to determine how many respondents came from the same audit firm. The individual auditor was the unit of analysis. We used a network of professional auditors to distribute questionnaires to the auditors of different public accounting firms, including those from Big Four and non-Big Four firms. In order to guarantee the quality of the data, we have put several measures in place to avoid duplicates, such as prohibiting the same account, device, or browser from repeatedly responding; screening based on response patterns, submission time, and other response characteristics. There is no sign of duplication in the final data set.

We used the measurement scales in auditing, behavioral accounting and organizational psychology literature to develop our scales. We revised some questions to make them more suitable for auditing, professional judgment situations and the environment where auditors operate. Prior to the actual survey, we conducted a pilot study to test the clarity, comprehension and appropriateness of the questionnaire for its respondents. For this purpose, a limited number of professional auditors were invited to complete the questionnaire. They are not included in the final sample. We asked participants to review each question and judge whether it was clear, easy to comprehend and applicable to real-life auditing situations. In general, the pilot test provided useful feedback indicating that the questionnaire was adequate for our target audience. However, some minor changes were made to enhance the clarity of the wording and reduce the level of ambiguity for certain questions, especially for those related to social pressure and emotional intelligence. These adjustments enhanced the content validity and face validity of the research instrument.

The revised questionnaire was sent out for the main data collection after completing the pilot study. Partial Least Squares Structural Equation Modeling (PLS-SEM) in SmartPLS software was used to analyze the proposed research model. PLS-SEM is an appropriate approach to analyze complex structural models with multiple latent constructs while accepting data that do not conform to multivariate normality. This analytical method is also widely accepted as suitable for theory development and predictive modeling. This approach is adopted by behavioral auditing research. PLS-SEM's ability to assess the measurement model and structural model concurrently offers a broad evaluation of construct validity and theoretical relations between the study variables.

TABLE 1. Indicator variable

Variable	Dimension	Indicator
Audit Quality (DeAngelo 1981)	Detection capability	• Risk identification • Sufficiency of audit evidence • Evaluation of internal control
	Reporting capability	• Independence • Compliance with auditing standards • Appropriate audit opinion
Obedience Pressure (Nasution & Östermark 2012)	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 (Nasution & Östermark 2012; Tsunogaya et al. 2017)	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 (IAPI 2021)	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.
Emotional Intelligence (Yang et al. 2018)	Logical consistency	• Auditors evaluate multiple options prior to reaching a conclusion.
	Professional skepticism	• Auditors do not promptly accept information from clients without additional verification.
	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 provides an overview of the indicators measuring each latent construct under examination. Measurement items are adapted from previous reliable and valid measures, while the pilot test process makes them clearer and more pertinent to the auditing context. Theoretical constructs are translated into actual measurement items using indicators to assess them empirically. It is consistent with measurement theory that holds that latent constructs, such as obedience pressure, conformity pressure, auditor judgment, and emotional intelligence, cannot be observed but have to be represented by observable responses, attitudes, and behavioral perceptions (Bollen 1989). Each construct is thus expressed via some dimensions, where each dimension is captured by multiple indicators representing various aspects of the underlying concept. Indicators constitute the measurement model in Structural Equation Modeling (SEM) to ensure that constructs are measured accurately and coherently with concepts.

Following the foundation work of DeAngelo (1981), audit quality is defined as the joint probability that an auditor will detect material misstatements in a client's financial statements and report those misstatements appropriately. To reflect the factors that contribute to audit quality, it is operationalized using two dimensions: detection capability and reporting capability. Detection capability represents the auditor ability to identify material misstatements effectively via risk assessment, audit evidence, and appropriate examination of internal controls. Reporting capability refers to the auditor intention to report detected misstatements objectively via professional independence, compliance with auditing standards, and appropriate audit opinions. The dimensional definitions represent the essential requirements for an auditor to possess technical competence and professional independence that result in high audit quality, as presented in DeAngelo (1981).

Content validity is ensured by developing each measurement item so that it corresponds well with the theoretical definition of each construct and is relevant to auditors' professional experiences. The content validity is also ensured by the pilot study, which confirms that all the questions in the questionnaire are easily understood and appropriately reflect practical auditing situations. Following Milgram (1974)'s obedience theory and the organizational behavior literature, which indicates that individuals often follow authority to maintain their professional relationship and career opportunities, obedience pressure is defined using three dimensions: orders from superiors (representing instructions from a hierarchy

that contradict the auditors' professional judgment); client requests (referring to clients requesting auditors to change the audit results but provide insufficient information support); and avoidance of sanctions (referring to compliance caused by concern about career outcomes) (Milgram's 1974). By employing several dimensions, obedience pressure is measured as a multidimensional construct instead of a singular behavioral action.

Tendency to follow the majority suggests auditors' inclination to agree with the majority even when they do not share the views of others. At the same time, adjustment of opinion denotes the intention to change one's professional judgments to match those of the rest of the audit team or the supervisor. The two dimensions of conformity pressure are in line with Asch's (1956) conformity theory and the concept of normative social influence introduced by Deutsch and Gerard (1955). The theories explain that people often adjust their behavior to conform to the expectations of other members of the group. Differentiation between the two dimensions allows measurement of indirect and direct forms of conformity pressure that may threaten auditors' independent professional judgment. The construct of auditor judgment is represented by the following dimensions: risk assessment, professional judgment, independence of judgment, logical consistency, and professional skepticism. The dimensions reflect the principles outlined in the auditing standards developed by the International Auditing and Assurance Standards Board (IAASB). The principles require auditors to perform objective risk assessments, make appropriate assessments of materiality, be independent, apply logical thinking, and show professional skepticism throughout the course of an audit engagement. The indicators were designed to assess auditors' ability to formulate professional conclusions based largely on audit evidence rather than being influenced by social pressure or personal bias.

The four dimensions are based on the four-branch model of emotional intelligence proposed by Salovey and Mayer (1990). In the context of the auditing profession, emotional intelligence is considered an important psychological ability that can help auditors to regulate their emotional responses, cope effectively with pressure from superiors and colleagues, and exhibit professional skepticism and ethical behavior in making audit judgments. The psychometric properties of the measurement model were assessed during the primary data analysis. Internal consistency reliability, construct reliability, convergent validity, and discriminant validity were checked using standard PLS-SEM evaluation procedures. The evaluation method is consistent with behavioral auditing studies employing PLS-SEM, whereby pilot testing is primarily used to improve the quality and content relevance of the questionnaires, whereas reliability and validity statistics are performed on the full research sample.

RESULTS

DEMOGRAPHY

This was conducted using data collection from auditors employed by public accounting firms in Indonesia.

TABLE 2. Respondents' demography

Descriptive Characteristic	%
Education:	
• Bachelor degree	87
• Master degree	13
Experience:	
• 1-5 year	75
• 6-10 years	14
Gender:	
• Female	54
• Male	46

Demographic profiles of respondents in this study are shown in Table 2. Most auditors in this study (87%) completed a bachelor's degree and the rest (13%) were master's degree holders. The data illustrates that most auditors are undergraduate graduates. This also implies that many respondents received a further university degree, which implies that auditors are highly educated. Most respondents (75%) had less than five years of auditing experience, while the rest (14%) had between six and ten years of auditing experience. This suggests that most respondents in this study are auditors with limited experience. It means that they are not yet experts in the field. Auditors with less experience might be more likely to face pressure from both organizations and individuals when conducting an audit engagement. Regarding gender, females made up 54% of the respondents and males 46%. The data indicate that women play an increasingly important role in the Indonesian auditing profession. Female auditors in this study comprise almost half of the total number of respondents. This suggests that female auditors represent the characteristics of the respondents included in this study.

TABLE 3. Constructing reliability and validity

	Cronbach's alpha	AVE
Audit Quality (AQ)	0.945	0.695
Auditor Judgment (AJ)	0.950	0.740
Obedience Pressure (OP)	0.902	0.602
Conformity Pressure (CP)	0.971	0.886
Emotional Intelligence (EI)	0.933	0.714

Discriminant validity is measured to ensure that each latent variable is distinct from the rest, which suggests that the measurement items for one latent construct are more closely related to that particular construct than they are to any other latent construct in the model. All constructs meet the suggested standards for internal consistency reliability and convergent validity, as indicated in Table 3. Internal consistency, indicated by Cronbach's alpha, is satisfactory since it is above 0.70 for all latent variables, as seen in Table 3. Adequate convergent validity is illustrated by the Average Variance Extracted (AVE) values, which are all over 0.50 (Mondal, Akter & Ibrahim, 2024). The measurement model is appropriate for the structural model analysis.

HYPOTHESIS TESTING

The structural model results and hypothesis testing outcomes are presented in Table 4.

TABLE 4. Hypothesis testing

	Original sample (O)	T statistics (O/STDEV)	p-values
Obedience Pressure -> Auditor Judgment (H1)	-0.303	2.153	0.031
Conformity Pressure -> Auditor Judgment (H2)	-0.206	3.409	0.001
Auditor Judgment -> Audit Quality (H3)	0.332	4.836	0.000
Emotional Intelligence x Obedience Pressure -> Auditor Judgment (H4)	0.563	2.703	0.007
Emotional Intelligence x Conformity Pressure -> Auditor Judgment (H5)	0.198	2.388	0.017

Table 3 shows that the obedience pressure variable significantly negatively affects the judgment of auditors (t-statistic = 2.153, p-value = 0.031), which means that when auditors face greater pressure to obey, they are less able to make objective professional judgment. Thus, hypothesis H₁ is therefore supported. It can be seen from Table 3 that the conformity pressure variable significantly negatively affects the judgment of auditors (t-statistic = 3.409, p-value = 0.001), which means that when auditors face greater pressure to conform to the opinions of others in the same team or the same department, they are less able to make objective professional judgment. Hypothesis H₂ is therefore supported. It can be seen from Table 3 that the judgment of auditors has a positive and significant impact on the quality of the audit (t-statistic = 4.836, p-value = 0.000), which means that if the auditors can make high-quality professional judgments, they are more likely to generate higher quality audits. Thus, hypothesis H₃ is therefore supported. Based on the moderation results, it can be concluded that the interaction of emotional intelligence with obedience pressure variable has a positive and significant effect on the judgment of auditors (t-statistic = 2.703, p-value = 0.007) and that the interaction of emotional intelligence with conformity pressure variable has a positive and significant effect on the judgment of auditors (t-statistic = 2.388 p-value = 0.017). These results imply that the level of emotional intelligence of auditors can ease the negative impacts of obedience pressure and conformity pressure on the judgment of auditors. Auditors with high emotional intelligence are better able to resist the influence of social pressure in the audit environment and still be able to make an objective professional judgment. Hypotheses H₄ and H₅ are therefore supported.

DISCUSSION

The study provides new insights into how social pressure can affect auditor judgment in the Indonesian context. The moderating role of emotional intelligence in social pressure to affect auditor judgment. It reveals that social pressure (obedience pressure and conformity pressure) has a significant negative impact on auditor judgment. However, emotional intelligence plays a crucial role in reducing the negative effects of social pressure on auditor judgment. Our results imply that auditors could maintain their objective judgment and avoid being affected by hierarchical pressure and peer pressure when they have high levels of emotional intelligence. We extend previous behavioral auditing studies because our study illustrates that auditor judgment has a significant positive impact on audit quality, which suggests that the quality of auditors' judgment impacts on the audit outcome. Our results support the behavioral auditing perspective that auditors' judgment is influenced not only by professional skills and expertise, but also by social and psychological factors during the audit process.

Finally, we find that obedience pressure has a negative impact on auditor judgment, supporting the findings of previous behavioral auditing studies. Superior pressure can induce auditors to follow instructions that go against the professional standards and ethics principles of the profession, even though auditors are familiar with the professional standards and ethics principles (Lord & DeZoort 2001; Nasution & Östermark 2012). Previous studies suggested that obedience pressure can reduce ethical judgment, and auditors will pay more attention to comply with authorities' orders rather than making independent professional decisions (Clayton & van Staden 2015; Tsunogaya et al. 2017). Public accounting firms are typically hierarchical organizations, with junior auditors subject to pressure from superiors to balance professional responsibilities and expectations from superiors (Finn & Munter 1991; Ponemon & Gabhart 1990; Tsunogaya et al. 2016, 2017). The potential for compromised professional judgment as a result of obedience pressure reduces the objectivity of audit decision-making (Ponemon & Gabhart 1990; Tsunogaya et al. 2017). Auditors tend to follow orders rather than make independent professional decisions because they are concerned about preserving organizational

relationships or avoiding negative consequences (Clayton & van Staden 2015; Finn & Munter 1991; Tsunogaya et al. 2017).

Our findings suggest that auditors need to maintain professional independence to examine the compliance of financial statements with accounting standards at all times. In contrast, auditors are expected to resist hierarchy pressure from an engagement partner, a supervisor, or a client that could hinder their objectivity, which would affect the quality of the audit decision. This finding is specifically applicable to Indonesia, where cultural characteristics tend to show relatively high power distance that potentially strengthens obedience towards authority (Hofstede 1998). The implementation of the International Standard on Quality Management (ISQM 1) requires an audit firm to institute a quality management system to promote ethical behavior, professional judgment, and auditor independence (IAASB 2020). Obedience pressure is a quality risk related to the behavior of auditors that should be addressed using ethical leadership, proper supervision, and policies at the organization level that will safeguard auditor independence and professional skepticism.

Our findings further highlight that conformity pressure has a significant negative effect on the judgment of auditors. Often, auditors conduct audits as part of a team, and they are exposed to pressure from their peers and group opinions. In line with the theory of social conformity (Asch 1956), individuals might change their judgments to follow what the group thinks is correct, even though they believe another answer is better. This is consistent with the notion that social pressure could lead auditors not to disagree or question audit evidence, thus eroding their professional skepticism (Carpenter & Reimers 2005). The conclusion is similar to that found by Bamber (1983) and Brunner and Ostermaier (2019), who reported that conformity pressure leads to less willingness to counter dominant views in the audit engagement.

This behavioral tendency seems to be more relevant for less experienced auditors, who represent the majority of our sample. Younger auditors, at the beginning of their career, might feel more motivated to align their professional judgment with the team's to preserve harmonious work environments and avoid conflicts. This kind of behavior reflects the existence of normative social influences, when people make decisions mainly to gain social approval and not necessarily because they think the majority is right (Carpenter & Reimers 2005). Overconformism could reduce the quality of auditor judgment and compromise professional skepticism, since it prevents auditors from freely evaluating the audit evidence. Our results are in line with previous research that focused mostly on auditor judgment as the final output of their behavior.

In contrast, this study illustrates that auditor judgment improves audit quality significantly. Our results point out that high-quality professional judgments play an important role in the generation of high-quality audits. The findings are aligned with those of DeAngelo (1981), who defines audit quality as the likelihood that auditors detect and appropriately report material misstatements, which fundamentally depends on independent and objective professional judgment. Francis (2011) and Knechel et al. (2013) note that in addition to meeting auditing standards, it is the quality of the professional judgments of the auditor during the audit process that influences the quality of the audit. That is, those auditors who carefully analyze audit evidence, use professional skepticism, and maintain their independence are more likely to produce high-quality audit opinions. It follows that, if auditors judge and analyze audit evidence correctly, then they will provide a reliable audit opinion, so increasing the overall quality of the audit. In this way, our study expands on existing research into behavioral auditing, as we move away from focusing only on whether social pressure affects the audit outcome to whether or not social pressure ultimately impacts on audit quality through the judgment of the auditor.

Emotional intelligence can reduce the negative impact of obedience pressure and conformity pressure on auditor judgment through a moderating effect. The results show that auditors with high emotional intelligence have stronger resistance to the influence of their superiors and peers, and can better control their own emotions under the pressure of the audit environment. They can recognize their own emotional reactions caused by the influence of superiors and peers, control their emotions, and then make decisions based on professional principles, so as to better exercise independent professional judgment. The conclusion is consistent with the definition of emotional intelligence put forward by Salovey and Mayer (1990). Emotional intelligence refers to people's ability to perceive, understand and regulate their own emotions, which enables them to make more rational and objective decisions. Auditors with high emotional intelligence are better able to resist inappropriate interference from superiors and peers and exercise independent professional judgment.

The results are also supported by the applicable literature on emotional intelligence, showing that emotional intelligence has positive effects on employees' ethical decision making, job performance and pressure resilience (Brackett et al. 2011; Nikolaou & Tsaousis 2002; Yang et al. 2018). In general, individuals with strong emotional abilities can manage their relationships with others better and respond to emotionally challenging events appropriately without compromising their professional duties (Cook et al. 2011). For auditors, this means that they can maintain their professional skepticism, fairly assess audit evidence and avoid the behavioral biases induced by obedience and conformity pressure. Emotional intelligence plays an important role, in part, in protecting auditors' professional judgment from social influence.

The results have significant contributions to the literature on behavioral auditing. First, this study provides evidence that emotional intelligence acts as a behavioral buffer against organizational and interpersonal pressure in the context of an audit engagement. This study illustrates that the positive effect of emotional intelligence is not only limited to the preservation of auditor judgment but can also contribute to better audit quality due to stronger professional judgment. In sum, the results support the view that behavioral and psychological skills are important complements to technical skills to ensure high-quality audits. These findings further endorse the view of Francis (2011) and Knechel et al. (2013), who emphasize that audit quality depends not only on auditors' technical skills but also on behavioral and organizational influences on professional judgments.

Important practical implications for the adoption of the International Standard on Quality Management (ISQM 1) are also evident. The standard sets out the requirements for audit firms to set up quality management systems to identify and reduce the risk of adverse impacts on audit quality, which include behavioral risks relating to the impact of organizational culture, leadership behaviors, and interpersonal relations (IAASB 2020). Our findings indicate that obedience pressure and conformity pressure can be considered as behavioral quality risks in audit firms. It follows that quality management systems need to improve technical competence and develop auditors' emotional intelligence through ongoing training and professional development; at the same time, they must also encourage open communication, ethical leadership, and auditor resilience against social pressure. Such initiatives would promote better audit quality through the preservation of auditors' independent professional judgment.

IMPLICATIONS

THEORETICAL AND MANAGERIAL IMPLICATIONS

This study makes two contributions to the behavioral auditing literature. First, this study indicates that the influence of social pressures from hierarchical authority and peers on auditors' professional judgment is just as important as technical ability. It confirms that obedience pressure and conformity pressure significantly impair auditor judgment. It also shows that emotional intelligence is a positive psychological influence that mitigates such negative impacts. This study goes beyond previous behavioral auditing studies by providing empirical evidence that auditor judgment plays an intermediary role in the effect of social pressure on audit quality. The present study improves our understanding of the impact of behavioral and psychological factors on audit quality by showing that auditor judgment not only functions as a behavioral outcome but also represents a crucial factor affecting audit quality. In practice, this study suggests that audit firms should improve their quality management system, in line with ISQM 1, by fostering ethical leadership, reducing excessive hierarchical and peer-related pressures, promoting open professional communication, and developing emotional intelligence among auditors. These initiatives are expected to strengthen professional skepticism, preserve auditor independence, strengthen professional judgment, and ultimately improve audit quality.

ACADEMIC IMPLICATIONS

The contribution of this study to the behavioral auditing literature can be summarized as follows: (1) we show that auditors' professional judgment is not only influenced by technical expertise, but also by social pressure arising from hierarchical authority and peer relationships; (2) we show that emotional intelligence has the potential to reduce the negative influence of social pressure on auditors' judgment; (3) more importantly, our findings provide empirical evidence that auditors' judgment is the behavioral mechanism through which social pressure influences audit quality in the context of behavioral auditing research; (4) this study also supports the use of validated measurement instruments for exploring obedience pressure, conformity pressure, auditor judgment, emotional intelligence and audit quality in the context of behavioral auditing research. The satisfactory reliability and validity of the measurement model indicate that such instruments could be applied or modified in future research to investigate behavioral relationships among auditors, specifically in different institutional and cultural environments. This study has some limitations.

First, we did not ask respondents to name their public accounting firms in order to protect confidentiality. So we cannot determine whether there were any auditors from the same firms. It is also impossible to examine any possible firm effects. The limitation is irrelevant for our purpose, namely the study of behavioral processes at the individual auditor level. Future research can consider using multilevel research designs or including organizational identifiers with appropriate confidentiality procedures. Future studies should include other organizational and environmental variables in the proposed model, such as time pressure, audit remuneration, ethical climate, or leadership style, in order to gain a better understanding of the behavioral processes affecting auditor judgment and audit quality.

CONCLUSION

This study contributes to the behavioral auditing literature by integrating social pressure, auditor judgment, emotional intelligence, and audit quality. Our empirical results imply that social pressure is still an important behavioral factor affecting auditors' professional judgment. Our results show that obedience pressure and conformity pressure negatively influence auditors' professional judgment ability, implying that auditor independence and professional skepticism might be affected by not only technical skills but also organizations and other people. Our findings also show that auditor judgment positively impacts audit quality, which shows that auditor judgment is the behavioral factor by which social pressure finally influences audit quality. Our findings can be regarded as broadening the understanding of audit quality by showing how behavioral factors could indirectly affect audit quality via influencing auditors' professional judgment.

We also confirm that emotional intelligence plays an important role in moderating the effects of social pressure on auditor judgment. That is, individuals with high emotional intelligence have a greater ability to control their emotions, stand firm against improper influences from seniors and peers, and make objective judgments even under harsh

organizational circumstances. Emotional intelligence has the potential to improve auditors' resistance to social pressure and enable them to preserve auditor independence and professional skepticism. In general, this study extends the existing knowledge on behavioral auditing by proposing that to increase audit quality, not only technical skills should be emphasized, but also organizations should try to provide environments that decrease excessive social pressure and develop auditors' psychological abilities. Enhancing auditors' emotional intelligence, together with professional skills, can assist audit firms to maintain their independent professional judgment and offer high-quality audit services.

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