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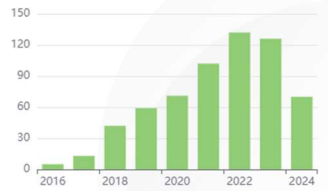
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The screenshot shows a Gmail interface with a search bar containing 'jtaken'. The email is from 'jurnal@bpk.go.id' to 'Dahlia'. The subject is '[JTAKEN] Submission Acknowledgement'. The body text reads: 'Hello, Eva Herianti has submitted the manuscript, "Obedience Pressure and Fraud in Procurement of Goods/Services: The Role of Self-Monitoring as a Moderation" to Jurnal Tata Kelola dan Akuntabilitas Keuangan Negara. If you have any questions, please contact me. Thank you for considering this journal as a venue for your work. Dr. Selvia Vivi Devianti, S.E., M.Sc., Ak., MCP., CSFA., CFE. Editor in Chief Jurnal Tata Kelola dan Akuntabilitas Keuangan Negara <http://jurnal.bpk.go.id/index.php/TAKEN>'.

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Notifications



[JTAKEN] Editor Decision

2024-04-16 08:00 AM

Selamat siang Ibu Eva,

Terima kasih kami ucapkan atas kontribusi Ibu mengirimkan artikel ke JTAKEN. Review atas artikel Ibu sudah dilakukan oleh dua reviewer dengan kesimpulan : **Major Revision**. Berikut kami sertakan ringkasan perbaikan artikel yang perlu Ibu lakukan.

1. Title

I believe that the this manuscript is quite an interesting manuscript and one that needs to be explored more. I think the idea of collecting sensitive data through manipulation and role play methods is rather novel, and I can see that the author has done her/his homework with the data analysis. However, I believe the author needs to summarise this topic into an unclear title. Perhaps adding more context about the new research approach (role play manipulation) and the correlation between research variables: Obedience Pressure and Fraud in Procurement of Goods/Services, for example : the effect of A on B; or the impact of A on B, etc; would provide more understanding to the readers. At its current state, the title is somehow misleading and vague.

2. Support

I suggest that the author enriches this manuscript with 1) some books from fraud's major school of thoughts, such as Donald Cressey; Albreicht; Joseph T Wells. and the like. TAKEN is not designated for articles about fraud, so a bit of introduction on this topic and the definition of fraud can help readers to understand the context and the subject better. 2) some studies on the scenario of experimental module uses a third person context implemented in a research on subjects not about ethics. The author mentioned that role play manipulation is an approach used in ethical research, however, obedience pressure is more about circumstantial research that ethical

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Notifications



[JTAKEN] Editor Decision

2024-05-29 07:02 AM

Eva Herianti:

We have reached a decision regarding your submission to Jurnal Tata Kelola dan Akuntabilitas Keuangan Negara, "Obedience Pressure and Fraud in Procurement of Goods/Services: The Role of Self-Monitoring as a Moderation".

Our decision is to:

Reviewer A:

Recommendation: Revisions Required

1. Title: *briefly describe the substance of article*

The title of the article "The Effect of Obedience Pressure on Fraud in Procurement of Goods/Services with Self-Monitoring as a Moderator" clearly states the focus of the research, indicating that it examines the impact of obedience pressure on fraudulent activities in procurement processes and how self-monitoring may influence this relationship. However, I would suggest the author emphasize its novelty ; which is the experimental research ; and incorporate it in the title as well

2. Relevance: *conformity of article topics with the scope of Jurnal Tata Kelola & Akuntabilitas Keuangan Negara. The focus of the Journal is to disseminate information on*

Notifications



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The role of obedience pressure and self-monitoring in public procurement fraud: An experimental analysis

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3 ABSTRACT

Fraud in public procurement is a critical issue; it erodes public trust and disrupts service delivery. Understanding the factors behind procurement fraud is vital for creating effective prevention strategies. While previous studies have linked obedience pressure to unethical behavior, they have not fully examined the role of self-monitoring. This study addresses this gap by investigating the impact of obedience pressure on fraudulent procurement behaviors, with self-monitoring as a moderating factor. Using an experimental method and a 2x2 factorial design, the study involved accounting students from the University of Muhammadiyah Jakarta. Findings indicate that self-monitoring significantly influences the relationship between obedience pressure and fraud: high self-monitoring individuals do not reduce fraudulent behavior under obedience pressure, unlike their low self-monitoring counterparts. Conversely, highly self-monitoring individuals exhibit less fraud when not under obedience pressure compared to those who experience such pressure. The study concludes that regardless of self-monitoring levels, subordinates tend to follow superior orders, underscoring the need for strict supervision to curb unethical practices. This research enhances attribution theory by highlighting that obedience pressure from superiors is a key factor driving fraud in the procurement process.

KEYWORDS:

Obedience pressure; self-monitoring; public procurement fraud

HOW TO CITE:

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INTRODUCTION

The problem of fraud or corruption is important because it is likened to a chronic disease that is difficult to cure (ICW, 2023) and can be detrimental to organizations and society. Innocent and Tomi (2020) explain that the widespread problem of fraud has had a major impact on organizations in various countries. Ametepe et al. (2023) explain that fraud has no geographical boundaries and is a major problem that can threaten the survival of organizations, cause apathy toward investment, and cause financial and economic difficulties. Fraud is a conscious and deliberate effort by an individual or group of individuals to change the truth or reality for personal or group gain (Nwanaka, 2022). Corruption is a form of fraud that occurs in government institutions. ICW (2023) explains that Indonesia's Corruption Perception Index points in 2022 have decreased from 38 to 34 and are ranked 110th out of 180 countries. This condition occurs because anti-corruption law enforcement has proven to be ineffective in preventing and eradicating corruption. Table 1 presents corruption trends over the last 5 years.

Table 1 reveals that it is estimated that prosecution of corruption cases in 2022 will increase quite significantly compared with the previous 4 years. This significant increase can be seen through the number of cases, number of suspects, and potential state losses. ICW (2023) explains that the potential value of fantastic state losses this year is only contributed by a few cases. One of them is the goods/services procurement case, namely, the alleged corruption case in the procurement of CRJ 1000 and ATR 72-600 aircraft involving five suspects with a potential state loss of 8 trillion IDR. This case is ranked second with the largest potential value of state losses. In addition, based on the 579 total corruption cases that occurred in 2022, 250 cases (43%) were fraudulent procurement of goods/services. Among the number of suspects, 1,396 in 2022, two dominant actors are involved in corruption cases—local government employees and the private sector, especially in cases related to the procurement of goods/services. Therefore, cases of fraudulent procurement of goods/services are an important concern for organizations and society.

Table 1. Corruption Trends in the Last 5 Years (2018–2022)

Years	Cases	Number of Suspects	Potential Losses of State Finances (IDR)
2018	454	1,087	5,645
2019	271	580	8,405
2020	444	875	18,615
2021	533	1,173	29,438
2022	579	1,396	42,747

Source: Indonesia Corruption Watch (ICW), 2023

Pruijssers et al. (2023) explained that several accounting scandals had the unintended consequence of authority figures requiring their subordinates to be involved in fraudulent financial reporting, such as the Wells Fargo and Toshiba cases. Furthermore, Pruijssers et al. (2023) explained that previous studies had revealed that compliance pressure could lead to dysfunctional and unethical actions by professionals. Nguyen et al. (2021) found that accounting manipulation was perceived to be common in Vietnam. They also found that there was no differentiation between manipulation of accounting transactions with or without management pressure and no differentiation between collective or individual gain. Baird and Zelin (2009) explain that superiors with power can exert obedience pressure on subordinates, which will influence their decisions to act in accordance with their superiors' interests. Furthermore, Baird and Zelin (2009) explain that obedience pressure tends to motivate individuals to act on orders from superiors, even when the

individuals understand that the action is not right. Thus, individuals who realize that unethical behavior is carried out on orders from superiors choose to remain silent when faced with obedience pressure (Ulfa & Utami, 2023).

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One of the cases of corruption in the procurement of goods/services that occurred was allegedly due to obedience pressure exerted by superiors on subordinates. The case that occurred in Tanjung Balai City involved the Mayor of Tanjung Balai and his subordinates, where the Mayor ordered Regional Work Unit (SKPD) leaders (without mentioning specific SKPDs) to pay a tribute of 6% of the total budget disbursed to him. The tribute was paid immediately after the budget was disbursed at the bank by the SKPD leadership or by representatives of the SKPD concerned (Bawa & Yasa, 2016). This case reveals that corruption in the procurement of goods/services can be triggered by pressure from superiors on subordinates to carry out corrupt acts. Obedience pressure is pressure from superiors on subordinates to carry out superiors' orders (Mahmudi & Supriyadi, 2019). Sujana and Dewi (2021) explain that obedience pressure is a form of social pressure produced by individuals with the authority to order others to carry out certain actions.

Cressey (1953) posited that one of the motivations behind fraud was pressure, with obedience pressure being a significant manifestation. Obedience pressure involves using authority to influence others, as articulated by Kurniawan (2021), who emphasizes power as the capacity to elicit compliance with orders and goals. Budiardjo (2017) expanded on power, describing it as the ability to decide policies, prevent actions, and manipulate thinking to influence behavior. This authority allows individuals, particularly superiors in organizations, to regulate the actions of subordinates. Superiors with positive motivations guide subordinates to act ethically, while those with self-serving motives may direct actions contrary to ethical norms.

Cahyaningrum et al. (2017) explain that obedience pressure refers to orders from superiors that force individuals to violate professional standards. Baihaqi et al. (2017) state that obedience pressure occurs when individuals receive direct orders that originate from the behavior of other individuals and are influenced by circumstances. Anastasia and Lasdi (2022) explain that when subordinates receive pressure from their superiors, they tend to carry out their superiors' orders. Milgram (1974) explains that obedience pressure occurs when one individual has authority over another in the context of an organizational hierarchy. This means that an individual can influence another with his authority. Nasution and Ostermark (2012) explain that subordinates have the capacity and ability to decide how to behave based on their values and beliefs. However, subordinates will not be independent as they are required to carry out their superiors' orders, even when these orders conflict with their values and beliefs.

Chong and Syarifuddin (2010) explain that subordinates who experience pressure to obey superiors' orders can carry out their duties even though these orders conflict with their attitudes, beliefs, and values. This condition is caused by a psychological shift because subordinates feel bound as agents in carrying out their work, so they feel irresponsible for the actions they take as all unfavorable consequences by subordinates can be attributed to superiors who directed them to carry out the actions. This condition is consistent with the attribution theory, which explains that individuals who are faced with obedience pressure do not feel responsible for their actions (Harrison et al., 1988). Nasution and Ostermark (2012) explain that obedience pressure reveals the nature and influence that comes from external factors. Lord and DeZoort (2001) explain that obedience pressure involves the distance between the source and target of pressure. Karakostas and Zizzo (2016) state that obedience to superior authority is an important mechanism for motivating

subordinates. Morck (2007) explains that obedience pressure can influence individual risk-taking. This condition can occur because individuals have an innate tendency to obey superior authority and rationalize their behavior by shifting responsibility to that authority figure.

Previous studies have consistently shown that subordinates often face pressure from their superiors to comply with their directives. Mahmudi and Supriyadi (2019) observe that subordinates under such pressure tend to engage in real earnings management, contrasting with those who are not pressured. Similarly, Herianti (2021), Sujana and Dewi (2021), also Sitanala (2019) found that obedience pressure from superiors could lead to fraudulent procurement practices in government organizations. Compliance pressures have also been implicated in various unethical behaviors among professionals: Brink et al. (2016) noted inadequate assessments of receivables and inventory by auditors, while Hartmann and Maas (2010) identified budget gaps created by accountants. Additionally, Brink et al. (2018) and Bishop et al. (2017) linked compliance pressures to fraudulent financial reporting and errors in financial reporting by chief finance officers (CFOs), respectively. Yin (2017) demonstrated that analysts tend to give more favorable ratings to stocks held by funds, affecting stock prices once ratings are released.

The impact of obedience pressure on subordinates is exacerbated when coupled with low self-monitoring, which refers to individuals' ability to regulate their behavior in response to social cues. Gangestad and Snyder (2000) described self-monitoring as comprising motivational, behavioral, and situational components that guide behavior. External factors influence high self-monitors, striving to fit the right persona for the situation, whereas low self-monitors are less sensitive to situational cues. Bryant *et al.* (2011) explain that individuals who have high self-monitoring are driven by situations, so that these individuals want to be the right person, in the right place, at the right time. In contrast, low self-monitoring is not sensitive to situational cues as an individual's guide to behavior. Alnakhli et al. (2020) explained that for self-monitoring to be achieved, individuals need to have certain characteristics, namely self-reflection. This means that individuals have the ability to analyze events and know about their thought processes.

The self-reflection that individuals have as part of self-monitoring, as described by Alnakhli et al. (2020), enables individuals to reflect on and regulate their thoughts and actions based on anticipated outcomes and social cues. Those with high self-monitoring are adept at adjusting their behavior to fit different social contexts, responding appropriately to situational and interpersonal cues. In contrast, individuals with low levels of self-monitoring cannot produce good results by agreeing on behaviors appropriate to different social situations (Wolf et al., 2009). Kudret et al. (2019) explain that high self-monitoring indicates an individual's ability to act based on situational cues and adapt to different social circumstances. Mangkualam et al. (2019) explain that low self-monitoring possessed by individuals has the potential to result in high levels of fraudulent behavior. Taki and Soroushyar (2024) state that financial managers with high levels of honesty and humanity can reduce social pressure and risk-appetite interactions toward aggressive financial reporting. This condition indicates that subordinates' low self-monitoring will allow subordinates to commit fraud in procuring goods/services on orders from superiors.

The studies mentioned above only partially tested the effect of obedience pressure on fraud. There is not enough evidence from previous studies that tested the effect of obedience pressure on fraud using self-monitoring as a moderator. In addition, several previous studies did not focus on cases of procurement of goods/services in the government environment. Thus, this study fills the gaps in previous studies. This description reveals that this study aims to test and analyze the

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influence of obedience pressure on fraudulent procurement of goods/services with self-monitoring as a moderator.

Obedience Pressure, Self-Monitoring, and Fraud in the Procurement of Goods/Services

The attribution theory, as outlined by Harrison et al. (1988), delineates internal and external factors influencing success and failure. Internal factors encompass ability, knowledge, and effort, while external factors include luck, opportunity, and environment. Steers (1988) expands on this theory, illustrating how individuals interpret events and attribute reasons for their behavior. In cases of fraudulent procurement influenced by obedience pressure from superiors, subordinates often deflect responsibility by attributing their actions to directives from higher authorities. This condition is exacerbated by the low level of self-monitoring possessed by subordinates, which increases the potential for subordinates to commit acts of corruption. Cressey (1953) explained that individuals committed fraud due to three main elements—pressure, opportunity, and rationalization.

Alnakhli et al. (2020) explain that self-monitoring is an individual's ability to monitor and regulate their attitudes and behavior to accommodate external situations. This means that self-monitoring requires individual sensitivity to situations around them. Dobbins et al. (1990) explain that individuals with high self-monitoring abilities will be able and willing to control their behavior to improve self-presentation and comply with the social demands of a situation. Bian and Forsythe (2012) explain that individuals with high self-monitoring are more susceptible to social signals or someone's response that is adjusted to a social situation. In addition, O'Cass and McEwen (2004) state that individuals with high self-monitoring tend to be sensitive to interpersonal influences and try to maintain their appearance and image. Kauppinen-Raisanen et al. (2018) find that individuals with high self-monitoring tend to be sensitive to social images and adjust their behavior to social norms.

Kalra et al. (2023) explain that individuals with high self-monitoring tend to work better to improve their performance. This condition can occur because high self-monitoring pays more attention to situational cues that act as guides for reacting to situations in the workplace. Individuals with high self-monitoring behave according to the situation they are facing and can change their behavior according to different situations. Kudret et al. (2019) explain that high self-monitoring reveals an individual's ability to act based on situational cues and adapt to different social circumstances. Therefore, self-monitoring can affect the obedience pressure on fraudulent procurement of goods/services. Herianti (2021), Sujana and Dewi (2021), also Sitanala (2019) concluded that obedience pressure exerted by superiors on subordinates could trigger fraudulent procurement of goods/services within government organizations. Mangkualam et al. (2019) explain that low self-monitoring possessed by individuals has the potential to result in high levels of fraudulent behavior. Based on the above discussion, this study proposes the following hypothesis:

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H1: Self-monitoring influences the relationship between obedience pressure and fraudulent procurement of goods/services.

Presence of Obedience Pressure, High and Low Self-Monitoring, and Fraud in the Procurement of Goods/Services

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Barani et al. (2023) explained that compliance pressure could increase inaccurate financial reporting. The same condition also occurred in the study by Feng et al. (2011), who found that CFOs

tend to be involved in fraudulent financial reporting because of pressure from chief executive officers (CEOs). This condition can occur because the CFO has direct access to financial reports, so the CEO needs the CFO's help to carry out fraudulent financial reporting to fulfill the CEO's personal interests. The CFO feels irresponsible for his actions because they are considered orders from superiors to subordinates. In the context of government organizations, subordinates commit fraud in procuring goods/services when superiors give orders to carry out such actions. However, subordinates rationalize that the superior ordered the action; thus, they do not feel fully responsible for their actions.

Subordinates who commit fraud in procuring goods/services due to obedience pressure mostly have low self-monitoring. Self-monitoring is the level of individual control and observation in self-presentation and expression to adapt to the environment (O'Cass, 2000). Girtz et al. (2017) explain that individuals with high self-monitoring tend to make less risky and more careful decisions. Self-monitoring indicates a tendency to regulate individual behavior according to the needs of a social situation. Individuals with high self-monitoring engage in appropriate behaviors by responding to signals in the social environment and interpersonal relationships. In contrast, individuals with low self-monitoring cannot produce good results by agreeing on behavior appropriate to different social situations (Wolf et al., 2009). Individuals with high self-monitoring are those who are sensitive to social cues. In contrast, individuals with low levels of self-monitoring often ignore social signals because of a weak desire to change themselves based on social needs (Chang et al., 2012). The next hypothesis proposed:

H2: Individuals who face obedience pressure reduce ¹ fraud in the procurement of goods/services when they have high self-monitoring compared with those with low self-monitoring.

Presence or Absence of Obedience Pressure, High Self-Monitoring, and Fraud in the Procurement of Goods/Services

Aditya et al. (2022) explain that obedience pressure is generally carried out by powerful individuals. Power is the ability of a person or group of people to influence the behavior of another person or group in such a way that the behavior is based on the desires and goals of the person who has the power (Budiardjo, 2017). Individuals with power have the authority to regulate and control other individuals. Kurniawan (2021) explains that the government has formal authority and power to allocate and use various resources and wealth owned by the country to encourage the realization of prosperity and welfare of the citizens. However, there are still various corruption cases because of abuse of authority to fulfill personal interests. Nafiati (2018) explains that obedience pressure from superiors to subordinates will result in subordinates committing fraudulent financial reporting.

Subordinates with high self-monitoring will reduce ¹ fraud in the procurement of goods/services when they do not face obedience pressure compared with when they face obedience pressure. This condition is caused by obedience pressure, which is a condition where individuals carry out actions directed by someone who has greater power, although the actions conflict with their values and views (Nafiati & Ainy, 2022). Subordinates who face obedience pressure tend to commit fraudulent acts in the procurement of goods/services even when their self-monitoring is high because of their sense of responsibility to their superiors. However, subordinates tend to reduce fraudulent acts in the procurement of goods/services when they have high self-monitoring with no obedience pressure. Based on the preceding discussion, the study puts forward the subsequent hypothesis:

H3: Individuals with high self-monitoring reduce fraud in the procurement of goods/services when they do not face obedience pressure compared with those who face obedience pressure.

RESEARCH METHOD

Research Design and Participant

This study employs experimental methods to test hypotheses. The experimental method aims to explore phenomena by manipulating a condition through a certain procedure and then observing and interpreting the outcome (Nahartyo, 2013). The authors manipulated the independent variables and observed their effect on a dependent variable. The authors carried out the manipulation of independent variables through a case study of a project to procure health equipment for community health centers in a district with compliance pressure versus no compliance pressure, as well as high versus low self-monitoring.

The experimental design of this study was executed through a series of structured procedures. Authors began by distributing scenarios to all participants and informing them about their roles and responsibilities in the experiment. Participants assumed the role of heads of departments in a district. They were briefed on a specific task: the procurement of health equipment for the Community Health Center in Regency Y, valued at 750 million IDR. A tender process managed by a designated committee involved four companies, one of which was owned by a participant's old friend. This old friend requested the participant's help in securing the tender, offering 20% of the project value (150 million IDR) as a reward.

The experimental design involved four groups, each receiving different scenarios based on the treatment assigned by the authors. Group 1 received a scenario with high obedience pressure and high self-monitoring; Group 2 had high obedience pressure and low self-monitoring; Group 3 had no obedience pressure and high self-monitoring; and Group 4 had no obedience pressure and low self-monitoring. Each group was isolated in separate rooms to ensure that the manipulation of the independent variable was the sole factor influencing the dependent variable, maintaining uniform conditions across groups.

Participants were asked to decide, as the head of the department, whether to accept or reject the old friend's offer, and they responded using a four-point Likert scale. Following this, a manipulation check was conducted through two questions: one regarding their duties and role as the head of the department and another about the number of companies involved in the tender. This procedure ensured that the participants understood their roles and the experimental conditions accurately.

Accounting students from the University of Muhammadiyah Jakarta (UMJ) played the role of the head of service in a district department. To ensure participants successfully adopted their roles, a manipulation check was conducted, and only those who passed were included in the hypothesis testing. Students were chosen to eliminate psychological pressure bias, as real department heads might not reveal true situations due to organizational constraints (Sitana, 2019). The scenario in this experimental module uses a third-party context, following the study by Liyanarachchi and Newdick (2009), which is related to ethical studies. This study focuses on the ethics, morals, and responsibilities of department heads, making experimental methods suitable for reducing bias from psychological pressure. Using accounting students is appropriate because they are trained in

business ethics and public sector accounting, which are relevant to the study's focus on sensitive ethical issues. The criteria for selecting participants included passing courses in business and professional ethics and public sector accounting. Nahartyo (2013) recommends a minimum of 10 participants per cell for such experiments.

Operational Definitions and Variable Measurements

The independent variables are obedience pressure (present and absent) and self-monitoring (high and low), while the dependent variable is fraudulent procurement of goods/services. Obedience pressure is a condition where an individual carries out actions directed by someone with greater power, even when the actions conflict with their values and views (Nafiati & Ainy, 2022). Obedience pressure is measured at two levels: the presence and absence of obedience pressure. Obedience pressure occurs when the head of the SKPD is given authority by the regional head as a budget user and user of goods/services and orders the head of the SKPD to carry out unethical actions by paying part of the project amount to procure health equipment to the regional head. Meanwhile, the level of no compliance pressure occurs when the head of the SKPD is given authority by the regional head as a budget user and user of goods/services, including coordinating and being responsible for the procurement of health equipment. However, the regional head does not instruct the SKPD head to conduct unethical actions.

Self-monitoring is the level of individual control and observation in self-presentation and expression to adapt to the environment (O'Casey, 2000). Girtz et al. (2017) explain that individuals with high self-monitoring tend to make less risky and more careful decisions. Self-monitoring measurement uses two levels—high and low self-monitoring levels. A high level of self-monitoring occurs when the SKPD head maintains the ideas he already believes in and will not change his opinion to please other people. In contrast, a low level of self-monitoring occurs when the SKPD head cannot defend the ideas he already believes in and can change his opinion to please others.

In this scenario, fraud in the procurement of goods/services is the action of a department head who makes his friend's company win a tender regarding the procurement of medical equipment and receives a fee for making the company win the tender. The participants were given a scenario or case of a tender for a health equipment procurement project to measure fraud in the procurement of goods/services. The participants' decision as head of department to approve or disapprove his old friend's company's offer to win the medical equipment procurement project tender was measured on a four-point Likert scale, ranging from 1 (strongly disagree) to 4 (strongly agree). When a participant selects 1, it indicates that he is very confident in not agreeing to his old friend's company's offer to win the medical equipment procurement project tender. On the other hand, when a participant selects 4, it indicates that he is more confident in agreeing to his old friend's company's offer to win the tender for the medical equipment procurement project.

Data Analysis Technique

The authors employed analysis of variances (ANOVA) to test the effect of obedience pressure on fraudulent procurement of goods/services, with self-monitoring serving as a moderator. A critical assumption in ANOVA is homogeneity, which was tested using the Levene test. The residuals are considered homogeneous if the p-value is greater than 0.05. Once the homogeneity assumption was confirmed, a two-way ANOVA and a post hoc Tukey test were conducted to determine significant differences in group means. This approach allowed the researchers to compare the means of each group and test their hypotheses (Ghozali, 2018).

The experimental design utilized a 2×2 factorial ANOVA to investigate the impact of obedience pressure on fraudulent procurement behaviors under conditions of high and low self-monitoring. This design was informed by previous studies: Mahmudi and Supriyadi (2019) examined the role of religiosity in earnings management under obedience pressure; Herianti (2021) explored the effect of locus of control on fraudulent procurement acts under obedience pressure; and Mangkualam et al. (2019) studied the mediating effect of self-monitoring on the relationship between "being watched by God" and cheating behavior. These prior studies inspired the authors to adapt and modify their scenarios to fit the context of this study. Additionally, discussions with several lecturers helped refine the experimental scenarios, enhancing their accuracy. Table 2 presents the 2×2 factorial ANOVA experimental design.

Table 2. Factorial 2×2 ANOVA Experiment Design

Obedience Pressure	Self-Monitoring	
	High	Low
Presence	1	2
Absence	3	4

RESULT AND DISCUSSION

The authors conducted a manipulation check using two questions in each scenario. The authors used the results of the participants' responses to the two manipulations check questions in Table 3 to determine their understanding of their role as the head of a service department in the district. There were 104 participants involved in this study. However, the results of the manipulation check revealed that only 30 participants in Group 1 passed the manipulation check, while five did not pass. Furthermore, only 22 participants in Group 2 passed the manipulation check, while four did not pass. In Group 3, only 19 participants passed the manipulation check, while three did not pass. Finally, in Group 4, only 18 participants passed the manipulation check, while three did not pass. This indicated that most participants were in Group 1, and Group 4 had the least. This condition is consistent with the recommendation of Nahartyo (2013) that the minimum number of participants in each group should be at least 10.

Table 3. Manipulation Check Results

Group	Number of Participants	Participants who Failed	Final Participants
1	35	5	30
2	26	4	22
3	22	3	19
4	21	3	18

The descriptive statistics of the participants are presented in Table 4. As presented in Table 4, female participants were 59 (66%) and more dominant in this study compared with males, who were only 30 (34%). Next, the authors carried out a randomization test to determine the distribution of the participants in each group. Based on the results of the randomization test, the authors concluded that the gender of the participants had a test value of $F = 2.528$ and $p\text{-value} = 0.115$ (>0.05), indicating that there is no significant difference between the male and female treatment groups. Thus, the participants of this study are evenly distributed. A homogeneity test was carried out before the researcher tested the hypotheses. The results of the homogeneity test with the Levene test indicate a significance value of 0.235 (>0.05), confirming that the experimental design of this

study has a homogeneous residual variance, thus meeting the homogeneity assumption test.

Table 4. Descriptive Statistics of the Participants

Treatment Group	Category	N	Percentage (%)
Group 1	Male	9	30.00
	Female	21	70.00
Group 2	Male	9	41.00
	Female	13	59.00
Group 3	Male	6	31.58
	Female	13	68.42
Group 4	Male	6	33.33
	Female	12	67.67

The hypotheses were tested using a 2×2 factorial ANOVA test, a descriptive statistical test of decision responses, and a post hoc test via the Tukey test. The results of the 2×2 factorial ANOVA test are presented in Table 5. The test results reveal that the interaction between obedience pressure and self-monitoring is $F = 4.863$ and $p\text{-value} = 0.030$ at the 5% significance level. This indicates that self-monitoring can influence the relationship between obedience pressure and fraudulent procurement of goods/services, supporting H1.

Table 5. Factorial 2×2 ANOVA Test Results

Source	df	Mean Square	F	p-value
Corrected Model	3	3.208	4.773	0.004***
Intercept	1	580.497	863.542	0.000***
Obedience Pressure	1	3.021	4.493	0.037***
Self-Monitoring	1	4.187	6.229	0.014***
Obedience Pressure X Self-Monitoring	1	3.269	4.863	0.030***
Error	85	0.672		
Total	89			
Corrected Total	88			

$R^2 = 14,4\%$

Adjusted $R^2 = 11,4\%$

Gender randomization tests ($F = 2.528$ and $p\text{-value} = 0.115$ (>0.05)).

Levene's homogeneity test has a significance value of 0.235 (>0.05).

Notes: *** denotes significance at the 1% level, and ** denotes significance at the 5% value.

Subordinates who commit acts of fraud tend to externalize the attribution to superiors that they only carry out superiors' orders as a form of their responsibility to superiors. This means that subordinates do not feel fully responsible for their fraudulent actions. This condition can be supported by the low level of self-monitoring possessed by subordinates, so their potential to commit acts of corruption will be higher. Kalra et al. (2023) explained that individuals with high self-monitoring tend to work better to improve their performance. This condition can occur because high self-monitoring pays more attention to situational cues that act as guides for reacting to situations in the workplace. Herianti (2021), Sujana and Dewi (2021), also Sitanala (2019) explained that obedience pressure exerted by superiors on subordinates could trigger fraudulent procurement of goods/services in government organizations. Mangkualam et al. (2019) explain that low self-monitoring possessed by individuals has the potential to result in high levels of fraudulent behavior.

The hypothesis tests for H2 and H3 are based on the descriptive statistical results from the

decision response test shown in Table 6 and the Tukey test results presented in Table 7. The analysis reveals that individuals under high obedience and self-monitoring pressure (Group 1) and those under low obedience and self-monitoring pressure (Group 2) have an F value of 0.059 and a p-value of 0.809, which is greater than 0.05. The average values for Group 1 and Group 2 are 2.77 and 2.82, respectively, indicating no significant difference. This finding suggests that individuals facing obedience pressure do not exhibit reduced fraud in the procurement of goods/services, regardless of whether they have high or low self-monitoring. Consequently, H2 is not supported.

Table 6. Descriptive Statistics of Decision Response

Obedience Pressure	Self-Monitoring		Total
	Tinggi	Rendah	
Presence	Group 1	Group 2	
N	30	22	52
Mean	2.77	2.82	2.79
Std. Deviation	0.77	0.73	0.750
Absence	Group 3	Group 4	
N	19	18	37
Mean	2.00	2.83	2.41
Std. Deviation	1.00	0.78	0.98
Total			
N	49	40	89
Mean	2.47	2.83	2.63
Std. Deviation	0.93	0.74	0.87

Table 7. Tukey T Results

Group	Mean Square	F	p-value
Group 1 vs Group 2	0.034	0.059	0.809
Group 1 vs Group 3	6.837	9.086	0.004

Subordinates who commit fraudulent acts in the procurement of goods/services due to obedience pressure do not differ from subordinates with high or low self-monitoring. This condition is caused by subordinates carrying out fraudulent acts in procuring goods/services on orders from superiors. They tend to externalize attributions to superiors that they are only carrying out superiors' orders as a form of their responsibility to superiors. Obedience pressure is a manifestation of the use of power to influence other people. The essence of power is the obedience of other people to the orders of those with power (Kurniawan, 2021). Budiardjo (2017) explains that power is the ability of a person or group of people to influence the behavior of another person or group in such a way that the behavior is in accordance with the desires and goals of the person who has power. Therefore, although subordinates have high or low self-monitoring, it does not influence them to commit fraudulent acts in the procurement of goods/services because of orders from superiors.

The test results in Tables 6 and 7 further reveal that individuals with high obedience and self-monitoring pressures (Group 1) and those without high obedience and self-monitoring pressures (Group 3) have an F value of 9.086 and a p-value of 0.004 (<0.05). The average values for Group 1 and Group 3 are 2.77 and 2.00, respectively, indicating a significant difference. These findings suggest that individuals with high levels of self-monitoring are less likely to commit fraud in the procurement of goods/services when they do not face obedience pressure compared to those who do, thereby supporting H3.

Guo (2022) emphasized that high levels of self-monitoring were not just beneficial but crucial for improving organizational strategy. Subordinates with high self-monitoring are less likely to engage in fraud in the procurement of goods/services when they are not under obedience pressure compared to those who are. This condition arises because obedience pressure, as described by Mahmudi and Supriyadi (2019), involves superiors exerting pressure on subordinates to follow their orders. Additionally, obedience pressure is a form of social pressure exerted by individuals with authority to compel others to perform specific actions (Sujana & Dewi, 2021). Subordinates facing obedience pressure are likely to commit fraudulent acts in procurement, even if they have high self-monitoring, due to their sense of responsibility to their superiors. Conversely, subordinates with high self-monitoring tend to reduce fraudulent activities in procurement when they are not subjected to obedience pressure.

This study has limitations due to the use of Bachelor of Accounting students at UMJ, who have completed courses in business and professional ethics and public sector accounting, as experimental participants. These students, while providing valuable insights, may not fully represent real-world scenarios in governmental settings. As undergraduates, they are considered beginners, taking these courses for the first time, unlike master's students with more experience. The absence of the master of accounting students in this study due to the insufficient number of participants available could potentially impact the generalizability of the findings, highlighting the need for further research.

CONCLUSION

Subordinates often attribute their fraudulent actions to obedience pressure from superiors, thereby not feeling fully responsible for their misconduct. This tendency is exacerbated in individuals with low self-monitoring, increasing their propensity for corruption. The study's hypothesis tests indicate that obedience pressure nullifies the effect of self-monitoring on fraudulent behavior, showing no significant difference between high and low self-monitoring groups under such pressure. Consequently, individuals facing obedience pressure do not exhibit reduced fraud in procurement activities, regardless of their self-monitoring levels.

Conversely, the findings support that high self-monitoring individuals are less likely to engage in fraudulent procurement when not under obedience pressure. This suggests that without external pressure from superiors, individuals with high self-monitoring can better resist unethical behavior. High self-monitoring is crucial for enhancing organizational strategy and ethical conduct, highlighting the importance of reducing obedience pressure to prevent fraud in procurement processes.

The policy contribution of this study highlights the need to monitor and mitigate unethical behavior by superiors towards subordinates to reduce the pressure of obedience that leads to fraudulent procurement of goods and services. Since subordinates tend to follow orders regardless of their level of self-monitoring, it is crucial to implement measures that prevent superiors from exerting undue influence. Effective monitoring can be achieved through a robust organizational code of ethics, which should be read, understood, and signed by all employees. This ensures that subordinates' responsibilities align with ethical standards and organizational values. Additionally, effective law enforcement is essential to protect subordinates from being coerced into committing fraudulent acts. By ensuring that regulations are strictly enforced, subordinates will feel secure in

refusing unethical orders from superiors. This protective measure helps prevent actions that could harm the organization or society. Thus, strengthening ethical codes and legal protections can significantly reduce the risk of fraudulent procurement driven by obedience pressure.

In future research, researchers can consider using Master of Accounting students, ensuring the participants meet the sample criteria. The study's adjusted R2 value of 11.4% suggests that there are still unexplored factors that can influence the fraudulent procurement of goods/services. This opens up exciting possibilities for future studies to delve into other factors such as moral reasoning, code of ethics, and locus of control, potentially leading to significant advancements in our understanding and prevention of unethical behavior in procurement.

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Sp. This word is misspelled. Use a dictionary or spellchecker when you proofread your work.



Article Error You may need to use an article before this word. Consider using the article **the**.



Proper Nouns You may need to use a capital letter for this proper noun.



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PAGE 2



Article Error You may need to use an article before this word.



Confused You have used either an imprecise word or an incorrect word.



P/V You have used the passive voice in this sentence. You may want to revise it using the active voice.



Possessive Review the rules for possessive nouns.



Sp. This word is misspelled. Use a dictionary or spellchecker when you proofread your work.



Missing "," Review the rules for using punctuation marks.



Missing "," Review the rules for using punctuation marks.

PAGE 3



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Missing "," Review the rules for using punctuation marks.



P/V You have used the passive voice in this sentence. You may want to revise it using the active voice.

PAGE 4

PAGE 5



P/V You have used the passive voice in this sentence. You may want to revise it using the active voice.



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PAGE 6



Prep. You may be using the wrong preposition.



P/V You have used the passive voice in this sentence. You may want to revise it using the active voice.

PAGE 7



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PAGE 8



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PAGE 11



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Prep. You may be using the wrong preposition.

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Possessive



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