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ABSTRACT:

“International regulatory frameworks have grown considerably, though corporate non-compliance persists in every sector (OECD, 2020). Classical deterrence-based compliance models neglect the impact of organizational and behavioural elements in favour of assuming managers make logical decisions (Tyler, 2006). By identifying the institutional and psychological factors that influence adherence to legal standards, this study investigates managerial compliance behaviour from a behavioural compliance perspective. A structured questionnaire was utilized to gather data from 200 managerial professionals working for both public and private sector companies as part of a quantitative study design. Organizational compliance culture and ethical leadership greatly improve regulatory adherence, while performance pressure and behavioural biases have a negative impact on compliance behaviour; according to statistical analysis using correlation and multiple regression techniques (Treviño et al., 2006; Ordóñez et al., 2009). According to the findings, corporate culture and leadership styles have an impact on compliance effectiveness in addition to legal enforcement procedures. By combining management and legal viewpoints, the study adds to the body of interdisciplinary literature and provides regulators and corporate governance frameworks with recommendations that are relevant to policy”.

I. INTRODUCTION:

Traditionally, legal compliance has been regarded as a rule-based duty that is upheld by monitoring and severe penalties (Becker, 1968). According to classical economic theory, managers follow rules and act rationally mainly to stay out of trouble financially and legally. Still, empirical data indicates that regulatory breaches continue to occur even in highly regulated settings, suggesting that variables other than formal enforcement systems have an impact on compliance behaviour (Tyler, 2006). Behavioural scholars believe that organizational demands, ethical atmosphere, and psychological biases influence management

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decision-making (Kahneman, 2011; Treviño & Nelson, 2017). Operational restrictions, shareholder expectations, and profitability targets are just a few of the conflicting requirements that managers usually have to deal with. This can result in illegal conduct and regulatory short cuts (Schweitzer et al., 2004). Corporate governance standards, labor law consolidation, data protection laws, and ESG disclosure requirements are instances of legislative reforms that have increased compliance responsibilities in the Indian corporate environment (SEBI, 2023). Enforcement reports continue to point to disclosure violations and governance shortcomings in spite of these advancements, demonstrating a lingering discrepancy between managerial conduct and legal requirements (Sarkar & Sarkar, 2018). This study uses a behavioural compliance approach to investigate the reasons behind managers' indifference for the law. The research aims to shed light on the organizational and human aspects of regulatory adherence by merging management behaviour theory with legal compliance frameworks.

II. THEORETICAL BACKGROUND AND CONCEPTUAL FRAMEWORK:

By focusing on moral incentives, legitimacy perceptions, and organizational factors, behavioural compliance theory questions the conventional deterrence-based approach (Tyler, 2006). The theory states that both external regulatory limitations and internal organizational factors influence compliance behaviour. According to ethical leadership theory, leaders act as role models who affect ethical values and adherence to rules in their *businesses* (Treviño et al., 2006). Research shows that employee compliance perspectives are positively impacted by management honesty and openness (Kaptein, 2011). According to organizational culture theory, employees' understanding of regulatory duties are influenced by common norms and values (Schein, 2010). On the other hand, research on performance management indicates that too much target pressure could damage moral judgment and encourage reckless behaviour (Ordóñez et al., 2009). According to behavioural economics research, cognitive biases include

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optimism bias and overconfidence affect risk perception and reduce adherence to regulations (*Kahneman, 2011*). The conceptual foundation of the current investigation is informed by these theoretical perspectives viewed collectively.

III. REVIEW OF LITERATURE:

According to Tyler (2006), voluntary compliance is more strongly supported by perceived legitimacy and procedural fairness than by punitive enforcement methods. He conducted research that demonstrated that when people believe that regulatory bodies are impartial and reliable, they are more likely to follow the law. *According to Treviño et al. (2006)*, moral leadership has a big impact on employees' compliance and ethical behaviour. According to their research, managers frequently imitate the actions of leaders, which reinforces moral or immoral business practices. In a similar vein, *Kaptein (2011)* found that companies with strong ethical cultures have lower rates of misconduct and legal infractions. Studies in behavioural economics shed further light on violations. People rely on heuristics which result in deliberate error in decision-making, as *Kahneman and Tversky (1979)* observed. Later, *Kahneman (2011)* demonstrated that professionals frequently make faulty regulatory decisions due to overconfidence and risk underestimating. One of the main causes of unethical behaviour has been found to be performance pressure. *According to Schweitzer et al. (2004)*, aggressive performance goals raise the risk of unethical behaviour. *Ordóñez et al. (2009)* further contended that by emphasizing results over procedures, goal-setting techniques may inadvertently promote regulatory infractions. Research on corporate governance emphasizes how crucial governance mechanisms are. Strong governance structures lead to better compliance results, as stated by *Aguilera and Jackson (2010)*. The idea of responsive regulation was first presented by *Parker and Nielsen (2011)*, who stated that cooperative regulatory strategies enhance compliance more successfully than severe punitive models. *According to Sarkar and Sarkar (2018)*, governance changes in India have enhanced

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disclosure procedures but had little effect on the culture of moral decision-making. *Bhandari (2020)* discovered that organizational limitations and economic pressures continue to cause inconsistent labour law compliance. There are few empirical studies that combine behavioural psychology and legal compliance in emerging economies, despite a wealth of literature. By examining behavioural factors that influence managerial compliance in organizational contexts, this study fills this knowledge vacuum.

IV. RESEARCH OBJECTIVES AND HYPOTHESES:

The objectives of the study are based on research on behavioural compliance (Tyler, 2006; Treviño et al., 2006):

- *to investigate the behavioural factors that influence managerial compliance behaviour.*
- *to examine how leadership ethics and company culture affect compliance with regulations.*
- *to assess how behavioural biases and performance pressure affect non-compliance tendencies.*

H1: Managerial compliance behaviour is positively impacted by Legal Awareness

H2: Regard for the law is positively correlated with ethical leadership

H3: Managerial compliance behaviour is adversely affected by performance pressure

H4: Managerial compliance behaviour is adversely affected by behavioural biases

H5: Compliance behaviour is positively impacted by legal awareness

V. RESEARCH METHODOLOGY:

This study uses a quantitative explanatory research approach that is in line with previous studies on compliance behaviour (*Parker & Nielsen, 2011*). A standardized questionnaire with a five-point Likert scale was used to gather primary data. Managers and compliance

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professionals from both public and private sector companies constitute the target population. The study employed purposive sampling to guarantee that participants have duties linked to compliance (*Sekaran & Bougie, 2016*). According to the guidelines for multivariate analysis, a sample size of 200 respondents was chosen.

Table 1. Reliability Analysis of Variables:

Variable	Cronbach's Alpha
Compliance Culture	0.82
Ethical Leadership	0.85
Performance Pressure	0.78
Behavioural Biases	0.80
Legal Awareness	0.76
Compliance Behaviour	0.83

Cronbach's Alpha was used to measure reliability, and values were greater than the suggested cutoff of 0.70 (*Hair et al., 2019*). To find important predictors of compliance behaviour, multiple regression analysis was used. Standard academic norms for ethical research techniques were adhered to (*Creswell, 2014*).

VI. RESULTS:

Table 2: Correlation Matrix

Variables	CC	EL	PP	BB	LA	CB
Compliance Culture (CC)	1					
Ethical Leadership (EL)	.62**	1				
Performance Pressure (PP)	-.45**	-.39**	1			
Behavioural Biases (BB)	-.51**	-.48**	.57**	1		

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Legal Awareness (LA)	.41**	.38**	-.29*	-.34*	1	
Compliance Behaviour (CB)	.69**	.64**	-.52**	-.58**	.46**	1

Note: ** Correlation is significant at the 0.01 level (2-tailed)

Table 3: Regression Analysis

Predictor Variable	Beta (β)	t-value	Sig.
Compliance Culture	0.42	6.31	0.000
Ethical Leadership	0.31	4.78	0.001
Performance Pressure	-0.26	-3.92	0.002
Behavioural Biases	-0.29	-4.11	0.001
Legal Awareness	0.18	2.87	0.014

Model Fit:

$R^2 = 0.61$

F-value = 32.45 ($p < 0.001$)

VII. DISCUSSION:

The objective of this study was to evaluate the institutional and psychological factors that influence managerial compliance behaviour. Through Pearson's correlation and multiple regression analysis, the findings demonstrate that regulatory adherence is not merely a product of legal knowledge, but is deeply rooted in organizational environment and human cognition. The results indicate that Organizational Compliance Culture is the strongest positive predictor of adherence ($\beta = 0.42, p < .001$). This aligns with *Schein's (2010)* theory that shared norms dictate employee understanding of duties. When an organization prioritizes ethical standards, managers exhibit higher levels of regulatory adherence. Similarly, Ethical Leadership showed a significant positive impact ($\beta = 0.31, p < .001$). This confirms that leaders serve as role models; when management demonstrates honesty and accountability, it reinforces

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compliance values across the hierarchy. The study identified two significant "compliance killers": performance pressure and behavioural biases. The negative correlation ($r = -.52$) and regression weight ($\beta = -.26$) suggest that aggressive targets often force managers to seek regulatory shortcuts. This supports the "Goals Gone Wild" argument by Ordóñez et al. (2009), suggesting that results-oriented cultures can inadvertently promote infractions. Behavioural Biases: Cognitive distortions, such as overconfidence and risk underestimation, significantly impair decision-making ($\beta = -.29$, $p = .001$). This reinforces Kahneman's (2011) findings that even professionals are prone to faulty judgment due to heuristics. Notably, Legal Awareness was the weakest predictor in the model ($\beta = 0.18$, $p = .014$). While understanding the law is necessary, these findings imply that "knowing the rules" is insufficient if the organizational culture or leadership is unsupportive. This validates the study's core premise: a behavioural compliance approach is more effective than traditional deterrence-based models that assume rational, rule-following behaviour. The regression model explained 61% of the variation ($R^2 = 0.61$) in managerial compliance behaviour. The statistical significance ($F = 32.45$, $p < .001$) confirms that integrating management behaviour theory with legal frameworks provides a robust lens for understanding why managers choose to adhere to or ignore legal requirements.

The degree and direction of correlations between the study variables were examined using Pearson's correlation analysis. The findings show statistically significant correlations between managerial compliance behaviour and significant organizational and behavioural traits. Manager compliance behaviour and organizational compliance culture are strongly positively correlated ($r = .69$, $p < .01$), indicating that managers in firms with well-established compliance norms and ethical standards exhibit higher levels of regulatory adherence. This result is consistent with earlier studies that highlight how ethical atmosphere influences rule-following behaviour (Kaptein, 2011). Also, there is a significant positive correlation between compliance behaviour and ethical leadership ($r = .64$, $p < .01$). This shows that because of accountability

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systems, value-based leadership techniques, and role modelling, managers under ethical leadership are more likely to abide the law (Treviño et al., 2006). Performance pressure and managerial compliance conduct had a negative correlation ($r = -.52$, $p < .01$), suggesting that competitive pressure and high-performance goals raise the risk of unethical behaviour and regulatory shortcuts. This finding is consistent with past research on performance-driven ethical compromise in work environments (Schweitzer et al., 2004). Further, there is a substantial negative correlation ($r = -.58$, $p < .01$) between behavioural biases and compliance behaviour, suggesting that cognitive distortions like overconfidence and risk underestimating impair regulatory decision-making. This adds relevance to behavioural economics research that emphasizes consistent departures from prudent judgment (Kahneman, 2011). Legal awareness and compliance behaviour show a somewhat beneficial relationship ($r = .46$, $p < .01$), indicating that while understanding of legal duties enhances compliance, it is insufficient on its own without supportive organizational culture and leadership. Overall, the correlation matrix shows that organizational and behavioural factors are strongly linked to managerial compliance behaviour.

Multiple regression analysis was utilized to evaluate the predictive power of the independent variables on managerial compliance behaviour. The model was statistically significant ($F = 32.45$, $p < .001$), suggesting that the chosen variables jointly contribute to a significant portion of the variance in compliance. According to the coefficient of determination ($R^2 = 0.61$), factors including organizational compliance culture, ethical leadership, performance pressure, behavioural biases, and legal awareness account for approximately 61% of the variation in managerial compliance behaviour. This demonstrates strong explanatory power and validates the importance of behavioural compliance elements over purely legal ones. The findings show that statutory enforcement and severe penalties alone are insufficient to ensure regulatory compliance. In fact, leadership ethics and institutional culture serve as unofficial regulatory

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frameworks that have a big impact on managerial behaviour. This result is consistent with modern regulatory theory, which emphasizes compliance-oriented governance models and responsive regulation. Consistent with earlier studies (Kaptein, 2011; Treviño et al., 2006), the results indicate that ethical leadership and organizational compliance culture significantly enhance managerial adherence to legal norms. According to Schweitzer et al. (2004), performance pressure demonstrated a negative correlation with compliance behaviour, which supports the argument that aggressive targets compromise moral judgment. Further, behavioural biases demonstrated a substantial impact on the results of decision-making, supporting findings from the literature on behavioural economics (Kahneman, 2011). These findings imply that rather than depending solely on enforcement methods, compliance programs should also target behavioural and cultural aspects. The results verify that both structural and psychological elements have an impact on compliance behaviour. While performance pressure and behavioural biases increase vulnerability to non-compliance, organizational compliance culture and ethical leadership serve as safeguards that encourage adherence to legal norms. Given the relatively smaller impact of legal understanding, institutional improvements and an ethical culture driven by leadership are necessary to supplement regulatory education. These findings are consistent with behavioural compliance theory, which prioritizes social context and internal motives over strictly deterrence-based enforcement.

VIII. CONCLUSION:

According to the study's findings, managerial compliance is a behavioural result affected by institutional pressures, company culture, leadership ethics, and psychological biases rather than just a legal obligation. These results highlight the necessity of regulatory frameworks that consider organizational and human behaviour views into consideration.

IX. PRACTICAL IMPLICATIONS:

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To improve compliance culture, organizations must include leadership accountability mechanisms and behavioural ethics training (Treviño & Nelson, 2017). In addition to enforcement actions, regulators can employ responsive regulatory strategies that encourage voluntary compliance (OECD, 2020).

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