

## THE EFFECT OF POSITIVE, NEGATIVE, NEUTRAL MOOD ON ETHICAL AUDITOR JUDGMENTS

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### ABSTRACT

*Mood as the factor in decision making is really important to be studied, especially for auditors. Auditors are professional groups that are required to act professionally in any psychological conditions. This research attempts to investigate whether the auditors with different moods (positive, negative or neutral) will construct ethical judgments with different ethical levels. It was conducted by distributing questionnaires to the auditors who work at public accountant offices (KAP) in Surabaya. The questionnaires are related to two cases associated with ethical dilemmas. The first case is related to the decline of inventory values, while the second case is concerned with the reporting of the findings of the 25 audit posts. The questionnaires are sent through two stages: by email addresses of KAP in Surabaya and by sending files directly to the KAP. The total respondents are 65 auditors. The results show that 1) positive mood auditors make ethical judgments with the different ethical level compare to negative mood auditors 2) neutral mood auditors make ethical judgments with the different ethical level compare to negative mood auditors 3) positive mood auditors make ethical judgments with the similar ethical level with neutral mood auditors.*

**Key words:** Positive Mood, Negative Mood, Neutral Mood, Ethical Judgments.

## PENGARUH SUASANA HATI POSITIF, NEGATIF, NETRAL TERHADAP KEPUTUSAN ETIS AUDITOR

### ABSTRAK

*Suasana hati (mood) sebagai faktor dalam pengambilan keputusan benar-benar penting untuk dikaji, khususnya bagi auditor. Auditor adalah kelompok profesional yang diperlukan untuk bertindak secara profesional dalam segala kondisi psikologis. Penelitian ini mencoba meneliti apakah auditor dengan suasana hati yang berbeda (positif, negatif atau netral) akan membangun pertimbangan etis dengan tingkat etika yang berbeda. Pengumpulan data dilakukan dengan menyebarkan kuesioner kepada auditor yang bekerja di kantor akuntan publik (KAP) di Surabaya. Kuesioner dikaitkan dengan dua kasus dilema etika. Kasus pertama berkaitan dengan penurunan nilai persediaan, sedangkan kasus kedua berkaitan dengan pelaporan temuan tulisan 25 pasca audit. Kuesioner dikirim melalui dua tahap: dengan alamat email dari KAP di Surabaya dan dengan mengirimkan file langsung ke KAP. Total responden adalah 65 auditor. Hasil penelitian menunjukkan bahwa 1) auditor dengan mood positif membuat penilaian etis dengan tingkat etika yang berbeda dibandingkan dengan auditor suasana hati yang negatif, 2) auditor suasana netral membuat penilaian etis dengan tingkat etika yang berbeda dibandingkan dengan auditor suasana hati yang negatif, 3) auditor mood positif membuat penilaian etis dengan tingkat etika sama dengan auditor suasana netral.*

**Kata Kunci:** Suasana Hati Positif, Suasana Hati Negatif, Suasana Hati Netral, Keputusan Etis.

## INTRODUCTION

The high competition nowadays tends to be followed by increasing financial statement users with different clients as the effect of changes in the auditors' work environment. This inevitably brings different psychological conditions. Consequently, this psychological condition can affect the emotions and, finally, also affect the auditor's ability to think (cognitive ability). Suharnan (2005) argued that a person's emotional state such as stress, depression, anxiety and mood can affect cognitive processes. The influence of emotion can occur in any part of your overall cognitive activity, from the information recording, information transformation, storing information in a memory, extracting information from a memory to respond to a task and the process of thinking to solve a problem (Suharnan 2005).

In this case, the accountants' ethics can be important for research because the accountant profession has a unique relationship with the client compared to the other professions. Besides that, study on accounting ethics needs to be conducted when there are new variables associated. The study is done with the following reasons:

First, this study uses a variable that is still rarely used, especially in Indonesia, namely mood. It would be very dangerous for the profession when the auditor with different moods produce different judgments and decisions, especially when it relates to ethical issues. Second, it retests the results of a study on ethical accountant consistency using mood as the independent variable.

It is stated by Cianci & Bierstaker (2009) that an auditor with positive mood will assess inventories lower than auditors with a negative mood. That result contrasts with the result of Chung et al. (2008), stating that a more conservative (lower) inventory assessment will be provided by the auditor with negative mood. Curtis (2006) said that negative mood will reduce auditors' intention to report colleagues who commit unethical acts, but research Weisbrod (2009) found that there is no association between

positive mood and the decision process and negative moods are not always affect the behavior ethical one. Third, this study also follows up some studies on the effect of mood on the auditor that has been done previously, in the developed countries. This is also expected to describe the conditions in developing countries, especially in Indonesia. This especially focuses on mood and auditor's ethical decision. It is raise here whether there is any difference in ethical level on auditors' ethical decision and their positive, negative or neutral mood?

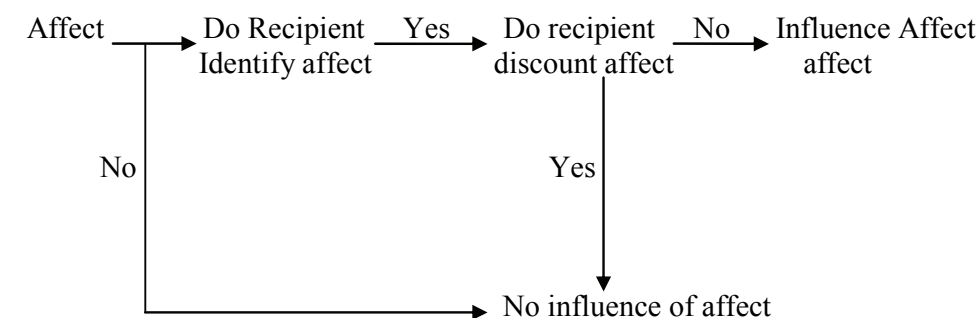
This study will provide benefits as the following: 1) Theoretically, it can increase the reference of mood study and ethical decision-making so that it can be used as an additional reference in conducting further study. 2) Practically, it provides information whether there is any influence of positive, negative or neutral mood towards auditor's ethical decisions. Thus, it can be used by the auditors and public accounting firm.

## THEORETICAL FRAMEWORK AND HYPOTHESIS

The affect term refers to a set of reactions which is broadly divided into two, namely emotions and mood. Emotions are temporary and directly on the source of passion feelings. Unlike emotions, moods have a longer duration (Pelled & Xin in Chung et al. 2008), it does not focus on the source of arousal and may be moved from one setting (event) to another setting (event). Though, Frijda in Cianci & Bierstaker (2009) found that mood and emotions have no sharp distinction that concepts like affection (affective), mood, and emotions are often used interchangeably.

According to *affect as information theory* (see Figure 1), when a person identifies *affect* and he does not eliminate its influence thus *affect* will influence the decisions. However, if a person does not identify any *affect* or identify an *affect*, it will not influence the decisions made. Albarracin & Kumkale (2003) stated that *affect* influence would occur because individuals lose the

**Figure 1**  
**Stages in the Use of Affect as Information**



Sources: Albarracin & Kumkale 2003.

ability and motivation to think and to process the complex information or because the failure to detect that *affect* that is not related to the decision. This opinion is also in accordance with Schwarz in Bhattacharjee and Moreno (2002) that said that a decision making is influenced by cognition and emotion, despite that affective reaction will not influence the decision, when the decision makers see this as irrelevant information.

When making evaluative judgment, someone will ask "how do I feel about this?" In this case, the positive Affect signals that the object is worth and leads to a positive evaluation, while negative Affect signals that the object is useless and leads to negative evaluation (Clore 2007). It means that different *Affect* will give different signals to the same object.

According to Watson et al. (1988) there are indicators that can indicate whether a person in a positive or negative mood. Indicators of positive mood is feeling of attracted, eager, strong, enthusiastic, proud, alert, inspired, have the will/determination, attentive and active. Negative mood has the indicators of depressed, upset, guilty, scared, hostile, angry, low self-esteem, nervous, tension and worry. While the average value of the respondents in the study Chung et al. (2008) it is known that neutral mood is a condition that between the positive and negative .

Ethical level of an auditor's ethical decision can be assessed, at this study the ethical level is assessed by looking at the auditor's

willingness to provide information on the value of inventory and real property to the public. Public Accounting Profession Code 110.2C states that auditors should not be related to reports that eliminate or hide misleading information (Institut Akuntan Publik Indonesia, 2008). The public can see the condition of the obsolete inventory and errors recording in 25 property posts if an auditor recommends and reports it.

### Hypothesis Formulation

Based on the previous studies' results, the formulation of the problem, and theoretical framework, it can be made the following hypothesis:

H1: Auditors with a positive mood will make ethical decisions at a different level of ethical compared to auditors with a negative mood.

H2: Auditors with neutral mood will make ethical decisions at different levels of ethical compared to auditors with a negative mood.

H3: Auditors with a positive mood will make ethical decisions at different levels of ethical compared auditors with a neutral mood.

### RESEARCH METHOD

This study uses primary data with the population of auditors who work in public accounting firms registered in the Public Accounting Directory by IAI in 2008, collected by simple random sampling with the following criteria: 1) auditor who works in the Public Accountants Firm in Surabaya 2) they

**Table 1**  
**The Grouping of Respondents' Mood**

<b>Final Result</b>	<b>Positive Mood Indicator's Average</b>	<b>Negative Mood Indicator's Average</b>
Positive Mood	2.33 - < 3.67 3.67 - 5.0	1 - < 2.33
Neutral Mood	3.67 - 5.0 1 - < 2.33	2.33 - < 3.67 1 - < 2.33
Positive Mood	2.33 - < 3.67 3.67 - 5.0 1 - < 2.33	2.33 - < 3.67 3.67 - 5.0 2.33 - < 3.67 3.67 - < 5.0 3.67 - < 5.0

Source: Data processed.

have ever attained professional ethics education 3) auditor who works on the public accounting firm which registered in the Public Accounting Firm Directory IAI in 2008. Research questionnaires are sent through two stages: with email and sent directly. The samples were obtained successfully in this study are 65 auditors.

The variables are: mood ( $X$ ) and ethical decision ( $Y$ ). Mood shows psychological state and it is a set of reactions that does not focus on the feeling source. Mood is divided into 3 they are positive, negative and neutral. On the contrary, ethical decision is a decision that both legally and morally could be accepted by the public. Proxies that are used to measure ethical decisions in this research is the willingness of auditors to provide information about the real inventory value (case 1) and property values (case 2) to the public.

The first stage is that the respondents read the Velten statements, which are a statement boosting the mood according to the respondents' choice. Then, they determine the mood is held, at this stage the respondent fill *PANAS* Scale, a scale used to assess the responses to the 20 types of feelings (10 feelings indicate positive mood and 10 feelings indicate negative mood) with a score of 1-5 (Watson et al. 1988). The next step is to divide each indicator (negative-positive mood) in three classes, they are: (i) is not feel the indicator (positive or negative), (ii) feels a little indicators (positive or negative), and

(iii) greatly feels the indicators (positive or negative) by finding the appropriate interval grade based on formula Sturges (Meilany Nonsi Tentua 2010). Class interval shows the lowest difference between classes.

$$IK = \text{Range} / K = (5 - 1) / 3 = 1, 33$$

Based on Table 1, the respondents were classified as the following.

- *Positive Mood*: positive mood indicator average value is in a larger class than the - negative mood indicators average value.
- *Negative Mood*: positive mood indicator average value is in a smaller class than the negative mood *indicators average value*
- *Neutral Mood*: positive mood indicators average value is in the same class with the negative mood indicators average value.

The final stage of this study is to examine the different ethical levels of auditors' ethical decision with different moods. At this stage, respondents were asked to read two audit cases and answered the questions relating to ethical decisions. The respondents' decision were analyzed with two different test of independent average (independent samples t test / test t), in line with Sekaran (2007) that the t test is performed to see if there is a significant difference in the average for the two groups in the study variables.

## **DATA ANALYSIS AND DISCUSSION**

### **Respondents' Characteristics**

A Description of the characteristics of the

**Table 2**  
**Respondents' Characteristics and Auditor's Number Based on their Mood**

<b>Character</b>	<b>Total</b>	<b>Percentage (%)</b>
Working Period (year)		
Up to 1 year	16	24.615
> 1 to 2 years	11	16.923
> 2 to 3 years	16	24.615
>3 to 4 years	10	15.385
> 4 to 5 years	2	3.077
> 5	10	15.385
Position in Public Accounting Firm		
Up to 1 year	16	24.615
> 1 to 2 years	11	16.923
> 2 to 3 years	16	24.615
>3 to 4 years	10	15.385
> 4 to 5 years	2	3.077
> 5	10	15.385
Kind of their Public Accountant Firm		
Non Big 4	61	93.846
Big 4	4	6.154
Education Level		
S1	51	78.461
S2	11	16.924
S3	3	4.615
Advanced Professional Education		
Seminar	23	35.385
Course/Training	23	35.385
Others	4	6.153
Never Join in	15	23.077
Certification		
Ak	29	44.615
CPA/BAP	3	4.616
Non Certification	33	50.769
Auditor Based on Mood		
Positive Mood	35	53.846
Negative Mood	20	30.769
Neutral Mood	10	15.385
Number	65	100.00

respondents is presented in Table 2. Every auditor's mood is classified based on each auditor's responses with average value toward 10 positive feelings and 10 negative feelings, while the grouping is as based on Table 1. In this study, respondents with a positive mood are 35 auditors; neutral mood by 20 auditors and negative mood were 10 auditors. Furthermore, auditors assess inventory devalue cases (case 1) and the findings of the post 25 additional properties (case 2).

### **Descriptive Statistics**

Table 3 shows the respondents' characteristics, mood, and high and low average ethical value. Auditors in a positive mood and working in Big 4 Firm have an average of the highest ethical values (10). The public accountant offices (KAP) have a better ability in conducting the audit, so that it produces a higher quality audits than small KAP. According to the Riyatno Lennox (2007), this was because a big KAP which has a better reputation and more money than

**Table 3**  
**Respondents Characteristics, Mood, Ethical Value Average, Lowest & Highest**

<b>Characteristics Kind</b>	<b>Positive Mood</b>	<b>Negative Mood</b>	<b>Neutral Mood</b>
Working Period	20 years (8.5) 30 years (4)	5 years (8) 7 years (3)	5 years (8) 4 years (4.67)
Position	Senior (8.19) Partner (5.75)	Manager (6.5) Senior (3.9)	Manager (7.25) Senior (6.5)
Public Accountant	<i>Big 4</i> (10)	<i>Big 4</i> (6)	<i>Non Big 4</i> (9)
Firm Kind	<i>Non Big 4</i> (7.3)	<i>Non Big 4</i> (4.5)	<i>Non Big 4 &amp; Big 4</i> (6)
Education Level	S1 (7.6) S2 (6.9)	S2 (5.67) S1 (4.64)	S2 (8) S3 (6.5)
Advanced Professional	Others (9)	Not Joining (6.5)	Not Joining (8.17)
Education	Course (7.23)	Seminar (4.25)	Seminar (5.94)
Certification	Ak (7.62) CPA (5.75)	Ak (5.14) Non certification (4.25)	Non certification (7.09) Ak (6.33)

**Table 4**  
**The Average Value of the Ethical Decisions Based on Auditor's Mood**

<b>Ethical Decision</b>	<b>Mood</b>	<b>Average</b>
Recommend inventories value decline (case 1)	Neutral	6.100
	Negative	4.900
	Positive	6.914
Report additional 25 post finding (case 2)	Neutral	7.400
	Negative	5.000
	Positive	8.000
Test with both cases	Neutral	6.750
	Negative	4.950
	Positive	7.457

Sources: Primary data were processed.

a small KAP.

Reputation here means a big KAP has more specific relationships with clients that will be lost if the resulting report was not accurate. Deep pocket in the sense of having greater resources that may be threatened by a third-party claim is greater if the reports made are not qualified. While the average lowest ethical value is in the auditor with working period for 7 years. Previous studies by Bhattacharjee and Moreno (2002) found that inexperienced auditors react more strongly to affective information than the experienced auditors.

Based on Table 4, it can be seen that positive mood has the highest average value either for case 1 (6.914), case 2 (8.000) and overall (7.457). This result is in line with research of Cianci & Bierstaker (2009), which also shows that participants with negative mood have the

average lowest value (make the most unethical decision) than neutral and positive mood. Both cases given are occurred in a go public company, by choosing to recommend a value decreases of inventories and report the findings of 25 additional posts means the auditor in a positive mood and protect the public importance. This is also similar to Zhang et al. (2009), stating that a positive mood will support behaviors such as helping co-workers, protect the organization, formulate positive suggestions, join in self-development activities, and perform other good deeds.

With the average value of ethical decision by the three groups of auditors, the next step is to have a different test with one-way ANOVA to determine whether there is any difference in ethical decision based on three groups of auditors. The result can be seen in Table 5.

**Table 5**  
**Different Test of one-way nova Ethical Decision Based on Auditor's Mood**

<b>Ethical Decision</b>	<b>Calculated F</b>	<b>Significance</b>	<b>Description</b>
Recommend inventories value decline (cases 1)	3.789	0.028	There is a difference in ethic decision
Report additional 25 post finding (cases 2)	12.147	0.000	There is a difference in ethic decision
Test with both cases	10.364	0.000	There is a difference in ethic decision

Sources: Primary data were processed.

**Table 6**  
**LSD Test of Ethical Decision Based on Auditor's Mood**  
**(Compared between Two Auditors Mood Group)**

<b>Ethical Decision</b>	<b>Mood</b>	<b>Average Difference</b>	<b>Sig.</b>	<b>Description</b>
Recommend inventories value decline (case 1)	Positive-Negative	2.014	0.01	There is a difference
	Neutral-Negative	1.200	0.145	There is no difference
	Positive-Neutral	0.814	0.172	There is no difference
Report additional 25 post finding (case 2)	Positive-Negative	3.000	0.000	There is no difference
	Neutral-Negative	2.400	0.001	There is a difference
	Positive-Neutral	0.600	0.212	There is no difference
Test with both cases	Positive-Negative	2.507	0.000	There is a difference
	Neutral-Negative	1.800	0.004	There is a difference
	Positive-Neutral	0.707	0.107	There is no difference

Next is the Least Significant Difference (LSD) Test which is done to find out more differences in detail about ethical decisions based on an assessment between the two groups of auditors as in Table 6.

Table 6 shows the results of the auditor's LSD test with mood Positive - Negative in both cases 1, 2 with the significance of  $<0.05$ . It means the auditors with a positive mood make decisions with ethical different level from auditors with negative mood ( $H_1$  is not rejected). This may be due to the mood which is a psychological condition of the individual. Indicators of positive moods include feeling of excited, proud, and enthusiastic. The feeling is so contrary to the negative mood indicators, which include low self-esteem, fear, and depressed. If these thoughts are considered as information that relevant to ethical decision taken then it allows positive mood auditor will make ethical decisions at different levels of ethical auditors compared to a negative mood. This is in

line with the opinion of Clore et al. (2007) who states that the feeling - the different feeling can give different signals to the same object.

Least Significant Difference test results on auditor with Neutral - Negative mood in case 1 has the significance  $> 0.05$  ( $H_2$  is rejected), but in case 2 and joining the test has a significance  $<0.05$  ( $H_2$  is not rejected). A test result taken together is in accordance with Chung et al. (2008) stating that participants with neutral moods differ significantly from the negative mood. This difference might be because of the auditor with neutral mood can assess an object focused more than auditors whose their affective skills (thinking) is influenced by the negative feelings.

Least Significant Difference test results on auditor with Positive - Neutral mood always  $> 0.05$  both in Case 1, Case 2 and the test results for the both cases together. It shows that both groups of auditors' ethical decision is having the same ethical level ( $H_3$

is rejected). This result is in accordance with Chung et al. (2008) who stated that neutral mood participants did not differ significantly with positive mood participants when assessing stock/inventory. From Gasper & Clore research (2002) it is noted that positive and neutral moods have a global focus that is almost the same. This is due to the fact that a global perspective is relatively the same so it allows the auditor with positive and neutral moods to produce ethical decisions with the same ethical level too. A different view is presented by Gaudine & Thorne (2001) who stated that individuals with positive moods understand better the cases relating to ethical dilemmas than the people with neutral or negative mood.

The study indicates that auditors in a negative mood are more likely to give client pressures, although they know that their decisions will have public consequences such as decreased property values of Earning per share (EPS) on public companies. If an objective assessment of the auditor is wanted, negative moods can be a barrier because it will direct the auditors to make most unethical judgments than if they were in a positive mood or neutral. Any adverse effects of mood should be recognized; it is very dangerous if different moods produce different ethical decision as this will affect the assessment of the auditor's professionalism and KAP.

Ethical decisions made by auditors with different moods (mainly positive and negative mood) appeared to have a different ethical level. Beside, it shows the influence of mood on judgment making process by the auditor. Affect as Information Theory found affective reactions will not affect the judgment, when the decision makers see this as irrelevant information (Albarracin & Kumkale 2002; Bhattacharjee and Moreno 2002). Schwarz and Clore (1983) in research Mood, misattribution, and Judgments of well-being: informative and directive functions of affective states found that the influence of mood toward the judgment (decision) can be eliminated when participants realized that

the mood is only temporary.

For example, Keltner et al. in Bhattacharjee and Moreno (2002) found that when participants were able to describe the emotions and identify the specific causes of this feeling, the effect of affective on the decision will be decrease. Savitsky et al. in Bhattacharjee and Moreno (2002) found that when participants know that they should not have an over anxiety, the anxiety effect on decision could be reduced.

Affect influences the decision making process is also supported by the neurobiologist studies, who argue that emotion and cognition are two different things but both are interacting in mental (Bhattacharjee & Moreno 2002). Cognition interacts with emotion by giving individuals the ability to make a decision on what action should be done based on the situation at this time (LeDoux in Bhattacharjee and Moreno 2002). In other words, if the ability of cognition is used maximally, it can control the emotion cognition and emotion influence in the decision that can be minimized. But if emotions are not controlled properly then it will direct our thoughts, values and beliefs, so it can easily bias the decision. Therefore, knowing the emotional and manage emotions is very important in decision making.

## **CONCLUSION, IMPLICATION, SUGGESTION, AND LIMITATIONS**

The results of this study indicate: (a) the auditor with a positive mood will make ethical decisions at different levels than ethical than the auditors with negative mood (b) auditor with a neutral mood will make ethical decisions at ethical levels than auditors with negative mood (c) the auditor with a positive mood will make ethical decisions with the same level of ethical auditor with a neutral mood. This means that mood can affect the ethical decisions made by the auditor if the auditor cannot assume feelings that arise because of the different moods as information that is not relevant to the decision to be taken.

Furthermore, it is advisable that the pub-

lic accountant office (KAP) and auditors should minimize the influence of mood in any decisions made. Minimization of the mood can be done in 2 ways, such as by as the following.

1) Placing personnel in a mood according to the type of task, for example, an auditor with the positive mood is appropriate for the tasks related to ethical decision making, while negative mood auditor associated with tasks like preparation and analysis of financial ratios (Cianci & Bierstaker 2009). But this is not easy because it means before doing the duty, an auditor must undergo a psychological examination first to determine compliance mood with the types of tasks, problems will also be more complicated if the Firm has only a limited number of auditors.

2) They should also remind that auditors with mood conditions are not related to the decisions to be taken and they should also consider mood just as irrelevant information only. If it is necessary, KAP can invite psychologists to provide a sustainable direction on how to manage and minimize the effects of mood on decision making. By doing so, the existing personnel can be optimized so that they can demonstrate their professionalism.

Further studies on mood and auditor's ethical decisions should also be done for better result. This is due to some limitations such as: (1) the number of respondents is below the required amount, due to the low returned rate of respondents (2) it does not separate gender (3) there is an error in the selection of KAP (local, regional, national) by the respondents the KAP type is only divided into big 4 and non big 4. It can be such as KAP type can be determined in advance by the researchers based on the existing criteria.

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