

The Effect of Positive Mood and Auditor's Experience on Auditor's Ethical Decisions

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Abstract: This study aims to determine the effect of positive mood and auditor work experience on auditors' ethical decisions. In carrying out their duties, auditors must not only be able to evaluate the financial statements of their clients, but also must be able to provide judgments and decisions quickly and accurately without harming any party while maintaining their standards of ethical behavior as auditors. The research is located at the Public Accounting Firm in Bali, the sampling technique used is nonprobability sampling, namely purposive sampling. The number of samples was 45 respondents. Collecting data by distributing questionnaires. The analysis technique used is multiple linear regression analysis. Based on the results of the variable test, it shows that positive mood and auditor experience have a positive effect on auditors' ethical decisions. This shows that the better the mood and the longer the experience an auditor has, the better the decisions will be made.

Keywords: positive mood, experience of auditors, ethical decisions, auditors.

I. INTRODUCTION

Financial reports are an important and inseparable part of current economic activity. All companies try to present financial reports properly, in order to keep the company running. In order to ensure that financial reports can be used by all stakeholders, companies need to audit financial reports. A financial report audit is carried out to ensure that the financial statements are presented fairly, in accordance with applicable accounting principles, are not misleading and there is no fraud in the financial statements.

The audit process is carried out by an auditor from the Public Accounting Firm (KAP) as an independent party. In carrying out their duties, auditors must not only be able to evaluate the financial statements of their clients, but also must be able to provide judgments and decisions quickly and accurately without harming any party while maintaining their standards of ethical behaviour as auditors. This often brings a dilemma for auditors, but auditors are required to make decisions that are ethical for all parties. Auditors are often faced with ethical dilemmas in the decision making process. Ethical dilemma itself is a situation where a person must make decisions about proper behaviour (Arens, A, Elder, Randal J, Beasley, Mark S, and Jusuf, 2011).

Own ethical decisions according to (Jones, 1991; Trevino, 1986) is a decision that can be accepted by the wider community, both legally and morally. Ethical decision making involves moral awareness and moral cognitive abilities which are ultimately implemented through the decisions that are made (Wisesa, 2011). Being in an ethical dilemma situation requires the auditor to be able to make ethical judgments that will influence the decisions to be made. Ethical considerations illustrate the sensitivity of the auditor's ethics (Khoiriyah, 2013).

This study focuses on internal factors that may influence ethical decision making by auditors. This study will analyse the effect of positive mood and auditor experience on auditors' ethical decisions. This research is important because there is a fact that mood and experience can influence an auditor's decision making. Auditors with certain mood conditions will make different decisions, in this case a positive mood is used with the assumption that someone with a good mood can make better decisions. The work experience of an auditor, in this case the length of work of course, will have an important role in the process of making an auditor's decision because auditors have a lot of experience while carrying out their duties.

Mood or we more often call it a mood is a form of affect, to quote from Chung, Cohen, & Monroe (2008), Pelled & Xin stated that moods have a longer duration than emotions. This means that the mood does not focus only on the source of the feelings, but can move from one thing to another. Mood itself can be grouped into three, namely positive mood, neutral mood, and negative mood. Positive moods will build and foster creativity in a person, while negative moods are destructive and non-creative (Chung et al., 2008). In fact, during the audit process, the auditor will have experiences of actions that can bring out an emotion so that the auditor will also experience different moods while carrying out the auditing duties (Bhattacharjee & Moreno, 2013). An auditor who is able to manage his emotions will be able to know and handle his mood well and be able to read and deal with the feelings of others well (Kristiyanti, 2015). It can be said that mood has a role in the implementation of audit tasks performed by auditors.

An important auditor profession indirectly increases competition in the auditor's work environment, which in turn can affect the psychological condition of an auditor. This psychological condition can affect mood. There are internal and external factors that can influence mood. Internal factors that come from one's own personality such as fatigue, while external factors can be pressure from clients. Research on the influence of an auditor's mood has recently attracted attention and has been carried out by many researchers. Suharnan (2005) states that emotions such as stress, depression, mood, and anxiety can affect a person's (cognitive) thinking ability. Research by Cianci & Bierstaker (2009) states that an auditor with a positive mood will assess inventory lower than an auditor with a negative mood. Different results are shown by research Chung et al. (2008) which states that the auditor will provide a more conservative (lower) inventory valuation with a negative mood. A negative mood will reduce the auditor's intention to report colleagues for unethical behaviour (Curtis, 2006), but research Weisbrod (2009) found that there is no relationship between positive mood and decision-making processes and negative moods do not always influence ethical behaviour.

Audit demands high expertise and professionalism. This expertise is not only influenced by formal education but many other factors that influence, among others, experience (Sunarto, 2003:41). The auditor's experience itself is one of the many factors that can influence an auditor's ethical decisions. The auditor's experience has many factors. Experience time (length of work), number of clients, types of clients, situations faced, education, courses, and so on. Libby & Frederick (1990) states that experienced auditors have a better understanding of financial statements, meaning that experienced auditors are better able to provide logical explanations for errors in financial statements and can classify errors based on the audit objectives and the structure of the underlying accounting system. Quoting from Mayangsari & Sekar (2003), Tubbs and Garner (1992) state that the more experienced auditors are, the more sensitive they are to financial statement misstatements and the more they understand matters related to the errors found.

II. LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

Gaudine & Thorne (2001) develop a cognitive-affective model of ethical decision making to explain the relationship between mood and ethical behaviour. This model proposes that a positive mood will lead to more ethical decisions and increases the likelihood that individuals will be exposed to choices, interpret them with care, and produce viable alternative actions. It conforms to the values George & Jones (2001), attitude, and mood (VAM), which indicates that a positive mood will facilitate behaviour such as helping colleagues, protecting the organization, providing constructive advice, engaging in self-development activities, and spreading goodwill. Research result Rokhmania (2013) states that auditors with a positive mood will make different decisions from auditors who have a neutral and negative mood, this means that a positive mood can affect the auditor's decision. Compared with previous research, research results Wardani (2018) states that auditors with positive moods cannot always make more accurate decisions than negative moods, indicating that there is no effect of mood on auditor decision making.

Based on the description above, the following hypothesis can be stated:

H₁: The better the mood of an auditor, the better the ethical decision of the auditor.

Experience can be honed through various channels and containers. An auditor's experience can be seen from the time he has spent doing his job. The length of time an auditor has worked shows that he has audited many reports, which means that he has encountered many cases during his work. The wider a person's work experience, the more skilled someone is in doing the job and the more perfect the pattern of thinking and attitude in acting to achieve predetermined goals (Puspaningsih, 2004). Research result Sukriyah, Akram, & Inapty (2009) shows that work experience has a positive effect on the quality of examination results. Compared with these previous studies, research results Soeprapto (2016) states that

the experience of auditors as measured by length of work has no influence on auditor decision making in line with the research of Stefani (2014) and Mega (2016).

Based on the description above, the following hypothesis is formulated:

H₂: The longer work as an auditor, the better the auditor's ethical decision will be.

III. METHODS

The object of research is an attribute or nature or value of people, objects or activities that have certain variations that are determined by the researcher to be studied and then draw conclusions. (Sugiyono, 2017: 38). In this study, the object of research is the factors that can influence the ethical decision of the audit, in this study, namely the positive mood and the experience of the auditors.

The independent variables in this study are positive mood (X₁) and auditor experience (X₂). The dependent variable in this study is the ethical audit decision (Y).

Population is a generalization area consisting of objects or subjects that have certain characteristics that are determined by the researcher to study and draw conclusions (Sugiyono, 2017: 80). The population in this study were all auditors who worked in KAP Bali Region.

The sample is part of the number and characteristics of the population (Sugiyono, 2017: 81). The sample in this study used auditors who worked at KAP Bali as the sample, where there were 13 (thirteen) KAPs registered with IAPI in 2019.

The method used in determining the sample is non-probability sampling method, namely purposive sampling by using several criteria to determine the sample to be used. The sample selection criteria in this study are:

- 1) Auditor who works at the Public Accounting Firm (KAP) in Bali Province.
- 2) Auditor who has at least 1 (one) year working experience.
- 3) Auditor recommended by KAP to become respondents.

The type of data in this research is quantitative data. The quantitative data used in this study are the measurement results of the answers to the questionnaires distributed by the researcher. The qualitative data in this study are in the form of statement elements contained in the questionnaire.

This study uses secondary and primary data sources. Secondary data in this study is a list of KAPs in Bali which are listed in the IAPI Directory 2019 which were obtained through the official IAPI website. Primary data in this study were obtained from the answers of auditors who work at KAP Bali Region, namely answers to questionnaire statements submitted by researchers.

The data analysis technique used in this study is multiple linear regression analysis. Multiple linear regression analysis is used to determine or obtain a description of the effect of positive mood (X₁) and auditor experience (X₂) on auditors' ethical decisions (Y). This analysis was performed with the help of the Statistical Product and Service Solution (SPSS) program with a significance level of 5% ($\alpha = 0.05$). The multiple linear regression model used in this study is shown by the following equation:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + e \dots \dots \dots (1)$$

Information:

- Y = Auditor's ethical decision
- α = Constant
- β_1 = Positive mood regression coefficient
- β_2 = Auditor experience regression coefficient
- X₁ = Positive mood
- X₂ = Auditor's experience
- e = Error level or disturbance level

IV. RESULT AND DISCUSSION

Based on sample selection from 86 populations, the auditors who received the questionnaire were 61 people, but only 51 returned questionnaires which were then reselected so that a total sample of 45 respondents was obtained.

Table 1: Descriptive Statistics Results

Variable	N	Min	Max	Mean	Std. Dev
Positive mood (X_1)	45	48	60	53,56	3,422
Auditor's experience (X_2)	45	25	30	27,69	1,276
Auditor's ethical decision(Y)	45	26	30	27,76	1,317

Source: Data diolah, 2020

The classical assumption test is used to provide certainty that the regression equation obtained has accuracy in estimation, is unbiased and consistent (Gunawan, 2018: 118). The classic assumption test includes normality test, multicollinearity test, and heteroscedasticity test.

The normality test aims to test whether in the regression model, confounding or residual variables have a normal distribution (Ghozali, 2018: 161). The data normality test was carried out by the *Kolmogorov-Smirnov* test. The residual is said to be normally distributed if the *Asymp.Sig (2-tailed)* is greater than 0.05

Table 2: Normality Test Results

Information	Unstandardized Residual
N	45
<i>Kolmogorov Smirnov Z</i>	0,124
<i>Asymp.Sig (2-tailed)</i>	0,082

Source: Research data, 2020

The results of the analysis in Table 2 show a significance value of 0.082 with a Kolmogrov Smirnov value of 0.124. The significance value of the *Kolmogorov-Smirnov* test shows a number more than 0.05, it can be concluded that the regression equation model in this study is normally distributed.

Multicollinearity test aims to test whether the regression model found a correlation between the independent variables (Ghozali, 2018: 107). The cut off value that is commonly used to indicate the presence of multicollinearity is a tolerance value of ≤ 0.10 or equal to the VIF value of ≥ 10

Table 3: Multicollinearity Test Results

Variable	Tolerance	VIF
Positive mood (X_1)	0,921	1,058
Auditor's experience (X_2)	0,921	1,058

Source: Research data, 2020

Table 3 shows that the tolerance value for all independent variables is greater than 0.10 and the VIF value for all independent variables is less than 10, so based on these results it can be concluded that this regression equation model is free from multicollinearity.

The heteroscedasticity test aims to test whether in the regression model there is an inequality of variance from one residual observation to another. If the significance level of each independent variable is greater than 0.05, it can be concluded that there is no heteroscedasticity.

Table 4: Heteroscedasticity Test Results

Variable	Sig.	Information
Positive mood (X_1)	0,081	Bebas Heteroskedastisitas
Auditor's experience (X_2)	0,362	Bebas Heteroskedastisitas

Source: Research data, 2020

Table 4 shows that the significance value of the positive mood variable is 0.081 and the auditor experience variable is 0.362. The significance value of the two variables is greater than 0.05, which means that there is no influence between the independent variables on absolute residuals. It can be concluded that there are no symptoms of heteroscedasticity in the model created.

Table 5: Multiple Linear Regression Test Results

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	8,074	3,767		2,143	0,038
	Positive mood (X ₁)	0,123	0,048	0,321	2,568	0,014
	Auditor's experience (X ₂)	0,474	0,129	0,459	3,673	0,001

Source: Research data, 2020

Based on the results of multiple linear regression analysis as presented in Table 5, a regression equation can be made as follows:

$$Y = 8,074 + 0,123X_1 + 0,474X_2 + e \dots\dots\dots(2)$$

The positive value constant is 8.074, it means that if there is no influence from other variables or independent variables, the constant value of the auditor's ethical decision (Y) is 8.074. The coefficient value of the positive mood variable (X₁) is positive at 0.123, meaning that if the positive mood value (X₁) increases by one unit, assuming that the other variables are constant, the auditor's ethical decision (Y) will increase by 0.123. The coefficient value of the auditor's experience variable (X₂) has a positive value of 0.474, meaning that if the value of the auditor's experience (X₂) increases by one unit, assuming that the other variables are constant, the auditor's ethical decision (Y) will increase by 0.474.

Table 6: Test Results of Determination Coefficient (R²)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0,629	0,396	0,367	1,048

Source: Research data, 2020

Table 6 can be seen that the adjusted R² value is 0.367. This shows that 36.7 percent of the variance in the tendency of auditors' ethical decisions is influenced by the positive mood and experience of the auditors, while the other 63.3 percent is explained by other factors not present in this study.

Table 7: Model Feasibility Test Results (F test)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	30,217	2	15,109	3,767	0,000
	Residual	46,094	42	1,097		
	Total	76,311	44			

Source: Research data, 2020

Table 7 shows the F_{count} value which is greater than the F_{table} value of 3.22, which is 13.767 with a significant F or p-value of 0.000 which is smaller than the value of α = 0.05. These results indicate that the model used in this study is feasible and can be used as an analytical tool to test the effect of independent variables on the dependent variable.

Hypothesis testing is conducted to determine the effect of each independent variable partially on the dependent variable. Testing is done by comparing the tcount of each variable with the t table. The value of tcount for each variable is positive mood (2.568) and auditor experience (3.673) is greater than t table (2.018). Table 4 shows that the level of significance for the positive mood variable (0.014) and auditor experience (0.001) is smaller than α = 0.05. This shows that each independent variable has a positive effect on the dependent variable and all hypotheses are accepted.

The first hypothesis (H₁) states that the better the mood of an auditor, the greater the auditor will make ethical decisions. The test results show that the regression coefficient value for the positive mood variable is 0.123. This shows that the

positive mood variable has a positive effect on auditors' ethical decisions, so the hypothesis (H₁) is accepted. This study shows that mood or mood can influence an auditor's decision making while carrying out his duties. An auditor who is in a positive mood tends to think calmly in making ethical decisions related to his responsibility, integrity, objectivity and independence as an auditor. The results of this study support research from Rokhmania (2013) which states that mood can influence an auditor in making ethical audit decisions.

The second hypothesis (H₂) states that the longer an auditor works, the better the ethical decisions will be made. The test results show that the regression coefficient value for the auditor experience variable is 0.474. This shows that the variable auditor experience has a positive effect on auditors' ethical decisions, so the hypothesis (H₂) is accepted. This study shows that the experience of auditors, which is related to their tenure as an auditor, can influence the ethical decisions of auditors. Experience can help an auditor in dealing with a variety of different conditions, where the auditor is required to continue to provide decisions that are considered ethical by all parties. The results of this study support research from Mudassir (2016) which states that the time experience gained from the auditor's tenure can affect the ethical decisions of the auditor because the auditor will develop as his tenure increases.

The results of this study are expected to provide additional information regarding the effect of positive mood and auditor experience on auditors' ethical decisions. The results of this study have empirical evidence for researchers that explains the relationship between positive mood and auditor experience with auditors' ethical decisions. This is also supported by ethical theory in which an auditor who has a positive mood and experience will maximize the benefits of the decisions that have been made for the benefit of many people, in accordance with the principles of professional ethics of public accountants.

The results of this study can become a consideration for the Public Accounting Firm (KAP) in assigning tasks to auditors. Distribution of tasks based on the complexity according to the mood and experience of each auditor. Distribution based on mood will be a little difficult to do because it means that the auditors have to undergo a series of tests to determine the mood of the auditors at that time. This can be overcome by providing information and direction to auditors on how to maintain and reduce the influence of mood in decision making.

V. CONCLUSION

Based on the results of the analysis and discussion of the research results, it can be concluded that positive mood and auditor experience have a positive influence on the ethical decisions of auditors. The results of this study can be interpreted that a positive mood has a positive effect on ethical decisions of auditors at the Public Accounting Firm in Bali Province, meaning that the better the mood of an auditor, the better the ethical decisions that can be taken, and the experience of auditors has a positive effect on ethical decisions of auditors in the accounting firm Public in Bali Province, meaning that the more experienced an auditor is, the better the ethical decisions that can be made. Public accounting firms are advised to assign audit tasks to auditors in accordance with the mood and experience of each auditor. The division of tasks based on mood at that time might be difficult to do, therefore it is suggested that KAP managers can always remind the auditors to keep their mood stable and remind that mood cannot always be used as a basis for decision making.

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