Pengaruh Suasana Hati Positif, Negatif, Netral Terhadap Keputusan Etis Auditor

Abstrak:

The purpose of this study is to determine whether the auditors with different moods (positive, negative or neutral) will construct ethical judgments with different ethical levels. This is important since auditors are professional groups that are required to act professionally in any psychological conditions. The study is conducted by sending questionnaires to the auditors who work at KAP in Surabaya. The questionnaires given are related to two cases associated with ethical dilemma. The first case is related to the decline of inventories values, while the second case is concerned with the reporting of the findings of the 25 audit posts. Here, the questionnaires are sent through two stages: by sending to all email addresses of KAP in Surabaya and by sending files directly to the KAP. The total respondents obtained are 65 auditors. The results show that: 1) positive mood auditors make ethical judgments with the different ethical level compare with negative mood auditors 2) neutral mood auditors make ethical judgments with the different ethical level compare with negative mood auditors 3) positive mood auditors make ethical judgments with the similar ethical level with neutral mood auditors.

Keyword:

positive mood, negative mood, neutral mood, ethical judgments

Daftar Pustaka:

Becker, D., S. Haugen and L. Mattson Continuing Ethics Education is Critical To Improving Professional Conduct of Auditors Volume 8, Number 1 2005 Journal of Legal, Ethical and Regulatory Issues