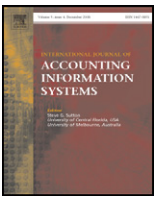
International Journal of Accounting Information Systems 12 (2011) 90–98

Contents lists available at ScienceDirect

International Journal of Accounting Information Systems



# Capturing affect via the experience sampling method: Prospects for accounting information systems researchers

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ARTICLE INFO

*Article history:*
Received 10 August 2010
Received in revised form 20 December 2010
Accepted 21 December 2010

*Keywords:*
Experience sampling method
Affect
Moods
Emotions
Feelings
Field research

ABSTRACT

A growing body of literature spanning the social, psychological, and neurological sciences is studying the influence of *affect* (emotions, feelings and moods) within a variety of decision-making contexts. Accounting Information Systems (AIS) researchers interested in capturing affect within such contexts ought to consider methods that are designed to capture affect close to its realization. One such approach is the experience sampling method (ESM), developed as a way to collect individuals' subjective perceptions of their cognitions, motivations and affect as they become manifest. In short, ESM involves capturing brief responses from individuals throughout the day over the course of weeks or even months. By doing so, researchers can strengthen internal validity weaknesses associated with surveys and interviews, and increase ecological validity beyond laboratory experiments. ESM data is rich with possibilities for within- and between-participant comparisons. However, conducting an ESM study is much more intense and time-consuming than a one-time survey. In this paper, we discuss the concept of ESM, explain how and it can be used for studying affect, explore various theoretical considerations, and mention some key implementation issues. Our objective is to highlight the ESM and offer directions for AIS researchers interested in evaluating the suitability of the ESM method for their research programs.

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## 1. Introduction

Prompted by a growing body of evidence from psychology and neuroscience (Damasio, 1994; Russell, 2003; Lerner and Keltner, 2000; Clore and Huntsinger, 2007; Sanfey et al., 2003), the role of emotions, feelings and moods (herein collectively referred to as *affect*) in understanding and predicting human

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doi:10.1016/j.accinf.2010.12.002

behavior appears to be quite powerful. Interest in this burgeoning area of inquiry is also spilling over into information systems (IS) and accounting research. IS scholars are recognizing the need to better understand technology acceptance, adaptation and continuance models through the incorporation of affect related variables (Zhang, 2009; Ortiz de Guinea and Markus, 2009; Kim et al., 2007; Sun and Zhang, 2006). In accounting, research has begun to focus on the influence of affect within relevant decision-making contexts (Bhattacharjee and Moreno, 2002; Moreno et al., 2002; Chung et al., 2008). This expanding stream of research should be on the radar scope of accounting information systems (AIS) researchers who sit at the intersection of both disciplines, as gaining deeper insight into how and why affect influences the behavior of system developers, users and evaluators can lead to richer development of AIS theory.

The major problem with conducting research in this area is the difficulty in capturing affect coincident with related behavior. This is particularly thorny because affect is ephemeral and, for the most part, unobservable outside the mind of the beholder. Aside from neuroimaging, one of the most reliable methods of measuring affect is known as the experience sampling method (ESM) (Csikszentmihalyi and Larson, 1987; Csikszentmihalyi et al., 1977). However, the benefits of ESM must be tempered with potential challenges involved with implementing the method. This research note describes the ESM as a potentially effective way of capturing affect data for AIS researchers.

The remainder of this paper is organized as follows: First, we provide an overview of the ESM procedure and explain why it can be beneficial for studying affect; next, we direct our attention to some theoretical considerations associated with using ESM; subsequently, we examine data collection challenges; finally, we mention some potential research topics in AIS for which ESM might be helpful.

## 2. What is the ESM procedure?

ESM involves individuals recording their perceptions *in situ* (or shortly thereafter) of their activities, internal states, traits, or context. Originally, ESM was developed by psychologists to capture daily-random or fixed-interval samples with the purpose of generalizing to everyday behavior (Csikszentmihalyi et al., 1977). It is also becoming more common to employ the method for capturing information under a narrower set of times and based on the occurrence of a pre-defined event or event type (Reis and Gable, 2000; Scollon et al., 2003; Hektner et al., 2007). The key for determining which type of ESM to use is to match the type of experience collected through ESM with the level of external validity desired.

ESM data is collected typically over the course of 1 to 2 weeks (Reis and Gable, 2000). Although the duration may be extended if the daily intensity is lower. Intensity of capturing data is determined by the duration of the response time and the number of daily prompts. Traditionally, participants record responses to questions on paper forms or booklets. Even in this relatively intrusive and tedious method, "social and personality psychologists have gained considerable insight into the ebb and flow of daily emotional experiences" (Conner and Bliss-Moreau, 2006, p. 111). Advances in hand held devices and software has improved researchers ability to less intrusively capture data and increased the level of participation (Barrett and Barrett, 2001). Electronic means of data capture also eliminates the problem of back-filling data when participants wait to complete paper-based assessments later (Trull and Ebner-Priemer, 2009). Hunton (2005) captured data by prompting participants while they were working on personal computers. We anticipate that as people are more accustomed to carrying smart phones and being near a computer, other online assessment methods outside of carrying an extra device (e.g., a personal-digital assistant only for ESM data collection, Barrett and Barrett, 2001) are plausible and more convenient (e.g., mobile phone applications). Two recent studies illustrate the effective use of SMS (short message service) text messages in research on alcohol use (Kuntsche and Robert, 2009) and in a study of entrepreneurs (Foo et al., 2009).

## 3. Why use ESM to capture affect?

The psychological term *affect* generally refers to emotions, feelings, and moods. Affect has been described as an instinctual pre-cognitive response (Zajonc, 1980), a thoughtful post-cognitive response (Lazarus, 1982), and both pre- and post-cognitive responses (Lerner and Keltner, 2000) to stimuli. Regardless of the temporal precedence and placement of affect in the subconscious and conscious mind, most researchers would argue that affect indeed exerts a powerful influence on behavior. Yet, a major problem that haunts affect researchers

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