

ABSTRAK

Adelia, A.A. Made Citra (2021), Pengaruh Kesesuaian Kompensasi, Gaya Kepemimpinan Situasional, Moralitas Individu, *Whistleblowing*, dan Budaya Tri Hita Karana Sebagai Variabel Moderasi pada Kecenderungan *Fraud* di Era Pandemi Covid-19 (Studi pada RSIA Harapan Bunda). Tesis, Akuntansi, Program Pascasarjana, Universitas Pendidikan Ganesha.

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Kata-kata kunci: kesesuaian kompensasi, gaya kepemimpinan situasional, moralitas individu, whistleblowing, budaya tri hita karana, kecenderungan fraud.

Penelitian ini bertujuan untuk menguji dan menganalisis pengaruh kesesuaian kompensasi terhadap kecenderungan fraud di era pandemi covid-19, menguji dan menganalisis pengaruh gaya kepemimpinan situasional terhadap kecenderungan fraud di era pandemi covid-19, menguji dan menganalisis moralitas individu terhadap kecenderungan fraud di era pandemi covid-19, menguji dan menganalisis whistleblowing terhadap kecenderungan fraud di era pandemi covid-19, serta menguji dan menganalisis kesesuaian kompensasi, gaya kepemimpinan situasional, moralitas individu, whistleblowing yang dimoderasi oleh budaya tri hita karana terhadap kecenderungan fraud di era pandemi covid-19. Populasi dalam penelitian ini adalah karyawan di RSIA Harapan Bunda yang berjumlah 49 orang. Sampel pada penelitian ini menggunakan sampel jenuh, yang artinya seluruh populasi dijadikan sampel. Data dalam penelitian ini dikumpulkan dengan menggunakan kuesione dan wawancara. Metode analisis yang digunakan adalah MRA menggunakan program SPSS 22. Penelitian ini menggunakan teori fraud pentagon dan teori atribusi. Hasil penelitian menunjukkan bahwa kesesuaian kompensasi berpengaruh negatif signifikan terhadap kecenderungan fraud, gaya kepemimpinan situasional berpengaruh negatif signifikan terhadap kecenderungan fraud, moralitas individu berpengaruh negatif signifikan terhadap kecenderungan fraud, whistleblowing berpengaruh negatif signifikan terhadap kecenderungan fraud, dan budaya tri hita karana mampu memoderasi pengaruh kesesuaian kompensasi, gaya kepemimpinan situasional, moralitas individu, dan whistleblowing terhadap kecenderungan fraud.

ABSTRACT

Keywords: compensation suitability, situational leadership style, individual morality, whistleblowing, tri hita karana culture, tendency to fraud.

This study aims to examine and analyze the effect of compensation suitability on fraud tendencies in the covid-19 pandemic era, examine and analyze the influence of situational leadership style on fraud tendencies in the covid-19 pandemic era, examine and analyze individual morality towards fraud tendencies in the covid-19 pandemic era. 19, testing and analyzing whistleblowing on trends in fraud in the era of the covid-19 pandemic, as well as testing and analyzing the suitability of compensation, situational leadership styles, individual morality, whistleblowing moderated by the tri hita karana culture against trends in fraud in the era of the covid-19 pandemic. The population in this study were employees at RSIA Harapan Bunda, amounting to 49 people. The sample in this study used a saturated sample, which means that the entire population was sampled. The data in this study were collected using questionnaires and interviewers. The analytical method used is MRA using the SPSS 22 program. This study uses the theory of fraud pentagon and theory of Attribution. The results showed that compensation suitability had a significant negative effect on fraud tendencies, situational leadership style had a significant negative effect on fraud tendencies, individual morality had a significant negative effect on fraud tendencies, whistleblowing had a significant negative effect on fraud tendencies, and the tri hita karana culture was able to moderate the effect of compensation suitability. , situational leadership style, individual morality, and whistleblowing against fraud tendencies.

