

ABSTRAK

Yumia, Komang Sania Widiyasa (2023), Pengaruh Moralitas Individu, Integritas, *Catur Purusa Artha*, *Ineffective Monitoring* terhadap Kecenderungan Kecurangan pada LPD se-Kabupaten Tabanan. Tesis, Magister Akuntansi, Pascasarjana, Universitas Pendidikan Ganesha.

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Kata-kata kunci: moralitas individu, integritas, *catur purusa artha*, *ineffective monitoring*.

Penelitian ini bertujuan untuk membuktikan secara empiris: (1) pengaruh moralitas individu terhadap kecenderungan kecurangan pada LPD Se-Kabupaten Tabanan, (2) pengaruh integritas terhadap kecenderungan kecurangan pada LPD Se-Kabupaten Tabanan, (3) pengaruh Catur purusa artha terhadap kecenderungan kecurangan pada LPD Se-Kabupaten Tabanan, (4) pengaruh Ineffective monitoring terhadap kecenderungan kecurangan pada LPD Se-Kabupaten Tabanan. Populasi pada penelitian ini yaitu LPD di Kabupaten Tabanan sejumlah 308 LPD dengan jumlah 1.232 orang. Sampel dipilih menggunakan teknik purposive sampling sehingga diperoleh sampel 204 orang/sampel. Analisis data menggunakan Structural Equation Modelling (SEM) dengan menggunakan program komputer Analysis of Moment Structure (AMOS). Hasil penelitian menunjukkan bahwa Moralitas individu berpengaruh signifikan terhadap kecenderungan kecurangan pada LPD Se-Kabupaten Tabanan, Integritas berpengaruh signifikan terhadap kecenderungan kecurangan pada LPD Se-Kabupaten Tabanan, Catur Purusa Artha berpengaruh signifikan terhadap kecenderungan kecurangan pada LPD Se-Kabupaten Tabanan, Ineffective monitoring berpengaruh signifikan terhadap kecenderungan kecurangan pada LPD Se-Kabupaten Tabanan.

ABSTRACT

Yumia, Komang Sania Wideasari (2023), The Influence of Individual Morality, Integrity, Catur Purusa Artha, Ineffective Monitoring of Cheating Tendencies in LPD throughout Tabanan Regency. Thesis, Master of Accounting, Postgraduate, Ganesha University of Education.

This thesis has been approved and examined by Supervisor I: Dr. I Putu Gede Diatmika, S.E., Ak., M.Si and Supervisor II: Dr. Edy Sujana, S.E., M.Si., Ak.

Key words: individual morality, integrity, chess purusa artha, ineffective monitoring.

This study aims to empirically prove: (1) the influence of individual morality on the tendency of cheating in LPD in Tabanan Regency, (2) the influence of integrity on the tendency of cheating in LPD in Tabanan Regency, (3) the influence of Catur purusa artha on the tendency of cheating in LPD in Tabanan Regency, (4) the influence of Ineffective monitoring on the tendency of fraud in LPD in Tabanan Regency. The population in this study, namely LPD in Tabanan Regency, amounted to 308 LPD with a total of 1,232 people. The sample was selected using purposive sampling technique so that a sample of 204 people / sample was obtained. Data analysis using Structural Equation Modeling (SEM) using the Analysis of Moment Structure (AMOS) computer program. The results of the study showed that individual morality has a significant effect on the tendency of cheating in LPD in Tabanan Regency, Integrity has a significant effect on the tendency of cheating in LPD in Tabanan Regency, Catur Purusa Artha has a significant effect on the tendency of cheating in LPD in Tabanan Regency, Ineffective monitoring has a significant effect on the tendency of fraud in LPD in Tabanan Regency.

