

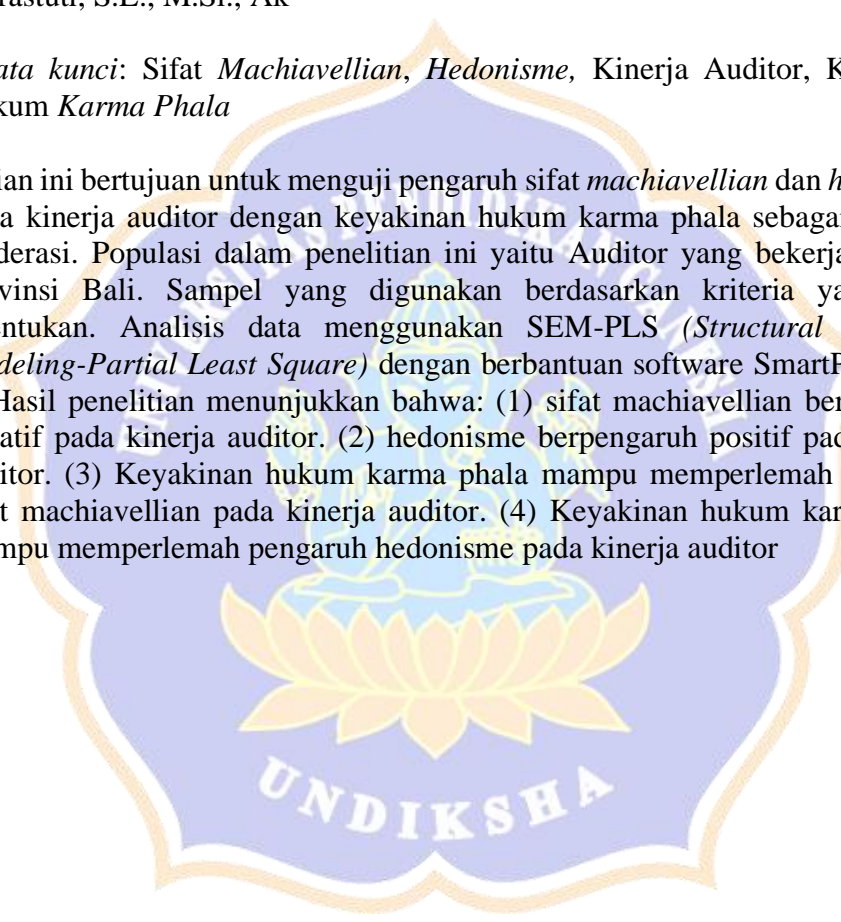
ABSTRAK

Widyawati, Putu Surya (2022) Pengaruh Sifat *Machiavellian* dan *Hedonisme* pada Kinerja Auditor dengan Keyakinan Hukum Karma Phala Sebagai Variabel Moderasi Tesis, Akuntansi, Program Pascasarjana, Universitas Pendidikan Ganesha.

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Kata-kata kunci: Sifat *Machiavellian*, *Hedonisme*, Kinerja Auditor, Keyakinan Hukum Karma Phala

Penelitian ini bertujuan untuk menguji pengaruh sifat *machiavellian* dan *hedonisme* pada kinerja auditor dengan keyakinan hukum karma phala sebagai variabel moderasi. Populasi dalam penelitian ini yaitu Auditor yang bekerja di KAP Provinsi Bali. Sampel yang digunakan berdasarkan kriteria yang telah ditentukan. Analisis data menggunakan SEM-PLS (*Structural Equation Modeling-Partial Least Square*) dengan berbantuan software SmartPLS Versi 3. Hasil penelitian menunjukkan bahwa: (1) sifat *machiavellian* berpengaruh negatif pada kinerja auditor. (2) *hedonisme* berpengaruh positif pada kinerja auditor. (3) Keyakinan hukum karma phala mampu memperlemah pengaruh sifat *machiavellian* pada kinerja auditor. (4) Keyakinan hukum karma phala mampu memperlemah pengaruh *hedonisme* pada kinerja auditor



ABSTRACT

Widyawati, Putu Surya (2022) *The Influence of Machiavellian Nature and Hedonism on Auditor Performance with Belief in Phala's Karma Law as a Moderation Variable Thesis, Accounting, Postgraduate Program, Ganesha University of Education.*

This thesis has been approved and examined by Supervisor I: Dr. I Putu Gede Diatmika, S.E., Ak., M.Sc., and Supervisor II: Dr. Desak Nyoman Sri Werastuti, S.E., M.Si., Ak

Key words: Machiavellian Traits, Hedonism, Auditor Performance, Phala Karma Law Beliefs

This study aims to examine the effect of Machiavellian traits and hedonism on auditor performance with the belief in the law of karma phala as a moderating variable. The population in this study are auditors who work at KAP in Bali Province. The sample used is based on predetermined criteria. Data analysis used SEM-PLS (Structural Equation Modeling-Partial Least Square) with the help of SmartPLS Version 3 software. The results showed that: (1) Machiavellian traits have a negative effect on auditor performance. (2) hedonism has a positive effect on auditor performance. (3) The belief that the law of karma phala is able to weaken the influence of Machiavellian traits on auditor performance. (4) The belief in the law of karma phala is able to weaken the effect of hedonism on auditor performance

