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DAMPAK LOCUS OF CONTROL PADA MORALITAS INDIVIDU DAN PENGENDALIAN INTERNAL TERHADAP KECENDERUNGAN KECURANGAN AKUNTANSI

Luluk Khoiriyah, Nur Fadrijh Asyik

ABSTRACT

Penelitian ini bertujuan untuk menguji pengaruh moralitas individu dan pengendalian internal terhadap kecenderungan kecurangan akuntansi dengan locus of control sebagai variabel pemoderasi. Penelitian ini termasuk penelitian kuantitatif. Sampel penelitian ini adalah para manajer akuntansi yang bekerja pada perusahaan manufaktur di kawasan industri PT Surabaya Industrial Estate (SIER) Surabaya yang berjumlah 56 orang dengan metode purposive sampling. Jenis data yang digunakan adalah data primer yang diperoleh dari survei dengan kuesioner dalam bentuk print out. Teknik analisis data menggunakan Structural Equation Modeling (SEM) dengan metoda alternatif Partial Least Square (PLS). Hasil penelitian menunjukkan bahwa moralitas individu tidak berpengaruh terhadap kecenderungan kecurangan akuntansi. Pengendalian internal berpengaruh negatif terhadap kecenderungan kecurangan akuntansi. Selain itu, locus of control internal tidak memoderasi pengaruh moralitas individu terhadap kecenderungan kecurangan akuntansi jika locus of control eksternal memoderasi pengaruh pengendalian internal terhadap kecenderungan kecurangan akuntansi.

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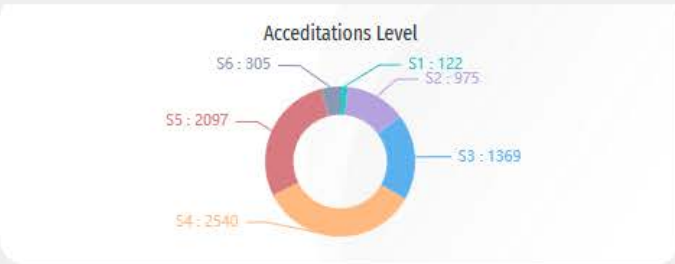
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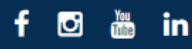
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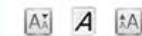
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