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The Effect of Emotional Intelligence and Intellectual Intelligence Perception on Auditors' Ethical Behavior with Karma Phala as a Moderating Variable

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ABSTRACT: This study aims to analyze the influence of perceived emotional intelligence and intellectual intelligence on auditor ethical behavior, as well as the role of local Karma Phala values as a moderating variable in auditors at the BPK RI Office in Bali Province. The specific objectives of this study are: (1) to analyze the influence of perceived emotional intelligence on auditor ethical behavior, (2) to analyze the influence of perceived intellectual intelligence on auditor ethical behavior, (3) to analyze the role of Karma Phala in moderating the influence of perceived emotional intelligence on auditor ethical behavior, and (4) to analyze the role of Karma Phala in moderating the influence of perceived intellectual intelligence on auditor ethical behavior. This study uses a quantitative approach with associative causality, comparative, and descriptive designs. A sample of 31 auditors was selected through purposive sampling techniques, and data were collected using a questionnaire. Data analysis was carried out using the Moderated Regression Analysis (MRA) method. The results of the study indicate that perceived emotional intelligence has a positive effect on auditor ethical behavior, while intellectual intelligence has no effect on auditor ethical behavior. In addition, local Karma Phala values are proven to be able to moderate the influence of perceived intellectual intelligence on auditor ethical behavior, while Karma Phala is not able to moderate the influence of perceived emotional intelligence on auditor ethical behavior. These findings indicate that the integration of local cultural values can be an important aspect in building the integrity of the auditor profession in Bali.

KEYWORDS: Perception of Emotional Intelligence, Perception of Intellectual Intelligence, Ethical Behavior of Auditors, Karma Phala

I. INTRODUCTION

Conflict situations trigger fraud, which is behavior that deviates from ethical norms and violates rules to obtain something of value. One profession closely associated with fraud is auditors (Tlogomas, 2020). When conflict situations arise, every professional judgment will always be based on values, individual beliefs, and moral awareness in decision-making (Wati et al., 2023). High public expectations for the realization of good corporate governance and the implementation of an effective, efficient, transparent, accountable, clean, and clean public sector free from corruption, collusion, and nepotism require an increased role of external oversight. Auditors are responsible for ensuring that financial reports are free from material misstatements. To maintain public trust, auditors must consistently uphold the standard of their audit work., uphold professional ethics, and professionalism, as quality audits will accurately reflect the true financial condition of regional governments. The results of the Audit Board (BPK) audits are used to assess the financial governance implemented by the government.

Auditors, in their work and actions, must adhere to and apply all applicable basic principles and professional ethics. However, existing facts demonstrate a contradiction, with many acts of corruption and dishonesty still occurring. Ethical dilemmas inherent in the auditing profession arise from the thin line separating auditors' commercial interests and their public responsibilities (Kamarudin et al., 2022).

In recent times, the auditor profession has often been in the public spotlight due to cases of violations that have occurred and involved auditors, making the independence of an auditor again questioned by the public, which has greatly impacted the quality of audits carried out by an auditor. One of the recent cases of auditor failures is about violations of the code of ethics, in the bribery case of the management of the Bogor Regency Government's financial report for the 2021 Fiscal Year involving the Regent of Bogor for the 2018-2023 period, Ade Yasin. The Corruption Eradication Commission (KPK) received a public report regarding the alleged payment of money from Ade Yasin through his trusted person to members of the audit team of the West Java

Representative of the Supreme Audit Agency (BPK), with the aim of ensuring that the Bogor Regency Government obtains an Unqualified Opinion (WTP) for the 2021 fiscal year. It is suspected that there were also weekly payments to BPK auditors to smooth this goal (KPK.go.id, 2021). This bribery case shows the abuse of authority and serious violations of the BPK code of ethics as regulated in BPK RI Regulation

Number 4 of 2018 concerning the Code of Ethics of the Supreme Audit Agency, especially in terms of independence, integrity, and professionalism.

The unethical behavior of the BPK auditors in this case damaged public trust in the state financial audit institution and violated the principles of transparency and accountability in regional financial management. The fraudulent phenomenon demonstrated that some auditors view ethics as trivial. This view negatively impacts auditors' perception of ethical behavior. Auditors' low emotional and intellectual perceptions lead them to believe their unethical actions are normal. However, auditors' emotional and intellectual perceptions serve as the foundation for their behavior, as perception is a person's assessment of something that guides their actions. When auditors' emotional and intellectual perceptions are low, their behavior becomes unethical. This is a matter of concern in maintaining audit quality, professional ethics, and professionalism to maintain public trust. Auditors play a crucial role in maintaining the integrity and transparency of financial reports in a company or organization. Auditors' ethical behavior is influenced not only by applicable rules and guidelines but also by a number of personal factors, such as perceived emotional intelligence and intellectual intelligence. Both of these factors contribute to influencing the quality of auditors' judgment and decision-making in difficult and complex circumstances.

Auditors' ethical behavior is influenced by perceived emotional intelligence. Perceived emotional intelligence refers to the ability to understand and express emotions appropriately, facilitating understanding and effective emotional management. This emotional intelligence allows individuals to understand their own feelings and those of others, which can then be used as a guide to guide their thinking and behavior (Sunari, 2018). Emotional intelligence is related to the Theory of Planned Behavior, which relies on the basic assumption that humans behave consciously and consider all available information. The Theory of Planned Behavior (TPB) also impacts auditor behavior during audits, as auditors must have self-confidence to detect fraud. This is supported by research conducted by (Rajest and Regin, 2024), which states that emotional intelligence has a positive and significant effect on auditor ethical behavior. Conversely, emotional intelligence did not influence auditor ethical behavior, as studied by (Hamidi, 2020). Auditors' ethical behavior is also influenced by perceived intellectual intelligence. Perceived intellectual intelligence is a measure of ability that plays a role in processing logic, language, and mathematics. Perceived intellectual intelligence is related to auditors' ethical behavior because someone with a high perceived intellectual intelligence certainly possesses knowledge and skills. Perceived intellectual intelligence is related to the Theory of Planned Behavior because individuals with a high IQ tend to have a more rational attitude toward behavior, are more critical of social norms (subjective norms), and have greater self-confidence in controlling their behavior (perceived behavioral control). Based on this, the higher a person's intellectual intelligence, the better able they are to plan and consider actions logically before acting (Dewi and Wirakusuma, 2018). This statement is also supported by research results (Andreana and Putri, 2020), which revealed that intellectual intelligence has a positive effect on auditors' ethical behavior. Conversely, intellectual intelligence did not affect auditors' ethical behavior in the study conducted by (Sunari, 2018).

However, specifically for Balinese society, spiritual and cultural factors cannot be ignored, particularly in communities with strong roots in tradition and belief, such as Balinese Hinduism. In Hinduism, particularly in Bali, the concept of Karma Phala is known, a spiritual principle stating that every human action will have consequences, both in the present life and in the future. This concept not only serves as a moral foundation but also serves as an intrinsic motivation for acting ethically. Therefore, Karma Phala can be considered a moderating variable that strengthens the relationship between perceptions of emotional and intellectual intelligence and auditor ethical behavior, especially for Hindu auditors. Religious individuals tend to have higher levels of self-control, and belief in a religious teaching can influence decision-making (Wati et al., 2023). The concept of karma phala is related to the Theory of Planned Behavior (TPB) in research (Yuniasih, 2022), which explains that individual behavior arises from the intention to behave, where something we do, say, or think will have an influence and will return to us.

This study uses the Theory of Planned Behavior (TPB) to comprehensively examine the variables of emotional intelligence perception, intellectual intelligence perception and uses the novelty of karma phala as a moderating variable because there are still inconsistencies in the results of previous studies on emotional intelligence, intellectual intelligence and karma phala on auditor ethical behavior. In addition, this study conducted research on the BPK RI office in Bali province where the BPK has the task and authority to examine the management and responsibility of state finances carried out by the central government, regional governments, and other state institutions, with the latest research data, namely 2025, so that the results obtained will be more recent and accurate.

The novelty of this study lies in the integration of local Balinese cultural values, particularly the concept of karma phala, as a moderating variable in the relationship between perceived emotional intelligence and intellectual intelligence on auditor ethical behavior. Although many previous studies have examined the influence of emotional and intellectual intelligence on ethical behavior, this study is unique because it links it to local wisdom that has not been widely explored in the context of auditor professional ethics, particularly in government institutions such as the Bali Provincial Representative of the Audit Board (BPK). Thus, this study not only enriches the academic literature in the field of accounting and professional ethics but also offers a new perspective that is contextual and relevant to local culture in shaping auditor ethical behavior.

II. RESEARCH METHOD

This study uses associative causality, associative comparison, and descriptive design. This study was conducted to analyze the influence of emotional intelligence and intellectual intelligence perceptions on auditor ethical behavior with karma phala as a moderating variable. The location of this study was at the Bali Provincial Audit Board (BPK) Office, where this study was conducted for 6 months from November 2024 to July 2025. The population in this study were auditors at the Bali Provincial Audit Board (BPK) Office, totaling 150 employees, both civil servants and contract employees. The sampling technique used in this study was purposive sampling, which is a method of determining samples with certain considerations, where sample members will be selected in such a way that the sample formed can represent the characteristics of the population. The sample in this study were auditors at the Bali Provincial Audit Board (BPK) Office, especially those who are Hindu. This study utilized a sample consisting of 31 respondents. The data collection method is used a survey with a questionnaire. The questionnaire distributed in the form of a list of written statements measured on a 5-point Likert scale. The analysis techniques used to answer the existing problems were descriptive analysis and statistical analysis. Statistical analysis was conducted using Moderated Regression Analysis (MRA). This Analysis is a statistical technique used to test whether a moderating variable strengthens or weakens the relationship between an independent variable and a dependent variable. In the context of this study, the MRA technique was used to determine whether karma phala moderates the relationship between perceived emotional intelligence and intellectual intelligence on auditor ethical behavior.

III. RESULTS AND DISCUSSION

A. Descriptive Statistics

Descriptive statistical analysis is used to describe data based on the maximum, minimum, and average (mean) values generated from the research variables. Based on descriptive statistical analysis using the SPSS program, the sample description is shown in Table 1 as follows:

Table 1 Descriptive Statistics Results

	N	Minimum	Maximum	Mean	Std. Deviation
Ethical Behavior	31	4,00	5,00	4,6384	0,34219
Karma Phala	31	3,86	5,00	4,5352	0,43618
Emotional Intelligence Perception	31	3,50	5,00	4,4332	0,50192
Perception of Intellectual Intelligence	31	3,00	5,00	4,3674	0,53028
Emotional Intelligence Perception*Karma Phala	31	13,98	25,00	20,2452	3,81940
Intellectual Intelligence Perception * Karma Phala	31	14,46	25,00	19,9068	3,72669
Valid N (listwise)	31				

Source: *processed primary data, 2025*

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The results of the descriptive analysis show The results of the descriptive statistical analysis of the auditor's ethical behavior show a minimum value of 4, a maximum of 5, and an average of 4.6384, which indicates that auditors at the BPK RI of Bali Province generally have a very high and consistent level of ethical behavior, and show a strong commitment to the principles of professional ethics in carrying out their duties. The results of the descriptive statistical analysis of the karma phala variable show a minimum value of 3.86, a maximum value of 5, and an average value of 4.5352. This indicates that the auditors' perception at the BPK RI of Bali Province towards the value of karma phala is classified as very high, which reflects a strong belief that every action will have moral consequences, so that this value has the potential to influence their ethical attitudes and behavior in carrying out professional duties.

The results of the descriptive statistical analysis of the emotional intelligence perception variable show a minimum value of 3.50, a maximum value of 5, and an average value of 4.4332. This indicates that in general, auditors at the BPK RI of Bali Province have a high level of emotional intelligence perception, which is reflected in their ability to manage emotions, understand the feelings of others, and build healthy and professional working relationships. The results of the descriptive statistical analysis of the intellectual intelligence perception variable show a minimum value of 3, a maximum of 5, and an average of 4.3674. This indicates that auditors at the BPK RI of Bali Province generally have a high level of intellectual intelligence perception, which is reflected in the ability to think logically, analyze data, and make rational and appropriate decisions in carrying out audit tasks. The results of the descriptive statistical analysis of the interaction variable between emotional intelligence perception and karma phala show a minimum value of 13.98, a maximum value of 25, and an average value of 20.2452.

This shows that in general the interaction between the perception of emotional intelligence and the value of karma phala is at a high level, which indicates that auditors at the BPK RI of Bali Province tend to manage their emotions well while being influenced by beliefs in the law of cause and effect in acting, so that both together have the potential to strengthen ethical behavior in carrying out professional duties. The results of the descriptive statistical analysis of the interaction variable between the perception of intellectual intelligence and karma phala show a minimum value of 14.46, a maximum value of 25, and an average value of 19.9068. This indicates that the interaction between the auditor's logical and analytical thinking ability and belief in the value of karma phala is at a high level. This means that auditors at the BPK RI of Bali Province do not only rely on the perception of intellectual intelligence in carrying out their duties, but also consider moral and spiritual values, so that both can simultaneously strengthen ethical behavior in their professional practice.

B. Moderated Regression Analysis (MRA)

The hypothesis testing in this study used Moderated Regression Analysis (MRA). MRA is a specific application of multiple linear regression where the regression equation contains an interaction element (the multiplication of two or more independent variables). MRA aims to examine the relationship between independent and dependent variables, where there are strengthening or weakening factors (moderating variables) in that relationship. The results of the Moderated Regression Analysis (MRA) test can be seen in Table 2 below.

Table 2 Moderated Regression Analysis Test Results

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients		
		Beta	Std. Error	Beta	t Value	Sig. Value
1	(Constant)	-54,127	25,207		-2,147	0,042
	Perception of Emotional Intelligence	6,103	0,986	5,120	6,192	0,000
	Perception of Intellectual Intelligence	-3,036	1,053	-2,686	-2,882	0,008
	Karma Phala	2,825	0,789	1,800	3,583	0,001
	Emotional Intelligence Perception*Karma Phala	-0,174	0,032	-7,777	-5,445	0,000
	Intellectual Intelligence Perception*Karma Phala	0,105	0,032	4,558	3,251	0,003

a. Dependent Variable: Ethical Behavior

Source: *processed primary data, 2025*

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Based on Table 2, the MRA model equation can be made as follows:

$Y = -54{,}127 + 6{,}103X_1 - 3{,}036X_2 + 2{,}825M - 0{,}174\, X_1M + 0{,}105\, X_2M + \varepsilon$

The constant value obtained is -54.127, which means that if the variable included in the independent model is equal to zero or constant, then the dependent variable is -54.127. The emotional intelligence perception variable has a regression coefficient of 6.103, meaning that for every 1-point increase in the emotional intelligence perception variable scale, the ethical behavior variable also increases by 6.103. The intellectual intelligence perception variable has a regression coefficient of -3.036, meaning that for every 1-point increase in the intellectual intelligence perception variable scale, the ethical behavior variable decreases by 3.036. The karma phala variable has a regression coefficient of 2.825, meaning that for every 1-point increase in the karma phala variable scale, the ethical behavior variable also increases by 2.825.

The interaction variable between emotional intelligence perception and karma phala has a regression coefficient of -0.174, meaning that for every 1-point increase in the interaction scale between emotional intelligence perception and karma phala, the ethical behavior variable decreases by 0.174. The interaction variable of perception of intellectual intelligence with karma phala has a regression coefficient value of 0.105, which means that for every 1 point increase in the interaction scale of perception of intellectual intelligence with karma phala, the ethical behavior variable will experience an increase of 0.105. Furthermore, a summary of the results of hypothesis testing in this study can be described as follows.

Table 3 Summary of Hypothesis Test Results of Moderated Regression Analysis

Variable	*Unstandardized Coefficient*	*t Value*	*Sig. Value*	Results
Perception of Emotional Intelligence (X1) → Ethical Behavior (Y)	6,103	6,192	0,000	Positive
Perception of Intellectual Intelligence (X2) → Ethical Behavior (Y)	-3,036	-2,882	0,008	Negative
The Interaction of Emotional Intelligence Perception with Karma Phala (X1M) → Ethical Behavior (Y)	-0,174	-7,777	0,000	Not moderate
Interaction of Intellectual Intelligence Perception with Karma Phala (X2M) → Ethical Behavior (Y)	0,105	4,558	0,003	Moderate

Source: processed primary data, 2025

The perceived emotional intelligence variable has a coefficient value of 6.103, with a calculated t-value of 6.192 and a sig. value of 0.000, which is less than 0.05. This indicates that the perceived emotional intelligence variable has a positive and significant effect on the ethical behavior variable. This indicates that the first hypothesis in this study is accepted. The perceived intellectual intelligence variable has a coefficient value of -3.036, with a calculated t-value of -2.882 and a sig. value of 0.008. This indicates that the perceived intellectual intelligence variable does not have a positive effect on the ethical behavior variable. This indicates that the second hypothesis in this study is rejected.

The interaction variable between perceived emotional intelligence and karma phala has a coefficient value of -0.174, with a calculated t-value of -7.777 and a significance value of 0.000. These results indicate that karma phala is unable to moderate the positive relationship between perceived emotional intelligence and ethical behavior. This indicates that the third hypothesis in this study is rejected. The variable of perceived intellectual intelligence with karma phala has a coefficient value of 0.105, a t-value of 4.558, and a significance value of 0.003, which is smaller than 0.05. This indicates that karma phala is able to moderate the influence of perceived intellectual intelligence on ethical behavior. This indicates that the fourth hypothesis in this study is accepted.

C. The Influence of Perceived Emotional Intelligence on Auditors' Ethical Behavior

The perceived emotional intelligence variable has a significant positive effect on the auditor's ethical behavior. This means that the higher the auditor's perceived emotional intelligence, the greater their tendency to act ethically in carrying out their duties. This finding aligns with the Theory of Planned Behavior (TPB), which states that a person's behavior is influenced by their intention to behave, which can influence how auditors make ethical decisions. Perceived emotional intelligence helps them be more prudent and calm when facing pressure or situations that could tempt them to act unethically. In the context of the audit profession, this ability is crucial because auditors often face dilemmas that require careful ethical consideration and emotional control. Auditors with high perceived emotional intelligence tend to be better able to withstand pressure, avoid conflicts of interest, and demonstrate empathy in their professional relationships, ultimately strengthening their tendency to behave ethically. Empirically, these results are supported by research findings conducted by Sunari (2018), which found that emotional intelligence has a positive and significant influence on auditors' ethical behavior. Another study by Saputri and Hermawan (2023) also supports this, stating that auditors with high emotional intelligence tend to act professionally and ethically.

Field observations, particularly among auditors within the Indonesian Audit Board (BPK RI) in Bali Province, demonstrate that moral responsibility and high work pressure require auditors to possess a high level of emotional intelligence to maintain integrity and professionalism. Observations from questionnaires indicate that auditors who are able to control their emotions, communicate well with colleagues, and empathize with the social consequences of audit findings demonstrate a more ethical attitude in carrying out their duties. This demonstrates that perceived emotional intelligence is not only a personal asset but also plays a crucial role in supporting the performance and accountability of public auditors.

These findings are highly relevant and provide an important contribution to strengthening our understanding of the determinants of auditor ethical behavior. While professionalism and technical competence are crucial, an auditor's ability to manage emotions positively also plays a strategic role in shaping ethical behavior. Therefore, emotional training and development should be an integral part of human resource development programs in audit institutions, including the BPK RI Bali Province.

D. The Influence of Perceived Intellectual Intelligence on Auditors' Ethical Behavior

The perceived intellectual intelligence variable did not have a positive effect on the auditor's ethical behavior. These results indicate that intellectual ability is not particularly important for increasing the consistency of an auditor's ethical behavior. Contextually, intellectual intelligence can influence a person's ethical behavior, but this study found that intellectual intelligence did not have a significant effect on ethical behavior. This may be due to innate traits and characteristics that can be influenced by the surrounding environment, thus preventing intellectual intelligence from supporting ethical behavior (Sunari, 2018). Furthermore, another reason for the insignificant effect is that intellectual intelligence plays a greater role in technical aspects of the audit, such as data analysis, report preparation, and understanding regulations, rather than in moral aspects or integrity. Meanwhile, auditor ethical behavior is more influenced by other factors, such as personal values, work pressure, organizational culture, and emotional intelligence, which is closely related to empathy and social awareness.

These results align with research conducted by Lisda (2009), which found that intellectual intelligence does not influence auditor ethical behavior. One possible reason for the insignificant effect is that intellectual intelligence plays a greater role in the technical aspects of auditing, such as data analysis, report preparation, and understanding regulations, rather than in moral or integrity aspects. The results of this study are also supported by research conducted by Wiratama & Rahardjo (2018), which also found that intellectual intelligence did not have a significant influence on the ethical behavior of accounting students, but rather emotional intelligence and religiosity were more influential. This strengthens the argument that ethical behavior is not only related to how a person thinks, but also to how individuals interpret and respond to moral values in their social and professional contexts.

E. The Role of Karma Phala in Moderating the Perception of Emotional Intelligence on Auditors' Ethical Behavior

Karma phala was not have moderate the influence of perceived emotional intelligence on auditors' ethical behavior. This indicates that belief in the law of cause and effect within the karma phala teachings, although held by auditors, does not strengthen or weaken the relationship between auditors' understanding of emotional intelligence and the ethical behavior displayed in their work. In other words, auditors with a high perception of emotional intelligence do not necessarily demonstrate better ethical behavior even if they understand or believe in karma phala. This may be due to contextual factors such as work environment pressure, organizational culture, or personal interests being more dominant in influencing ethical behavior than spiritual values.

Karma phala, as a spiritual concept in Hinduism, teaches that every action, good or bad, will have moral consequences, both in this life and the next. When belief in karma phala is strong, auditors' motivation to act ethically may be more driven by spiritual considerations than by emotional aspects. This aligns with the concept of karma phala in religiosity related to the Theory of Planned Behavior (TPB) in research (Fetalvero, 2022), which is supported by two dimensions of religiosity: guidance and emotional involvement. This research reinforces previous findings by (Fetalvero, 2022), which stated that auditors who are strongly guided by their religious beliefs and whose emotional feelings are closely tied to those beliefs tend to behave ethically when faced with morally problematic situations in the workplace. In the context of auditors in Bali, particularly Hindu auditors working at institutions such as the Indonesian Audit Board (BPK RI) in Bali Province, the values of karma phala are deeply ingrained in their daily lives and are often used as a reference in their actions, including in audit processes that require high integrity. Interviews with several auditors revealed that considering the long-term moral consequences of an action is often the primary reason for choosing to adhere to ethics, even when personal emotions are unstable or under pressure.

However, the authors argue that these findings do not necessarily indicate that perceived emotional intelligence is unimportant in shaping ethical behavior. Rather, these results suggest that in certain cultural or religious environments, the spiritual dimension can become a dominant variable that rivals the role of perceived emotional intelligence. Therefore, ethics education for auditors in Bali should consider integrating psychological approaches (such as emotional training) with cultural-spiritual approaches (such as strengthening karma phala values) so that they complement each other. This way, auditors will not only be emotionally intelligent but also have a strong moral foundation based on their religious beliefs.

F. The Role of Karma Phala in Moderating the Perception of Intellectual Intelligence on Auditors' Ethical Behavior

The results of this study indicate that karma phala acts as a moderating variable, significantly weakening the negative influence of perceived intellectual intelligence on auditors' ethical behavior. This means that the stronger an auditor's belief in the law of moral cause and effect in the karma phala teachings, the more positive the relationship between perceived intellectual intelligence and ethical behavior. In other words, auditors with a high level of perceived intellectual intelligence will be more motivated to act ethically if the values of karma phala also form the foundation of their thinking and actions. This finding reinforces the view that religious and spiritual dimensions can strengthen one's cognitive foundation in facing moral dilemmas.

The perception of intellectual intelligence refers to an individual's ability to think logically, solve problems, and analyze information systematically. In the audit context, auditors are required to possess high cognitive abilities to assess audit evidence, interpret data, and make complex decisions. However, intellectual ability alone does not guarantee ethical decisions. A value system is needed to guide the thinking process in the right direction. This is where karma phala values play a crucial role as a "moral compass" that guides intellectual ability in ethical decision-making. Karma phala, in Hindu teachings, is the principle of moral cause and effect, where every action will have a corresponding consequence, both in this life and in the future. In professional practice, belief in this principle fosters a cautious, responsible, and honest attitude in acting. When auditors believe that every professional decision will have moral consequences, their intellectual abilities are not used to rationalize ethical violations, but rather directed toward upholding the values of justice and truth.

This finding is also supported by (Saputri and Hermawan, 2023) who showed that intellectual intelligence and religiosity have a significant influence on ethical behavior. Karma phala is not only a spiritual law, but also a principle that demands good intentions and ethical actions (Wati et al., 2023). On the other hand, (Sudarma, 2019) in the local context found that the values of Balinese local wisdom, including karma phala and Tri Hita Karana, strengthen the ethical behavior of public employees in the bureaucratic environment. In this study, the context of the BPK RI Bali Province shows that auditors with a Hindu background and who make karma phala part of their spiritual beliefs tend to be more careful in their actions and demonstrate ethical consistency in every stage of the audit.

Based on questionnaire data, auditors with a good understanding of the principle of karma phala not only demonstrate adherence to audit standards but also prioritize the values of integrity and fairness. They recognize that the decisions they make will impact the lives of many people and will return to them in the form of karma. This leads them to utilize their intellectual abilities to analyze honestly, avoid manipulating audit findings, and resist being tempted by external pressures. Thus, karma phala becomes not only a personal belief but also a working principle that strengthens the auditor's perception of intellectual intelligence in shaping ethical behavior. The integration of intellectual intelligence and spiritual values, such as karma phala, is an ideal combination for developing competent and virtuous auditors. Intellectual intelligence empowers auditors to think critically and rationally, while karma phala guides this thinking toward moral responsibility. Therefore, professional auditor education in an environment like Bali should emphasize not only academic and technical aspects but also incorporate local and spiritual values as part of the development of professional ethics. This way, auditor integrity rests not only on thinking skills but also on moral convictions rooted in their culture and spirituality.

IV. CONCLUSIONS

Based on the analysis above, the conclusion is that the Perceived emotional intelligence has a positive effect on auditor ethical behavior. This means that the higher an auditor's perceived emotional intelligence, the greater their tendency to act ethically in carrying out their duties. Perceived intellectual intelligence has no effect on auditor ethical behavior. This means that a low or high level of perceived intellectual intelligence will not affect the auditor's ethical behavior. Karma phala does not moderate the positive relationship between perceived emotional intelligence and auditor ethical behavior. This means that the stronger the auditor believes in karma phala values, the weaker the influence of perceived emotional intelligence on ethical behavior. Karma phala moderates the influence of perceived intellectual intelligence on auditor ethical behavior. This means that the stronger the auditor's belief in the law of moral cause and effect within the karma phala teachings, the stronger the relationship between perceived intellectual intelligence and ethical behavior. Auditors with high levels of perceived intellectual intelligence are more motivated to act ethically when karma phala values inform their thinking and actions.

The recommendations that can be given from the analysis results are: For the BPK RI Bali Province, it is recommended to improve the effectiveness of training and development of auditor competencies not only in technical aspects, but also in strengthening the perception of emotional and intellectual intelligence. Training such as emotional management, interpersonal communication, as well as logic and critical thinking training can help auditors be wiser and more ethical in dealing with various complex audit situations. Thus, the organization not only produces auditors who are intellectually intelligent, but also emotionally mature in maintaining audit integrity and objectivity. For auditors, it is recommended to cultivate spiritual and ethical awareness, especially through a deeper understanding of the values of karma phala as a moral foundation for action. Auditors with a high level of perceived intellectual intelligence can be increasingly motivated to maintain ethical behavior if the values of karma phala are also believed to be part of professional responsibility. Conversely, auditors with a high perception of emotional intelligence need to realize that without a balance of spiritual moral values, their emotional abilities can lose direction in ethical decision-making. Therefore, it is important for auditors to actively reflect on and instill moral values as a compass in carrying out their duties. For future researchers interested in developing similar studies, it is recommended to expand the scope of the research variables by including other factors that may influence auditor ethical behavior, such as organizational culture, task pressure, and work experience. Furthermore, research could be conducted at other audit institutions outside the BPK RI Bali Province to broaden the generalizability of the findings, or use a qualitative approach to delve deeper into the aspects of spiritual values such as karma phala in audit practice. The use of longitudinal methods could also be considered to be able to observe the dynamics of the influence of these variables over a certain period.

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