

## **ABSTRACT**

*Fraud is an action carried out by a particular individual or group with the aim of obtaining benefits for oneself or a certain group with the wrong representation and justifies any means to obtain it. Occupational fraud is defined as the abuse of authority and position for the work he has intentionally. Various kinds of fraud still occur in many countries and various sectors, both the private sector and the government sector. The purpose of this study is to obtain evidence about the involvement or intention of job fraud related to several factors such as commitment, compensation, compliance of internal control and religiosity of a person.*

*The population of this research was structural officials of SKPD in Banyumas Regency, specifically appointed as Secretary, Head of General Affairs and Staffing, Head of Finance, and Head of Budget. Determination of the research sample using purposive sampling method in order to obtain 100 respondents from 26 SKPD. Primary data obtained by giving questionnaires to the SKPD, Banyumas District, then agreed using the Product Statistics and Service Solutions (SPSS).*

*The results of this study conclude that compliance of internal control, and religiosity are related to the intentions involved in occupational fraud, while the organizational commitment and compensation variable is not related to someone's occupational fraud intention.*

*Keywords: organizational commitment, compensation, obedience to internal control, religiosity, intention fraud, intention work fraud.*