

ABSTRACT

The purpose of this study was to analyze the relationship between financial pressure, capability, opportunity, rationalization, and ego to the tendency of asset abuse in the public sector from the perspective of the Fraud SCORE-Model Theory.

The population in this study were all organic employees (PNS) at the Central Bureau of Statistics of the Republic of Indonesia. The sample method is random sampling using an online survey method. The number of respondents was 394 and analyzed using multiple regression with the help of SPSS version 23.

The results showed that financial pressure, opportunity, and rationalization had a significant positive effect on the tendency of asset abuse in the public sector. Meanwhile, capability and ego have no effect on the tendency of asset abuse in the public sector.

This study contributes to the literature on asset misappropriation in the public sector and at the same time provides empirical support for the Fraud SCORE-Model theory. The results of this study provide practical implications in the form of useful information for designing this type of fraud prevention system in Central Bureau of Statistics of the Republic of Indonesia.

Keywords: Asset Misuse, Fraud SCORE Model, Ego, Public Sector.