

ABSTRACT

Fraud is currently inevitable in various conditions, both in the financial sector and the non-financial sector. Fraud often occurs in companies or government agencies and the type of fraud that is often encountered is the misuse of assets. The purpose of this study was to analyze the misuse of assets in the workplace using the S.C.O.R.E model. In addition, this study aims to analyze the influence of integrity as a moderation variable on asset abuse between pressure, ability, opportunity, rationalization, and ego.

This study was conducted using primary data by distributing questionnaires with question indicators according to research variables. Variable measurements use a likert scale consisting of 1 to 5. The participation of this study 136 Civil Servants in 22 organizations of the regional government of tegal. Statistical method used an analysis of SmartPLS v.3.2.8 and using bootstrapping in statistical testing.

The results indicate that pressure and rationalization have positive effect to assets misappropriation. Between that, capability and opportunity have negative effect on asset misappropriation. And ego has no effect on asset misappropriation. Other results prove that integrity has a moderating effect to reduce opportunity and rasionalization relationships of assets misappropriation. In addition, integrity does not have a moderating effect influence of pressure, capability, and ego to assets misappropriation.

Keywords: Pressure, Capability, Opportunity, Rationalization, Ego, Integrity and Assets Misappropriation.