

## ABSTRACT

*This study aims to examine the effects of job position, weak internal control, love of money, and religiosity on indications of fraudulent behavior, with pressure acting as a moderating variable. The research was conducted at the Regional Work Units (Satuan Kerja Perangkat Daerah/SKPD) of East Kotawaringin Regency. A quantitative approach was employed using a survey method through the distribution of questionnaires. Respondents were selected using purposive sampling techniques.*

*Data were analyzed using the Partial Least Squares–Structural Equation Modeling (PLS-SEM) approach with the assistance of WarpPLS software. The analysis involved descriptive statistical analysis and structural model evaluation to assess both the direct effects among variables and the moderating role of pressure. The results indicate that job position, love of money, and religiosity have a significant effect on indications of fraudulent behavior, while weak internal control does not show a significant effect. In addition, pressure is proven to function as a moderating variable in the relationship between several independent variables and indications of fraudulent behavior.*

*Descriptive statistical results show that indications of fraudulent behavior are generally low, respondents' religiosity is relatively high, while pressure and weak internal control are at a moderate level. This study is expected to provide practical contributions for local governments in preventing fraudulent behavior, particularly through effective management of work pressure, strengthening ethical values, and improving the quality of internal control within public sector organizations.*

*Keywords: Job Position, Internal Control, Love Of Money, Religiosity, Pressure, Indications Of Fraudulent Behavior.*