

# **THE EFFECT OF ELEMENT FRAUD DIAMOND, ETICAL LEADERSHIP, WHISTLEBLOWING SYSTEM, INTEGRITY, RELIGIUSITAS TO ASSET MISAPPROPRIATION**

## **ABSTRACT**

*This study This study aims to prove empirically: How much influence element fraud diamond, ethical leadership, whistleblowing system, integrity and religiosity over asset missappropriation. The sample was working units (OPD) Sumedang. Data were collected by distributing questionnaires to the respondents, while the analysis method used is multiple linear regression method. Results of this study indicate that elemen fraud diamond turns positive and significant effect on asset misappropriation. Also The findings revealed that individual factors (religiosity and ethical values) significantly turns negative and significant effect on asset misappropriation whereas both organizational factors (ethical leadership and whistle blowing practices) does not significantly contribute to asset misappropriation.*

*Keyword : Asset misappropriation, elemen fraud diamond, etical leadership, whistleblowing system, integrity, religiusitty.*