

## ABSTRACT

The Low Fraud Control Plan (FCP) due to the low level of adherence of stakeholders BPKP Central Java province to the provisions of the legislation it can be seen from the increasingly widespread disclosure of Corruption both cases handled by the Prosecutor and Police Investigator. This is evident from the amount of aid giving expert testimony in court given BPKP Representative of Central Java Province from 2009 to 2011 has increased. The phenomenon of the gap between the change in strategy by the realization is still not in line, then it will be a problem of low awareness of stakeholders on the legislation in the field of public finance. Referring to the problem formulated in this study is "How to raise awareness to obey the rules in the financial sector".

The research problems that have led researchers to develop are search model. The research model developed involving four research variables, namely competence, user orientation, quality of socialization and consciousness obey the rules by five research hypotheses. Data about the competence, use orientation, quality socialization and awareness obey the rules obtained through interviews with representative stakeholders BPKP Central Java Province who received socialization and socialization Corruption Prevention Program in Finance State. The data obtained were then analyzed by using analysis of Structural Equation Modeling (SEM).

Statistical tests were performed on a model developed research shows that the model according to the population estimates. In hypothesis testing showed that the competence and user orientation proved positive and significant impact on the quality of socialization and quality proved positive and significant effect on the consciousness obey the rules while testing the effect of competence and orientation of the user to obey the rules of consciousness is not proven effect.

**Keywords: competence, user orientation, quality of dissemination, awareness obey the rules**