

ABSTRACT

The purpose of this study is to analyze the factors that affect fixed assets accuracy report. In addition, this study aims to analyze the effect of superior pressure, task complexity, knowledge and ethical perceptions on fixed assets accuracy report moderated by the internal control system.

This research was conducted by survey method using primary data. The participants of this study were 79 Civil Servants who were tasked with managing regional fixed assets at 51 Semarang City Regional Apparatus Organization. Simple random sample method was chosen as a technique in sampling. The statistical method used is the SmartPLS v.3.2.8 analysis tool and uses a bootstrapping approach in statistical testing.

The results of this study indicate that superior pressure and ethical perceptions have a significant effect on fixed assets accuracy report. Meanwhile, task complexity and knowledge have no significant effect on fixed assets accuracy report. Other results show that the internal control system only moderates significantly the effect of ethical perception variable on fixed assets accuracy report, whereas the influence of superior pressure variable, task complexity and knowledge on fixed assets accuracy report was not moderated significantly by the internal control system.

Keywords: superior pressure, task complexity, knowledge, ethical perceptions, internal control systems and accuracy of reporting fixed assets.