

ABSTRACT

Fraud is any dishonest act, abuse of position / position or deviation aimed at taking money / property or resources from other people or organizations. The purpose of the study was to examine the factors that influence the tendency of fraud behavior in the Central Java and Yogyakarta Badan Layanan Umum University. This research is based on the existence of fraud cases in one of the State Universities in the area.

The sample in this study amounted to 78 respondents consisting of employees at the Badan Layanan Umum University: Semarang State University, Sebelas Maret University, Jenderal Sudirman University and Yogyakarta State University. Data can be collected by purposive sampling technique with the characteristics of respondents in the sections: planning, finance, accounting, and assets. This section has the potential to have a position that can commit fraud. The analysis method in this study uses Structural Equation Modeling (SEM) with Partial Least Square (PLS) analysis tools.

The results of hypothesis shows significant positive relation between pressure, effectiveness of internal control, information asymmetry, and ability (in acting) with behavioral trends of fraud. Meanwhile, the lack of distributive justice and lack of procedural justice did not have a significant effect.

Keywords: *Fraud tendency, Structural Equation Modeling Partial Least Square (SEMPLS).*