

## ABSTRACT

Fraud is the biggest problem faced by every government or private agency. One of the government sectors that stumbles the most fraud cases is the procurement of goods or services. Factors that influence the tendency of government procurement of goods or services fraud can be seen by using the fraud triangle and planned behavior theory. The purpose of this study is to examine whether variables such as financial pressures, weak systems and procedures, and unethical behavior have an influence on the tendency of fraudulent procurement of government goods or services. In addition, this study also aims to determine the role of moderation from religiosity.

The population in this study were all working groups involved in the procurement of government goods or services in the Central Java Construction Services Election Implementation Center, while 57 samples were sampled. The sampling technique uses the total sampling method. This study uses primary data collected by survey methods, then tested using Moderated Regression Analysis (MRA).

The results showed that the variables of financial pressure and unethical behavior did not have a significant positive effect on the tendency of government procurement of goods or services. The weak system and procedure variable has a significant positive effect on the tendency of government procurement of goods or services. The role of religiosity is proven to weaken the influence of weak systems and procedures on the tendency of fraudulent procurement of government goods or services, but does not significantly moderate the influence of financial pressures and unethical behavior on the tendency of fraudulent procurement of government goods or services.

Keywords: financial pressures, weak systems and procedures, unethical behavior, religiosity, the tendency of fraudulent procurement of government goods or services.