

**THE AFFECTING FACTORS OF THE FRAUD TENDENCY:
PERCEPTION OF EMPLOYEES ON THE REGIONAL GOVERNMENT
ORGANIZATION OF EAST LAMPUNG REGENCY**

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ABSTRACT

The purpose of this study was to find the effect of distributive justice, procedural justice, internal control, enforcement of regulations, organizational culture, organizational commitment, and low levels of morale and integrity as the independent variables on the tendency of fraud as the dependent variable. The population in this study was the employees of the Regional Apparatus Organization (Bahasa: Organisasi Perangkat Daerah(OPD)) of East Lampung Regency. The sampling method in this study used the purposive sampling technique. The data source used in this study was through a survey through a direct questionnaire and the hypothesis testing in this study used SPSS (statistical product and service solution) version 20.0. The number of samples taken was 73 respondents. The results of the statistical testing found that distributive justice, procedural justice, internal control, enforcement of regulations, organizational culture, and organizational commitment had no effect on the tendency of fraud in the government of East Lampung Regency. Meanwhile, the low level of morality and integrity had an effect on the tendency of fraud in the East Lampung Regency government.

Keywords: Distributive Justice, Procedural Justice, Internal Control, Enforcement of Regulations, Organizational Culture, Organizational Commitment, Low Levels of Morale, Integrity, The Tendency of Fraud

