

## ABSTRAK

Penelitian ini bertujuan untuk mengetahui persepsi pegawai pada Perguruan Tinggi Negeri Berbadan Hukum ITS terhadap faktor - faktor yang mempengaruhi terjadinya *fraud* dengan cara menguji dan menganalisis pengaruh keadilan distributif, keadilan prosedural, sistem pengendalian internal, kepatuhan pengendalian internal, budaya etis organisasi dan komitmen organisasi terhadap *fraud* pada ITS. Penelitian ini merupakan penelitian kuantitatif dengan menggunakan metode survey. Populasi dalam penelitian ini adalah seluruh pegawai ITS yang tupoksinya sebagai pengelola keuangan yang berjumlah 69 responden. Pengumpulan data dengan menggunakan kuesioner. Metode analisis dalam penelitian ini menggunakan analisis Structural Equation Modeling (SEM) dengan alat analisis smartPLS. Hasil penelitian dengan Partial Least Square (PLS) menunjukkan bahwa terdapat pengaruh negative keadilan distributif, keadilan prosedural, sistem pengendalian internal, kepatuhan pengendalian internal, budaya etis organisasi dan komitmen organisasi terhadap *fraud* pada ITS.

**Kata Kunci:** *Fraud*, keadilan distributif, keadilan prosedural, sistem pengendalian internal, kepatuhan pengendalian internal, budaya etis organisasi dan komitmen organisasi.

## **ABSTRACT**

*This research aimed to find out the employees' perception at ITS, Legal State Higher Education on some factors which affected fraud. Moreover, the study also aimed to examine and analyze the effect of distributive justice, procedural justice, internal control system, internal control compliance, organization ethic culture, and organizational commitment on fraud at ITS. Furthermore, the research was quantitative with the survey as the method. The population was all ITS employees whose responsibilities were as finance managers, consisting of 69 respondents. Moreover, the instrument in the data collection technique used questionnaires. The questionnaires were distributed to 69 respondents who fulfilled the criteria as the sample. In addition, the data analysis technique used Structural Equation Modelling (SEM) with SmartPLS. As the result, with Partial Least Square (PLS), it concluded that there was a negative effect of distributive justice, procedural justice, internal control system, internal control compliance, organization ethic culture, and organizational commitment on fraud at ITS.*

**Keywords:** *Fraud, Distributive Justice, Procedural Justice, Internal Control System, Internal Control Compliance, Organization Ethic Culture, Organizational Commitment*