

**THE EFFECT OF MORALITY INTENSITY AND INTERNAL CONTROL  
REGARDING THE ACCOUNTING FRAUD TENDENCY**

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**Abstract**

Fraud is happening not only in BUMN, but also in government sectors whereas the factors that affect the fraud are morality intensity and internal control. This research aimed to obtain the evidence of and interaction between morality intensity and accounting fraud tendency and to obtain evidence between internal control and accounting fraud tendency.

This research is a causative research. The research population is the auditor of BPKP in Province of Sulawesi Selatan and DKI Jakarta. This research uses census sampling. Data was collected by giving questionnaire to all respondents. Data is analyzed with multiple regression method by SPSS 20.0.

The result shows that morality intensity has negative significant effect to the accounting fraud tendency, and internal control has negative significant effect to the accounting fraud tendency.

Keyword : Morality Intensity, Internal Control, Accounting Fraud Tendency