



The Influence of Law Enforcement, Pressure, Religious Beliefs, Rationality, Machiavellian Nature on Fraud Intention

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ABSTRACT

This research aims to prove the influence of law enforcement, pressure, religious beliefs, rationality, Machiavellian traits on fraud intention. The population in this study was ASN Echelon III in Bengkulu Province. The sample in this research is the State Civil Apparatus in Bengkulu Province with a total sample of 200 State Civil Apparatus. The data used in this research is primary data using the questionnaire distribution method. This research tests the hypothesis using the Smart PLS version 3 application. This test was carried out to see the influence of law enforcement, pressure, religious beliefs, rationality, Machiavellian traits on fraud intention. The results of this research test using Smart PLS version 3 prove that: (1) law enforcement has a significant negative effect on fraud intention, (2) pressure has a significant positive effect on fraud intention, (3) religious faith has no effect on fraud intention, (4) rationality has a significant positive effect on fraud intention, (5) Machiavellian nature has a significant positive effect on fraud intention. It is hoped that the results of this research will be useful as material for explaining attribution theory in relation to fraud intention. Furthermore, the results of this research are expected to provide practical implications for regional leaders in managing regional civil servants so that the possibility of fraud committed by state civil servants is reduced. It is also hoped that this research will be useful as a reference for further research.

Keywords: *Fraud Intention, Law Enforcement, Pressure, Religious Faith, Rationality, Machievellian*

1. INTRODUCTION

Fraudare actions carried out by people within an organization to take advantage of themselves or a group of people. Fraud, if not effectively prevented and detected, can result in serious damage to an organization. Fraud has a dynamic nature so it can occur anywhere and at any time, not only focused on one type of industrial sector but can occur in various types of sectors. corporate industry and government. *Fraud Triangle* consisting of pressure, opportunity, and rationalization explains the motivation for fraudulent behavior. However, this model is not without criticism. In particular, some researchers aim to link the fraud triangle with other approaches such as routine activity theory and the factors of money, ideology, coercion and ego/entitlement (MICE) to provide further insights to motivate and enable organizations to prevent, detect and investigate fraud. Another dimension to explain fraud is capability which conceptually acts

as the fourth factor of the fraud triangle which then develops into the Fraud diamond. Capabilities consist of position, intellectual capacity, self-confidence, resistance to stress and guilt and the ability to coerce and persuade others.[1]. Thus, top management positions are considered to have high capabilities.

The enormous competition that exists in the world of government has influenced government leaders to commit various acts of fraud. The Corruption Eradication Commission (KPK) has handled 1,310 criminal cases of corruption from 2004 to October 20, 2022. This documentation shows how corruption has spread to the village level, which is also the core of the Unitary State of the Republic of Indonesia. To eradicate corruption effectively, consistently and irrationally, there must be a collaborative effort [2]

There are many fraud cases that occur in Bengkulu province, especially South Bengkulu, there are 15 ASNs whose status as former convicts of criminal acts of corruption have officially been dismissed from the civil service. The status of the fired ASNs is that the case has permanent legal force or *inkracht*. These 15 ASNs were involved in corruption cases who had been serving in the South Bengkulu Dukcapil Service, Agriculture Service, Village Secretary (Sekdes), DPPKBPA, South Bengkulu Regency Plantation and Government Service, PUPR Service and Disdikbud.[3]

In relation to corruption cases which are part of fraud, they can be explained in several theories [4] namely (1) Jack Bologne's GONE Theory of corruption. The factors that cause corruption are greed, opportunity, need and exposure. Greed has the potential to be owned by everyone and is related to individual perpetrators of corruption. Organizations, agencies, or the wider community in certain circumstances open up opportunities to commit fraud. The need factor is closely related to individuals to support a normal life. The disclosure factor relates to the actions or consequences faced by the perpetrator of fraud if the perpetrator is found to have committed fraud, (2) Corruption occurs because of factors of power and monopoly which are not accompanied by accountability, (3) Corruption Theory Donald R. Cressey Fraud Triangle Theory, Three factors that influence fraud are opportunity, motivation and rationalization. These three factors have the same degree of influence on each other, (4) Cost-Benefit Model Theory, According to this theory, corruption occurs if the benefits of corruption obtained are felt to be greater than the costs/risks (Net Benefit Value of Corruption), (5) Theory Willingness and Opportunity to Corrupt. Corruption occurs if there is an opportunity/opportunity (weaknesses in the monitoring system, etc.) and intention/desire (driven by need & greed). Corruption occurs if the benefits obtained from corruption are felt to be greater than the costs/risks (Net Benefit Value of Corruption), (5) Theory of Willingness and Opportunity to Corrupt. Corruption occurs if there is an opportunity/opportunity (weaknesses in the monitoring system, etc.) and intention/desire (driven by need & greed). Corruption occurs if the benefits obtained from corruption are felt to be greater than the costs/risks (Net Benefit Value of Corruption), (5) Theory of Willingness and Opportunity to Corrupt. Corruption occurs if there is an opportunity/opportunity (weaknesses in the monitoring system, etc.) and intention/desire (driven by need & greed).

Research conducted by [5] by using an attribution theory approach to identify and explain the causes or motives that underlie someone's behavior that underlies someone to commit fraud. Many factors influence someone to commit fraud. Several studies have also been conducted to examine fraud and the impacts it causes. Several factors that influence fraud have been studied by several previous researchers, where the independent variables used in previous research include law enforcement [6], pressure [7] ; [8], religious beliefs [9], rationality [10]; [11] and Machiavellian traits [11] [12] [13] [7]

The first factor that influences the tendency to commit fraud is law enforcement. Law enforcement can be done by creating legal norms or regulations that aim to regulate parties who have interests [14]. According to [15], law enforcement is an effort to enforce or function real legal norms as guidelines for behavior or legal relations in social and state life. Law enforcement is a process that involves many things, namely all legal subjects in every legal relationship. In Law Number 32 of 2004 concerning Regional Government (UU Pemda) Regional Regulations are formed in the context of implementing provincial/regency/city regional autonomy and assistance tasks and are a further elaboration of higher statutory regulations by taking into account the characteristics of each region. Research examining law enforcement against fraud has been carried out by several previous researchers and the research results have not proven consistent results. [6] proves that law enforcement has no effect on fraud in the government sector. Research conducted by [16] which tested the effect of law enforcement on fraud using research objects as employees of the Regional Work Unit in the District Government of Sidoarjo Regency, proving that law enforcement had a negative effect on the tendency to cheat.

Another factor that influences fraud intention is pressure, because in a person's life there must be pressure, the higher the pressure experienced by a person, the higher the tendency to commit fraudulent acts. Every perpetrator must face some type of pressure that makes it necessary to commit fraud. Perceived pressure is defined as the motivation that leads an offender to engage in unethical behavior. In general, stress is usually caused by several factors, including an excessive lifestyle, needs that must be met while finances are inadequate as well as greed and always feeling like someone is lacking.[16]. Pressure is not only caused by the things above, there is also pressure from work in the form of company targets that must be met for the company's financial interests and

external pressure in the form of market expectations that must be met and terms of agreements with financial institutions that must be fulfilled.

The relationship between morality and religion is a complex one. Religion refers to a set of beliefs involving supernatural agents, a code of ethics, a set of rituals and a self-transcendent experience, or a sense of belonging to a community of believers. Morality refers to prosocial behavior (practical aspects of ethics), intuitive and reflective judgments of actions as right, permissible or wrong (normative ethics) or beliefs about the basis on which morals can be right or justified (meta-ethics) [9]. In a religious belief there is a prohibition against committing unethical actions because it is a sin.

Another factor that influences fraud intention is rationality. Almost all Fraud is motivated by Rationality. Rationality makes someone who initially doesn't want to commit fraud eventually do it. Rationality is a personal reason (because there are other factors) that can justify an action even though the action is actually wrong. Rationality is a justification for a person's behavior in committing fraud, where the results of research testing rationality for fraud provide mixed results. Study [12] prove that rationality has a positive effect on fraud.

Individual factors are also factors that influence fraud intention, because individual factors are greatly influenced by the environment, one must focus on innate factors that are inherent in the individual and have the potential to trigger fraudulent intentions. [17] believes that the individual factors that influence fraud intention are Machiavellian traits. Machiavellian is a design of social behavior that involves a person inciting others to oppose the public interest in order to obtain personal gain. Highly Machiavellian individuals tend to make ethical decisions based on their self-interest and use deception and manipulation to achieve their goals. Then, related to Machiavellian variables, this has also been studied by [18]; [19]; and [20] that Machiavellians can have a positive influence on fraud.

This research refers to research conducted by [5], the difference between this research and previous research lies in the independent variables. This research uses independent variables, namely law enforcement, pressure, religious beliefs, rationality, and Machiavellian traits. The research object used in this research is the Bengkulu Province state civil servants (ASN) who occupy positions in echelon III.

2. GRAND THEORY

2.1 Attribution Theory

According to [21] as the originator of attribution theory, attribution theory is a theory that explains a person's behavior. Attribution theory explains the process of how we determine the causes and motives of someone's behavior. This theory refers to how a person explains the causes of other people's or his own behavior, which will be determined whether internally, for example nature, character, attitude, etc. or externally, for example the pressure of certain situations or circumstances which will have an influence on individual behavior [22]

Attribution theory explains about understanding a person's reaction to events around them, by knowing their reasons for the events they experience. Attribution theory explains that there are behaviors that are related to an individual's attitudes and characteristics, so it can be said that just by looking at their behavior you will be able to know the person's attitudes or characteristics and can also predict a person's behavior in facing certain situations.

[21] also states that internal forces (personal attributes such as ability, effort and fatigue) and external forces (environmental attributes such as rules and weather) together determine human behavior. He emphasized that sensing indirectly is the most important determinant of behavior. Internal and external attributions have been stated to influence individual performance evaluations, for example in determining how superiors treat their subordinates, and influencing individual attitudes and satisfaction with work. People will behave differently if they perceive their internal attributes more than their external attributes.

2.2 Previous Research and Hypothesis Development

2.2.1 Effect of Law Enforcement on Fraud Intention

Law enforcement is a process carried out to enforce legal norms in real terms as a guide for behavior so that it runs as it should. If the organization's operational processes are not implemented in accordance with existing regulations, it will be possible for fraud to occur in these operational activities, whether committed by people who are directly involved or who are not directly involved.

Good law enforcement is usually inseparable from good legal rules in the organization, in accordance with attribution theory which explains the motives

of a person's behavior, because in the rules of the organization there are no loopholes for someone to commit acts of fraud, the higher the attitude of obeying the law. someone, So, the better the law enforcement system, the lower the level of fraud. [24] proves that law enforcement has a negative effect on the tendency to cheat. Study [25] proves that better law enforcement will reduce fraud that occurs in the management of village funds.

H1: Law enforcement has a negative effect on fraud intention

2.2.2 The influence Pressure on Fraud Intention

Pressure is defined as something that happens in the perpetrator's personal life that motivates him to cheat. Pressure is divided into several types, namely financial pressure, social pressure, and other pressure, because not everyone has the same pressure. The more pressure there is on a person, the more demands there are on that person, this is in accordance with attribution theory which explains the motives of a person's behavior, the more pressure a person experiences, the more demands there are, therefore to fulfill these demands a person is required to do something. cheating, it can be concluded that the stronger the pressure experienced, the greater the tendency to commit fraud. Study [13], [25] proves that pressure has a positive effect on the tendency to cheat.

H2: Pressure has a positive effect on fraud intention

2.2.3. The Influence of Religious Faith on Fraud Intention

The level of belief or religious level is belief in God who created and controls the universe. [26] define religion as a symbol system, belief system, value system, and behavior system where the religious level of religion is grouped into five dimensions, namely (1) experience, (2) ritual, (3) ideological, (4) intellectual, and (5) consequences [26]. The relationship between morality and religion is a complex one. Religion refers to a set of beliefs involving supernatural agents, a code of ethics, a set of rituals and a self-transcendent experience, or a sense of belonging to a community of believers. Morality refers to prosocial behavior (practical aspects of ethics), intuitive and reflective judgments of actions as right, permissible or wrong (normative ethics) or beliefs about the basis on which morals can be right or justified (meta-ethics) [9]. In a religious belief there is a prohibition against committing unethical actions because it is a sin. There are differences between one person's

religious faith and another. A person with a high level of religious faith does not commit unethical behavior because they believe unethical behavior is prohibited by their religion.

H3: Religious beliefs have a negative effect on Fraud Intention

2.2.4. The Influence Rationality on Fraud Intention

[27] explains that rationalization is self-justification or wrong reasons for wrong behavior. Rationalization occurs because most perpetrators feel that they are not committing a crime, but are doing something that they should naturally do. Rationalization is an important element in the occurrence of fraud, where the perpetrator seeks justification for his actions. Rationalization is needed by fraud perpetrators to create the perception that they are honest and trustworthy people, but are victims of circumstances. The perpetrator who will commit an act of fraud believes that the action carried out is not fraud but is a right of the perpetrator that must be obtained. This arises based on the performance that the perpetrator has given to an organization which results in the action taken being something that is right and not a mistake, this is in accordance with attribution theory which explains the motives for a person's behavior, the greater the rationalization or self-justification that a person has. the greater a person's tendency to commit acts of fraud. Research conducted by [28] proves that the most dominant factor in committing fraud is rationality. Study [12] and [29] proves that rationality has a positive effect on fraud. From several previous research results, the hypothesis proposed is:

H4: Rationality has a positive effect on fraud intention

2.2.5. The influence of Machiavellian traits on fraudulent intention

This Machiavellian trait is a trait that can have a negative impact on a profession, because if someone has this Machiavellian trait they will tend to have manipulative thoughts in their life.[7]. Machiavellian traits can influence a person's ethical level in committing fraud. Apart from that, it can also influence other people to follow their wishes in order to achieve personal gain. In accordance with attribution theory, Machiavellian traits are one of the factors that can cause a person to commit acts of fraud, because Machiavellian traits encourage a person to always do everything as perfectly as possible so that a sense of manipulation grows within him and is willing to do anything in

everything so that everything looks good. good and perfect as he wishes. Therefore, the higher the Machiavellian nature in a person, the greater the tendency to commit fraud. Research on Machiavellian traits was carried out by [11] ; [13]; [30] which shows that Machiavellianism has a positive effect on fraud intention so that the hypothesis proposed is:

H5: Machiavellian traits have a positive effect on fraud intention

3. RESEARCH METHODS

3.1. Types of Research

The type of research used in this research is quantitative research with survey methods. Quantitative research using survey methods is research conducted on large or small populations. The data studied is data from samples taken from that population [31]. The type of data used in this research is primary data. Data was collected through a questionnaire method, namely distributing a list of questions (questionnaire).

3.2. Research Time

Study This research was conducted from February 1, 2023 to April 25, 2023. This research was conducted by distributing questionnaires via Google Form to ASN in Bengkulu Province

3.3 Operational Definition and Variable Measurement

3.3.1 Dependent Variable

3.3.1.1. Fraud Intention

Fraud intention is the employee's intention to do something unethical in the form of cheating or fraud. The fraud intention variable indicator refers to research by [32]. Fraud intention in this study uses 6 measurement items which include (1) Intentional/unintentional actions, (2) Actions that are not serious/serious, (3) Actions that are considered not dangerous for the company/dangerous for the company, (4) Actions which are not dangerous for the individual/dangerous for the individual, (5) Very unethical/very ethical actions, (6) Covert/overt actions, so that the questions asked for the six fraud intention items are 9 questions. To measure Fraud intention, researchers used a Likert scale with levels (1) strongly disagree/STS, (2) disagree/TS, (3) Neutral/N, (4) agree/S,

3.3.2 Independent Variables

3.3.2.1 Law Enforcement

Law enforcement is the process of making efforts to enforce or function real legal norms as guidelines for behavior in traffic or legal relations in social and state life. The law enforcement variable is measured using indicators developed by [33] [34] as follows: a) compliance with the law, b) legal rules within the agency, c) judicial decisions in accordance with legal facts, d) criminal law enforcement process. The measurement uses a Likert scale (1) strongly disagree/STS, (2) disagree/TS, (3) Neutral/N, (4) agree/S, and (5) strongly agree/SS, with an instrument consisting of 6 question items

3.3.2.2. Pressure

Pressure is defined as something that happens in the perpetrator's personal life that motivates him to cheat. The stronger the pressure experienced, the greater the possibility that fraud will occur [27]. The pressure within the perpetrator can be measured by looking at a) his dissatisfaction with the compensation received from the company (greed), b) his lifestyle tends to be luxurious, c) he has accumulated debts, d) his addiction to gambling or drinking alcohol, e) his performance in the company lack of respect from superiors, and f) experiencing emotional trauma at home or work. To measure this pressure, researchers used a Likert scale with levels of (1) strongly disagree/STS, (2) disagree/TS, (3) Neutral/N, (4) agree/S, and (5) strongly agree/SS, with an instrument consisting of 7 statement items.

3.3.2.3 Religious Beliefs

Religious beliefs are the basis used to explain employee behavior with their God (their religion). The indicators used to measure religious belief use the instruments used by [35] and [36]. Religious beliefs in this study used 17 questions using a 1-5 Likert scale. Likert scale 1 if the respondent answered strongly disagree and Likert scale 5 if the respondent answered strongly agree

3.3.2.4. Rationality

Rationality is self-justification or an excuse for the fraud committed. Rationalization occurs because most perpetrators feel that they are not committing a crime, but are doing something that they should naturally do. Rationalization within the perpetrator can be measured by looking at self-justification that the action carried out has a good aim, the perpetrator will not lose his family and property by committing fraud, and the perpetrator also feels that

what he has done to fulfill his dissatisfaction with the compensation received measures rationalization. Measuring the rationalization variable adopt the instrument [27] [36] which consists of 10 questions. Researchers used a Likert scale with levels of (1) strongly disagree/STS, (2) disagree/TS, (3) Neutral/N, (4) agree/S, and (5) strongly agree/SS.

3.3.2.5 Machiavellian traits

The characteristics of Machiavellianism are often identified with negative or manipulative behavior. Machiavellianism tends to take advantage of situations, is willing to ignore the rules that apply in the organization, and is more likely to commit fraud. Machiavellian individuals can manipulate reports to benefit the individual and the group attached to them. The nature of Machiavellianism tends to justify lying for personal gain without having to think about morals or ethics. [37] uses several factors that influence Machiavellian traits, namely: a) Low ideological commitment, b) Ego, c) Manipulative, d) Aggressive. To measure this Machiavellian trait variable, researchers used a Likert scale consisting of 13 questions with a level of (1) very agree/STS, (2) disagree/TS, (3) Neutral/N, (4) agree/S, and (5) strongly agree/SS.

4. RESEARCH RESULTS

Of the 500 questionnaires sent to all State Civil Apparatus (ASN) working throughout Bengkulu province who met the research criteria, 250 questionnaires were returned and 200 questionnaires could be processed so that the respondent rate in this study was 40%.

4.2. Validity and Reliability Test Results

Convergent validity consists of outer loading (indicator) and average variance extracted (AVE). The results of convergent validity testing for the outer loading value can be seen in the table below.

Table 1. Cronbach's Alpha , Average Variance Extracted (AVE). and Composite Reliability

Variables	Cronbach's Alpha	AVE	Composite Reliability
Fraud Intention	0.877	0.671	0.910
Law enforcement	0.904	0.723	0.929
Pressure	0.773	0.585	0.849
Religious Beliefs	0.985	0.809	0.983
Rationality	0.898	0.711	0.924

Machiavellian	0.834	0.667	0.889
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Based on table 1, it can be seen that all variables in this study have a Cronbach's alpha value > 0.6 and a composite reliability value > 0.7, so it can be said that all constructs are reliable. This can be interpreted as meaning that each construct in the research model has internal consistency and test instrument reliability

4.3. Discriminant Validity

The cross loading value is said to be valid when the value obtained is >0.60 or higher than other values in indicator tests with different variables. The results of discriminant validity testing for cross loading values can be seen in the following table:

Table 2. Cross Loading Values

Variable	Cross Loading
Fraud Intention	0.768 - 0.857
Law enforcement	0.800 - 0.893
Pressure	0.705 - 0.846
Religious Beliefs	0.811 - 0.935
Rationality	0.700 - 0.904
Machivellian	0.762 - 0.871

The cross loading value is said to be valid because the value obtained is >0.60 or higher than other values in indicator tests with different variables.

4.4. Structural Model Test (Inner Model)

Inner model testing is carried out by looking at the r square value of the research model to see the relationship between constructs. The higher the r square value means the better the predictive capital of the proposed research model. The r square value in this research can be seen in the following table.

Table 3. R-Square Value

	R Square	R Square Adjusted
Fraud Intention	0.252	0.232

According to [38], an R-Squre value of 0.75 indicates a strong model, 0.50 indicates a moderate model and 0.25 indicates a weak model. Based on table 3, it shows that the influence of the relationship between the independent variable and the dependent shows a weak influence. From the test results, the variables law enforcement, pressure, religious beliefs, rationality and Machiavellian nature were able to explain their influence on fraud

intention by 23.2% and the rest was explained by other variables.

4.5. Hypothesis Testing

Table 4. Total Effects

	Original Sample (O)	T Statistics	P Values
Law Enforcement	-0.306	4,210	0,000
Pressure	0.192	2,669	0.036
Religious Beliefs	0.037	0.365	0.715
Rationality	0.297	5,067	0,000
Machiavellian	0.263	3,865	0.003

4.5.1 The Influence of Law Enforcement on Fraud Intention

The results of this research prove that law enforcement has a negative and significant effect on Fraud Intention. This relationship in a negative direction can be interpreted as meaning that individuals who have a process for enforcing good legal norms make the tendency to commit fraud low, so that the higher the law enforcement, the lower the tendency to commit fraud.

The results of this research support attribution theory which explains a person's motives and behavior. Law enforcement is an individual's process of enforcing applicable legal norms. The better the individual is at enforcing the law, the better the individual will be at enforcing the law. These results are in line with research [34] proves that the better law enforcement in government agencies can reduce the level of fraud in the government sector. Agencies that carry out law enforcement will reduce the risk of high levels of accounting fraud occurring.

4.5.2. The Effect of Pressure on Fraud Intention

The results of this research prove that Pressure has a positive and significant effect on Fraud Intention. From the second hypothesis it can be said that the pressure possessed by ASN has a positive and significant effect on Fraud Intention. This relationship in a positive direction can be interpreted as indicating that individuals have strong pressure, namely economic pressure in the form of greed, a luxurious lifestyle and mounting debts. Then there is also social pressure in the form of demands from work, gambling habits, consuming drugs and alcoholic drinks. So, with the

high pressure that is obtained, the level of tendency to commit fraud increases.

The results of this research support attribution theory which explains a person's motives and behavior. Pressure is a situation that can encourage individuals to commit fraud to meet existing demands. The results support the research of [12] [39] which proves that if pressure exists within a government agency, it can lead to fraud. The influence of pressure on accounting fraud is in accordance with the theory put forward by Cressey that pressure is a driving factor for someone to commit fraud. So pressure has a significant positive effect on fraud.

4.5.3. The Influence of Religious Faith on Fraud Intention

Based on the results of testing the fifth hypothesis, it can be concluded that religious beliefs have no effect on fraud intention, which means that the better the religious beliefs held by ASN, the less likely it will influence fraud intentions carried out by the employees themselves. As stated by Glock and Stark (1965), religion is a symbol system, belief system, value system, and behavior system where the religious level of religion is grouped into five dimensions, namely (1) experience, (2) ritual, (3) ideological, (4) intellectual, and (5) consequences. The relationship between morality and religion is a complex one. Religion refers to a set of beliefs involving supernatural agents, a code of ethics, a set of rituals and a self-transcendent experience, or a sense of belonging to a community of believers. Morality refers to prosocial behavior (practical aspects of ethics), intuitive and reflective judgments of actions as right, permissible or wrong (normative ethics) or beliefs about the basis on which morals can be right or justified (meta-ethics) [9]. In a religious belief there is a prohibition against committing unethical actions because it is a sin. There are differences between one person's religious faith and another. A person with a high level of religious faith does not commit unethical behavior because they believe unethical behavior is prohibited by their religion. permissible or wrong (normative ethics) or beliefs about moral foundations can be right or justified (meta-ethics) [9]. In a religious belief there is a prohibition against committing unethical actions because it is a sin. There are differences between one person's religious faith and another. A person with a high level of religious faith does not commit unethical behavior because they believe unethical behavior is prohibited by their religion. permissible or wrong (normative ethics) or beliefs about moral foundations can be right or justified (meta-ethics)

[9]. In a religious belief there is a prohibition against committing unethical actions because it is a sin. There are differences between one person's religious faith and another. A person with a high level of religious faith does not commit unethical behavior because they believe unethical behavior is prohibited by their religion.

4.5.4. *The Influence of Rationality on Fraud Intention*

The results of this research prove that Rationality has a positive and significant effect on Fraud Intention. From the fourth hypothesis, it can be said that the Rationality possessed by Bengkulu Province ASN has a positive and significant influence on Fraud Intention. This relationship with a positive direction can be interpreted that rationality is a good attitude where it makes individuals think and behave rationally, but this rational attitude can change when the individual is faced with a choice of circumstances that change the individual to follow the environment in which he is located, so that the individual This will rationalize the actions taken to tend to commit fraud. The results of this research support attribution theory which explains a person's motives and behavior. Rationality is a situation that can encourage individuals to commit fraud because the perpetrator tries to create the perception that they are honest and trustworthy people but become victims of a situation by believing that what they are doing is not an act of fraud but is a right that they deserve.

4.5.5. *The Influence of Machiavellian Traits on Fraud Intention*

The results of this research prove that Machiavellian traits have a positive and significant effect on Fraud Intention. From the fifth hypothesis it can be said that Machiavellian traits have a positive and significant influence on Fraud Intention. This relationship in a positive direction can be interpreted as meaning that the greater the Machiavellian nature possessed by an individual, the higher the tendency to commit fraud. Because Machiavellian traits are traits that have a negative impact, individuals who have Machiavellian traits tend to have low ideological commitment, high ego, are manipulative and aggressive, so that individuals who have high Machiavellian traits tend to commit Fraud Intention.

The results of this research can support attribution theory which explains a person's motives and behavior. Machiavellian traits are traits that encourage someone to be willing to do anything to achieve their goals. The results of this research

support research conducted by [11] [30] which shows that the higher a person's Machiavellian nature, the higher the tendency to act fraudulently. Thus, individuals with a high level of Machiavellian tend to use unethical behavior to get what they want.

5. CONCLUSION

From the results of hypothesis testing it can be concluded that (1) law enforcement has a negative and significant effect on fraud intention, (2) pressure has a positive and significant effect on fraud intention, (3) religious beliefs have no effect on fraud intention, (4) rationality has a positive effect and significant effect on fraud intention and machievlian nature has a positive and significant effect on fraud intention.

RESEARCH LIMITATIONS

The limitations of this research are (1) the respondent rate from the research is still quite low, (2) some questions still show a low level of validity so that future research should carry out a pilot test first if using the same questionnaire, (3) there is a change in state civil servants, so that the completeness of the respondent data relating to the length of time they have held the position they have currently held, many people still do not fill it, (4) the adjusted R-Square value is still low so that further research can add other variables which are thought to influence individuals to commit fraud.

RESEARCH IMPLICATIONS

It is hoped that this research can explain attribution theory in explaining several factors that can influence individuals to commit fraud so that this research can provide implications for local governments in managing civil servants who work in their respective agencies so that they can minimize fraud that occurs which can be committed by civil servants. Country. It is hoped that further research can add other variables such as using the variables explained in Hexagon theory such as collusion, ego and other variables such as narcissism and work environment. It is also hoped that further research can improve research instruments so that research instruments can be even better.

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