

ABSTRACT

The purpose of this research is to evaluate the effect of pressure, opportunity, rationalization, capability, arrogance and religiosity on the asset misappropriation. The population of this study was 302 employees at BPS se-Provinsi Maluku with a research sample of 266 respondents. The sample selection method applies a simple random sampling technique. The data collection method uses a questionnaire via Google Form. This research applies the Structural Equation Modeling Partial Least Square (SEM-PLS) method in analyzing data. The conclusion from this research is that the pressure and rationalization variables have a positive and significant influence on asset misappropriation. The moderating effect of religiosity is able to weaken the influence of the rationalization variable on asset misappropriation. The variables opportunity, capability, arrogance and religiosity do not significantly influence asset misappropriation. The moderating effect of religiosity is unable to weaken the influence of the variables pressure, opportunity, capability and arrogance on asset misappropriation. This research contributes to the government in formulating policies purpose at reducing fraudulent behavior, especially asset misappropriation. The findings from this research can also serve as a guide as an evaluation tool for efforts to improve fraud prevention in the workplace. And it can be a guide in developing an internal control system, especially for government institutions in Indonesia outside the ranks of the ministries in this research

Keywords: *fraud pentagon theory; religiosity; government; asset misappropriation*

