ABSTRACT

This study aims to analyze the interaction of all Fraud Diamond elements in affecting the Local Revenue Performance of Central Java Province for the 2022–2025 period. The elements examined include incentive policies as Rationalization, GRDP per capita growth rate as Capability, accounts receivable growth rate as Opportunity, and annual inflation rate as Pressure. The methodology used is a quantitative descriptive non-statistical approach based on financial secondary archival data. The validity of conclusions is evaluated through pattern matching analysis techniques triangulated with the Examination Result Reports (LHP) of BPK RI, Central Bureau of Statistics (BPS) reports, and local Regional Regulations (Perda).

The results show that the integrated dynamics of Fraud Diamond elements is a fundamental instrument for the fluctuations of Local Revenue Performance. The contribution pillar of Central Java's regional autonomy is consistently independent, locking a Perfect Score of 3 (ratio 63.01%–67.30%) due to the strong national-scale economic Capability of the region. Meanwhile, the growth pillar is vulnerable to obstruction if the administrative Opportunity for tax postponement expands due to high inflation Pressure. The turnaround of success was achieved through strict active collection management that successfully reduced the growth rate of receivables to minus -15.93% in 2025, as well as accurate budget target settings to cut the space for bureaucratic Rationalization, thereby securing Local Revenue Performance to remain stable in the moderately effective criteria (95.37%). This study confirms the importance of the quantitative descriptive non-statistical Fraud Diamond framework in managing local fiscal risk mitigation.

Keywords:Fraud Diamond, Local Revenue Performance, Motor Vehicle Tax, Pattern Matching, Document Triangulation.

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