ABSTRACT

This research aims to test the moderating effect of internal quality control procedures on the relationship between perceptions of organizational justice and employee fraud. This research also aims to test the effects of five organizational factors, namely : environmental ethics, the risk management training, internal audit activity, information and communication and monitoring to the quality of internal control procedures.

This research was conducted using the survey method of accounting department heads or finances Indonesian companies from 70 companies located in Semarang City. This research using two analysis models, the first model test using logistic regression analysis, and the second model using multiple regression analysis.

The results showed that the first model explain the quality of internal control procedures provide moderating influence to the relationship between perception of organizational justice with employee fraud. Then, the second model explain that environmental ethics, internal audit activity and risk management training and monitoring influence to the quality of internal control procedures. Further, information and communication was not effect to the quality of internal control procedures.

Keywords : Quality of Internal control procedures, fraud, employee, auditing.

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