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Demikian surat tugas ini dikeluarkan untuk dapat dilaksanakan dengan baik dan penuh tanggung jawab.

Bandung, 10 Februari 2021

**Wiwin Sukiati,SE.,M.Si**

# **EFFECT OF FRAUD DIAMOND ON EMPLOYEE FRAUD TENDENCY**

**PENELITIAN  
EKONOMI – AKUNTANSI**



Oleh :

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**FAKULTAS EKONOMI  
UNIVERSITAS SANGGA BUANA  
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# EFFECT OF FRAUD DIAMOND ON EMPLOYEE FRAUD TENDENCY

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## ***ABSTRACT***

Purpose of study is to determine and describe of effect of diamond fraud which includes Pressure, Opportunity which includes Pressure, Opportunity of employee fraud at the Mazda dealership in Bandung Branch with descriptive and associative research methods

The sample selection used using the saturated sampling method. The type of data used is cross section. The source of this research uses primary data. Respondents of this study were all employees of Mazda dealer Bandung Branch as many as 59 respondents.

The test results show that there is a simultaneous or simultaneous effect of all independent variables, namely fraud diamond, on the tendency of employee fraud. Meanwhile, in the T test (partial), only the opportunity variable (opportunity) does not have a significant effect on the tendency of employee fraud at the Mazda dealership in Bandung Branch.

keywords: Fraud Diamond, Employee Fraud Tendency