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Fraud prevention: relevance to religiosity and spirituality in the workplace

Pupung Purnamasari[a*],Ima Amaliah[b]

a,b Bandung Islamic University, 40193, Bandung, Indonesia

Abstract

Research of fraud prevention with religious and spiritual values in the workplace has not been widely researched by previous researchers. This research is important considering the high cost of disclosing a fraud action case. Analyzing measurement used is *Moderated Regression Analysis* (MRA) using 30 investigating auditors from Development Financial Controller (BPKP) as research respondents. The results indicate that there is positive and significant influence between religiosity and spirituality on fraud prevention. It is proven to give a positive and significant effect as a variable that strengthens the relationship between religiosity and fraud prevention.

Keywords: religiosity; spirituality; fraud prevention, auditor.

1. Introduction

1.1 Background of the research

The development and financial controller agency (BPKP) is a state agency that has the authority to supervise the assets of Indonesia. Thus, BPKP should consist of people who have high credibility and integrity to their nation and the country. However, the unfavourable work environment, a loose rule of law and lack of religious values at the workplace often erode the character and integrity of an employee to their job. This is reflected by the data published

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* Corresponding author: Tel: 062224264064

E-mail address: pupung@unisba .ac.id