

UNIVERSITI TEKNOLOGI MARA

**CONTRIBUTING FACTORS OF
FRAUD INTENTION BEHAVIOR:
A CASE OF ROYAL MALAYSIAN
POLICE IN KELANTAN**

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Dissertation submitted in fulfillment
of the requirements for the degree of
Master of Accountancy

Faculty of Accountancy

January 2021

AUTHOR'S DECLARATION

I declare that the work in this thesis was carried out in accordance with the regulations of Universiti Teknologi MARA. It is original and is the results of my own work, unless otherwise indicated or acknowledged as referenced work. This thesis has not been submitted to any other academic institution or non-academic institution for any degree or qualification.

I, hereby, acknowledge that I have been supplied with the Academic Rules and Regulations for Post Graduate, Universiti Teknologi MARA, regulating the conduct of my study and research.

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ABSTRACT

This study aims to identify the factors that contribute towards fraud intention. This study utilised primary data collected by a questionnaire-based survey on 190 police officials in Kelantan. Data were analysed using descriptive statistics, factor analysis, and cross-sectional regression. The instruments were adopted from previous research. The results derived in the study showed a statistically significant positive relationship between two basic variables of fraud theory which were opportunity and rationalization with fraud intention. However, element pressure had no significant relationship with fraud intention. Moreover, this study revealed that religiosity was statistically significant and negatively correlated towards fraud intention. Therefore, higher religiosity of an individual correlated with the lower intent to commit fraud. The results would assist the Anti-Corruption Committee, the Integrity Commission Enforcement Agency, the Police Department and the related agencies in Malaysia and other countries in developing policies to minimize cases of fraudulent conduct.

Keywords: fraud triangle, fraud intention, pressure, opportunity, rationalization, religiosity

ACKNOWLEDGEMENT

Firstly, I would like to thank God, for letting me through all the difficulties and giving me the opportunity to embark on my Master and for completing this long and challenging journey successfully.

Secondly, I would like to acknowledge and give my warmest thanks to my supervisor Dr. Ruslaina Yusoff and co-supervisor, Dr. Siti Haliza Asat. Thank you for the support, patience and ideas in assisting me with this dissertation. All of their help, stimulating suggestions and encouragement throughout my research and writing of this dissertation.

I also would like to express my gratitude to DSP Muhamad Shukri Bin Awang Mat, Penolong Pengarah Bahagian Keselamatan Majlis Keselamatan Negara Negeri Kelantan for guiding me to understand more about nature of work as a police officer and help me to reach my respondent smoothly. I also want to thank the staff of Ibu Pejabat Polis Kontijen (IPK) Kelantan, especially Superintendent of Police (SUPT) Idrus bin Hanapiah, Ketua Jabatan Pengurusan for allowing me to collect data at the IPK Kelantan and providing me the information to help me to have more understanding about police for my analysis.

Finally, I would like to give special thanks to my husband Mohamad Raffizi bin Saari, my son Muhamad Uwais bin Mohamad Raffizi and my family as a whole for their continuous support and understanding when undertaking my research and writing my dissertation. Your prayer for me was what sustained me this far.

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