

ABSTRACT

Financial statements as media accountability reporting transactions reported to the customer and owner of the capital must be presented fairly. In fact, as the development of the business is such a complex and varied to make progress in the economy tend to be accompanied by the emergence of crimes, such as fraud financial statements. It requires the auditor in particular should be able to understand the fraud that occurred.

Financial statement fraud action resulted in losses on the part of the main users of financial statements are highly dependent of their decision-making based on financial statements. The main users of financial statements are shareholders, investors, and creditors. Financial statement fraud as an intentional or carelessness either intentional act or omission that resulted in material errors in the financial statements so that the financial statements contain misleading information.

This type of research used in this research is descriptive verification is causality. In the city of Salatiga there are 11 BMT where in each distributed questionnaire for this study that the total population of 42 respondents to the research and already there are 32 questionnaires that have been returned by the respondent of the total population.

Results of this study, the five components of internal control simultaneous influence on the trends in accounting fraud while partially the five components of internal control significant influence with negative direction unless the research component not significant risk with the negative direction.

Keywords: Internal Control, Trends in Accounting Fraud