***ABSTRACT***

This study aims to examine the effect of sharia compliance, Islamic corporate governance, and internal control on fraud sharia commercial banks. The independent variable used is sharia compliance with Islamic income ratio, profit sharing ratio, zakat performance ratio, equitable distribution ratio, Islamic corporate governance, and internal control. The dependent variable used is fraud at sharia commercial banks. The population in this study were all sharia commercial banks registered in OJK for the period of 2012 to 2017. The sample was selected using purposive sampling method the total sample used in this study are 5 sharia commercial banks with a 6 year study period. The method analysis used in this study is multiple regression which is processed using SPSS version 23. Based on the results of this study indicate that sharia compliance variable with the zakat performance ratio has an influence on fraud in Islamic commercial bank, while Islamic income ratio, profit sharing ratio, equitable distribution ratio, Islamic corporate governance and internal control do not have an influence on fraud at sharia commercial banks.

**Keywords**: sharia compliance, Islamic corporate governance, internal control, fraud, sharia commercial banks