ABSTRACT

Fraud is an important issue that attracts or steals a lot of media attention, because fraud is an entity that is not easily avoided by companies in the modern world. ACFE reports that the presentation of asset misappropriation cases in 2022 is 86% and is the highest fraud scheme compared to corruption and financial statement fraud.

The fraud hexagon theory is the development and refinement of the fraud triangle, fraud diamond and fraud diamond theories. The fraud hexagon theory is called the S.C.C.O.R.E. model which consists of components namely Stimulus, Capability, Collusion, Opportunity, Rationalization, and Ego. This study aims to provide empirical evidence about the fraud hexagon factors that underlie asset misuse at RSUD Oto Iskandar Di Nata.

The population in the study consisted of 61 employees of administrative and technical personnel of one of the Oto Iskandar Di Nata Hospital. The sample method applied is non-probability sampling using purposive sampling technique. This research sample has the following criteria: (1) Permanent employees, (2) Duration of work min 1 year and (3) Employees who work in the administrative and technical sections. The sample was calculated using the slovin formula so that the number 40 was obtained, but the sample used was 54 people, so the number was qualified.

Based on the results of data processing with 54 respondents at Oto Iskandar Di Nata Hospital, it is concluded that the pressure variable, variable, and capability variable have a positive effect on asset misappropriation. The collusion variable has a negative effect on asset misappropriation. Meanwhile, the rationalization variable and the arrogance variable have no influence on asset misappropriation.

Further research is recommended to distribute questionnaires online in order to expand the scope of the population area and research sample in order to obtain more information and data.

Keyword: Arrogance; asset misappropriation; capability; collusion; fraud hexagon; opportunity; pressure; rationalization.