

ABSTRACT

The rise of corruption cases occurring in city/district government, increasing cases of Corruption in the health sector every year, also the West Java region, which is included in the top three regions with the most corruption cases, as well as the large number of ASN/PNS involved in corruption cases can reduce public trust in government also decreased government performance.

This study aims to analyze the perceptions of employees of the Bandung District Health Office towards Corruption using the Fraud Hexagon theory, which consists of factors of Pressure, Collusion, Capability, Opportunity, Rationalization, and Ego so that it can be known what factors can cause someone to commit Corruption.

The population of this study was Bandung District Health Office employees, totaling 146 people. Sampling using convenience sampling method with a total sample of 76 respondents. This research is a quantitative research using primary data by distributing questionnaires. Hypothesis testing uses multiple linear regression analysis with the help of IBM SPSS Statistics 26 software.

The test results show that of the six variables tested, only two variables have an influence, namely Rationalization, which has a positive and significant effect on Corruption, and Ego, which has a negative and significant effect on Corruption. While the other four variables, namely Pressure, Collusion, Capability, and Opportunity, do not affect Corruption.

The research results can be used as references to fraud hexagons and Corruption research. In addition, seeing the results showing that the nature of rationalizing things that lead to fraud can cause someone to commit Corruption, and the existence of an ego in the form of high self-esteem owned by someone can reduce the possibility of Corruption, every organization needs to monitor and impose sanctions against perpetrators who rationalize fraud continuously. However, this study has several limitations, including the lack of references for comparison because Fraud Hexagon is still relatively new, and the distribution of questionnaires is carried out directly, so it takes a long time.

Keywords: *Fraud Hexagon, Corruption, Perception*