ABSTRACT

This study aims to obtain empirical evidence and analyze the factors that influence asset misappropriation from the perspective of the fraud hexagon theory. The perspective of this theory has 6 components that trigger fraud, namely stimulus (incentives), opportunity, rationalization, capability, ego, and collusion. In this study, the stimulus (incentive) factor is separated between financial and non-financial (job pressure).

This study uses primary data sources, namely the distribution of questionnaires. Respondents in this study amounted to 218 employees, taken from 5 units at XYZ Hospital in Semarang. Employees selected as samples are employees under structural and functional positions who have their job duties and responsibilities related to hospital asset management. The probability sampling method with a proportional stratified random sampling design was chosen as the sampling technique. The WarpPLS analysis tool version 7.0 was used to test the hypothesis.

The results of this study indicate that financial pressure, opportunity, capability, ego and collusion influence on asset misappropriation. Meanwhile, non-financial pressure (job pressure) and rationalization do not affect the misappropriation of assets. The implication of this research is to provide an overview to hospital management about the need to carefully review the factors that drive asset misappropriation in the workplace so that it can be used as a basis for guidelines in formulating strategies for preventing the misappropriation of assets that are right on target.

Keywords: Financial pressure, job pressure, opportunity, rationalization, capability, ego, collusion, and assets misappropriation.

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