

ABSTRACT

This study aims to analyze and provide empirical evidence regarding factors that influence corruptive behavior from the perspective of the Fraud Triangle Theory. The hypothesis proposed is (1) pressure has a positive effect on corruptive behavior, (2) opportunity has a positive effect on corruptive behavior, and (3) rationalization has a positive effect on corruptive behavior.

This study used a sample of 50 employees of the Government of Kebumen Regency. The sampling technique in this study is purposive sampling, because the process of selecting samples in this study is determined based on the characteristics of the work unit related to asset management, and procurement of goods and services. Research data were analyzed with multiple linear regression.

The results showed that pressure, opportunity and rationalization had a positive effect on corruptive behavior.

This research has implications that there are many other factors that influence corruptive behavior. In addition, the government must pay more attention to the factors that trigger corrupt behavior to minimize the occurrence of corruption.

Keywords : pressure, opportunity, rationalization, and corruptive behavior.