

## **ABSTRACT**

*This study aims to analyze the influence of the Fraud Hexagon elements, consisting of pressure, opportunity, rationalization, capability, arrogance, and collusion, as well as power distance, on fraudulent behavior at PT. BPR Gunung Simping Artha Sokaraja. The Fraud Hexagon is a model developed from previous theories to provide a more comprehensive understanding of detecting and preventing fraud, particularly in the micro-banking sector such as Rural Banks (BPR).*

*The research was conducted using a survey method with a Google Form questionnaire distributed to employees of PT. BPR Gunung Simping Artha Sokaraja who met the criteria. Data were analyzed using multiple linear regression with SPSS Version 27.0, including descriptive analysis and regression analysis. Prior to the main data collection, a pilot test involving 29 respondents was carried out to examine the clarity and reliability of the research instrument. After the instrument was deemed feasible, the main data collection was conducted, resulting in 73 valid respondents who met the research criteria.*

*The findings reveal that pressure, capability, and arrogance have a positive and significant effect on fraudulent behavior at PT. BPR Gunung Simping Artha. Meanwhile, pressure and power distance were found to have no significant effect. This study is expected to provide insight that these significant factors should become the main focus in designing fraud prevention strategies in Rural Banks.*

*Keywords: Fraud Hexagon, Pressure, Capability, Arrogance, Fraudulent Behavior, Rural Banks*