

## ABSTRACT

*This research aims to provide empirical evidence regarding the influence of the Fraud Hexagon theory on the tendency of employees to commit fraud in the banking sector (study of BPRs in the Special Region of Yogyakarta). This research was conducted using a quantitative approach. The data used in this research is primary data. The research data collection technique was carried out through questionnaires. The sample data in this study consisted of 60 respondents using a purposive sampling technique obtained from distributing questionnaires to employees working in 19 BPRs in the Special Region of Yogyakarta. This research uses independent variables as proxies for elements of the Fraud Hexagon theory, namely financial pressure, information asymmetry, organizational culture, competence, leadership style, and unethical behavior. The analytical tool used is multiple linear regression. The results of data analysis were processed using SPSS v25.0 software. The research results simultaneously show that financial pressure, information asymmetry, organizational culture, competence, leadership style and unethical behavior influence the tendency to cheat. Partially, the research results state that financial pressure, organizational culture, competence, and unethical behavior do not influence the tendency to cheat (fraud), while information asymmetry and leadership style influence the tendency to cheat (fraud).*

**Keywords:** *Financial Pressure; Information Asymmetry; Organizational culture; Competence; Leadership Style; Unethical Behavior; Fraud Tendencies*