

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh peluang, tekanan, dan rasionalisasi (*fraud triangle*) terhadap perilaku fraud driver ojek online Gojek di Kota Jambi pada tahun 2021. Metode penelitian menggunakan pendekatan secara kuantitatif melalui pengujian hipotesis dan penelitian ini dirancang sebagai penelitian survei yang perolehan datanya menggunakan kuesioner. Sampel penelitian berjumlah 45 responden. Metode analisis data menggunakan regresi linier berganda dengan uji statistik deskriptif, uji t, dan uji F, yang diproses menggunakan program komputer JASP 0.14.3 for Linux. Hasil penelitian menunjukkan bahwa secara parsial Tekanan tidak berpengaruh secara statistik terhadap Perilaku Fraud, Peluang berpengaruh negatif terhadap Perilaku Fraud, Rasionalisasi tidak berpengaruh terhadap Perilaku Fraud. Secara simultan variabel Tekanan, Peluang dan Rasionalisasi (*Fraud Triangle*) berpengaruh terhadap Perilaku *Fraud driver ojek online* Gojek di kota Jambi.

Kata kunci : Tekanan, Peluang, Rasionalisasi, *Driver Gojek*, Perilaku *Fraud*.

ABSTRACT

This study aims to determine the effect of opportunity, pressure, and rationalization (fraud triangle) on the fraudulent behavior of Gojek drivers in Jambi City in 2021. The research method uses a quantitative approach through hypothesis testing and this study was designed as a survey research using data acquisition by questionnaire. The research sample amounted to 45 respondents. The data analysis method used multiple linear regression with descriptive statistical tests, t-test, and F-test, which were processed using the computer program JASP 0.14.3 for Linux. The results show that partially pressure does not have a statistical effect on Fraud Behavior, Opportunity has a negative effect on Fraud Behavior, Rationalization has no effect on Fraud Behavior. Simultaneously the variables of Pressure, Opportunity and Rationalization (Fraud Triangle) affect the Fraud Behavior of Gojek online motorcycle taxi drivers in the city of Jambi.

Keywords: Pressure, Opportunity, Rationalization, Gojek Driver, Fraud Behavior.