



PROCEEDINGS

4th ICAF UMY 2018 International Conference on Accounting and Finance

**“Revisiting Accountant's Role in the Disruption Era of
Information Technology Advancement”**

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THE EFFECT OF ACCOUNTING COMPLIANCE, INTERNAL CONTROL, COMPENSATION ACCURACY, AND MANAGEMENT MORALITY ON ACCOUNTING FRAUD TENDENCY

Akhmad Mulyadi & Sarwenda Biduri

Faculty of Economics and Business Universitas Muhammadiyah Sidoarjo (UMSIDA)

Jl. Majapahit 666-B, Celep, Sidoarjo, Sidoarjo, East Java 61215, Indonesia

Correspondence: akhmadmulyadi@umsida.ac.id

ABSTRACT: This study aimed to see the effect of accounting compliance, internal control, compensation accuracy, and management morality against the tendency of accounting fraud. This research included the type of quantitative research by testing the hypotheses. The sample used was 37 respondents who were divided according to the number of respondents who met the existing criteria in the place used on this study. The primary data used were obtained from questionnaires in which the measurements used were Likert scale tested for validity and reliability. The analysis tool used was multiple linear regression analysis, t test and F test using SPSS (Statistical Package for Social Science) version 18.0 for windows. The results of the study based on the validity and reliability test indicated that the data obtained were valid and reliable. Based on the t test, it showed that the compliance of accounting, internal control, and morality of management had a significant effect on the tendency of accounting fraud, and the compensation suit did not significantly influence the tendency of accounting fraud. While the results obtained based on the F test showed that the compliance of accounting, internal control, compliance compensation, and management morality affected simultaneously to the tendency of accounting fraud.

KEYWORDSS: Accounting Compliance, Internal Control, Compensation Suitability, Management Morality, Tendency of Accounting Fraud

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