

## ABSTRACT

### **The Effect Of Internal Control, Compliance With Accounting Rules and Compensation Appropriateness On The Accounting Fraud Tendency.**

Anastasya Salsabila Anjani<sup>1)</sup>

<sup>1)</sup> Student of Accounting Study Program, Pembangunan Jaya University

This research is motivated by the rise of cases of fraud in the accounting field in Indonesia during the Covid-19 pandemic. Based on a survey conducted by RSM Indonesia in 2020 cases of fraud or misappropriation of assets during the Covid-19 pandemic increased significantly. With this phenomenon, researchers conducted research with the aim of knowing the effect of Internal Control, Compliance with Accounting Rules and Compensation Suitability on the Trend of Accounting Fraud. This research uses *explanatory*. This study uses the primary method by distributing questionnaires in the District of South Tangerang City with 100 respondents. The hypothesis in this study was tested using the multiple linear regression method. The results of the study indicate that internal control, compliance with accounting rules and suitability of compensation simultaneously affect the tendency of accounting fraud in the District of South Tangerang City.

**Keywords** : Internal Control, Compliance with Accounting Rules, Compensation Appropriateness, Accounting Fraud Tendency