

**“PENGARUH KEEFEKTIFAN PENGENDALIAN INTERNAL,  
KESESUAIAN KOMPENSASI, BUDAYA ETIS, ASIMETRI INFORMASI,  
PENEGAKAN PERATURAN DAN KOMITMEN ORGANISASI  
TERHADAP TERJADINYA KECENDERUNGAN KECURANGAN  
AKUNTANSI”**

(Studi Empiris pada Dinas Pekerjaan Umum se-Provinsi Lampung)”

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**ABSTRAK**

Penelitian ini menguji secara empiris pengaruh keefektifan pengendalian internal, kesesuaian kompensasi, budaya etis, asimetri informasi, penegakan peraturan dan komitmen organisasi terhadap kecenderungan kecurangan akuntansi. Metode yang digunakan dalam penelitian ini adalah dengan metode *purposive sampling* dengan sampel sebanyak 72 responden. Metode analisis data dalam penelitian ini menggunakan analisis regresi linear berganda. Hasil penelitian ini menunjukkan bahwa keefektifan pengendalian internal, penegakan peraturan, kesesuaian kompensasi, asimetri informasi berpengaruh terhadap kecenderungan kecurangan akuntansi. Sedangkan budaya etis dan komitmen organisasi tidak berpengaruh terhadap kecenderungan kecurangan akuntansi.

**Kata Kunci :** Kecenderungan Kecurangan Akuntansi, Keefektifan Pengendalian Internal, Kesesuaian Kompensasi, Budaya Etis, Asimetri Informasi, Penegakan Peraturan, Komitmen Organisasi.

**THE EFFECT OF INTERNAL CONTROL EFFECTIVENESS,  
COMPENSATION SUITABILITY, ETHICAL CULTURE,  
INFORMATION ASYMMETRY, ENFORCEMENT OF REGULATIONS  
AND ORGANIZATIONAL COMMITMENTS ON ACCOUNTING FRAUD  
TENDENCY**

**(An Empirical Study at Public Works Service in Lampung Province) "**

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**ABSTRACT**

The objective of the research empirically examined the effect of the internal control effectiveness, the compensation suitability, the ethical culture, the information asymmetry, the regulation enforcement and the organizational commitment on the tendency of accounting fraud. The method used in this research was the purposive sampling method with the sample of 72 respondents. The data analysis method in this research used the multiple linear regression analysis. The results of this study indicated that the internal control effectiveness, the enforcement of regulations, the conformity compensation, the information asymmetry affected the tendency of fraud accounting, while the ethical culture and the organizational commitment did not have any effects on the accounting fraud tendency.

**Keywords: Tendency of Accounting Fraud, Internal Control Effectiveness,  
Compensation Suitability, Ethical Culture, Asymmetry of  
Information, Enforcement of Regulations, Organizational  
Commitment.**

