

***The Effect Of Internal Control, Compensation Suitability, And
Information Asymetries On Tendency Accounting
Fraud at Hospital In Bondowoso Regency***

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ABSTRACT

This study aims to analyze and explain the effect of internal control, compensation's appropriateness, and information asymmetry on the tendency of accounting fraud at hospitals in Bondowoso Regency. The study was conducted at the Regional General Hospital dr. H Koesnadi Bondowoso and Bhayangkara Bondowoso Hospital. This study used a quantitative method with a research instrument in the form of a questionnaire. The sampling technique uses purposive sampling and the analysis technique uses multiple linear regression. The results of the study show that internal control has a significant effect on the tendency of accounting fraud at hospitals in Bondowoso Regency. While the suitability of compensation and information asymmetry has no significant effect on the tendency of accounting fraud at hospitals in Bondowoso Regency.

Keywords: *Internal Control, Compensation Suitability, Information Asymmetry and Accounting Fraud*