***THE INFLUENCE OF INTERNAL CONTROLLING SYSTEM, REASONABLE COMPENSATION, INFORMATION ASYMMETRY AND ACCOUNTING RULE OBEDIENCE TOWARD THE TENDENCY OF ACCOUNTING FRAUD***

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***ABSTRACT***

*A tendency of account fraud is frequently happened and became continuity problems. There are some fact have already proved the tendency of accounting fraud is not only occur in private sector but also in public sector. It needs a serious attention toward the accounting practice from whom worked by public institution, public company or local and other public organization. This attention aims to explain whatever the internal controlling system, compensation, information asymmetry and accounting rule obedience toward the tendency of accounting fraud.*

*The result of analysis showed that the internal controlling system, information asymmetry and accounting rule obedience have an influence on the tendency of accounting fraud. While the appropriateness of compensation did not have influence on the tendency of accounting fraud.*

***Key words****: the influence of internal controlling system, information asymmetry, accounting rule obedience and the tendency of accounting fraud.*