ABSTRACT

THE INFLUENCE OF INFORMATION ASYMMETRY AND COMPLIANCE OF ACCOUNTING STANDARD TO TENDENCY OF ACCOUNTING FRAUD

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Researches of tendency of accounting fraud has been studied on private company, however kind of this research in public sector about tendency of accounting fraud has not been commonly done. The purpose of this research is to get empirical evidence that information asymmetry and compliance of accounting standard affect to tendency of accounting fraud.

Population in this research is all employees who work in Badan Pengelolaan Keuangan dan Aset Daerah (BPKAD) and Dinas Pendapatan, Pengelolaan Keuangan dan Aset Daerah (DP2KAD) in Lampung Province. This research used purposive sampling to get employees of BPKAD and DP2KAD in accounting and reporting department for the sample. Questionnaire is used to measure variables. This research is examined by multiple linear regression analysis, F test and t test.

Statistical tests showed that the information asymmetry variable positive significantly affect the tendency of accounting fraud and compliance of accounting standard negative significantly affect the tendency of accounting fraud.

Keywords: Tendency of accounting fraud, information asymmetry, compliance of accounting standard.