The Role of Internal Control in Moderating the Effect of Compensation Appropriateness and Accounting Information Systems on Accounting Fraud

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ARTICLE INFORMATION

ABSTRACT

This study aims to examine and analyze the influence of compensation suitability and accounting information systems on accounting fraud, with internal control serving as a moderating variable in hospitals in Medan City. This research employed a quantitative approach, and primary data were collected through questionnaires. The sampling technique used was quota sampling, involving 36 respondents. Data analysis was conducted using Partial Least Squares. The results indicate that compensation suitability has a positive and significant effect on accounting fraud in hospitals throughout Medan City. Accounting information systems also have a positive and significant effect on accounting fraud. Furthermore, internal control has a positive and significant moderating effect on the relationship between compensation suitability and accounting fraud, as well as on the relationship between accounting information systems and accounting fraud in hospitals throughout Medan City.

Keywords: Accounting Fraud; Compensation Suitability; Accounting Information Systems; Internal Control; Financial Reporting Quality

INTRODUCTION

Hospitals are health service institutions that provide inpatient, outpatient, and emergency care comprehensively for the community (Minister of Health of the Republic of Indonesia, 2022). In Indonesia, hospitals are categorized into General Hospitals and Special Hospitals and further classified based on facilities and service capabilities into Types A, B, C, and D in accordance with Regulation of the Minister of Health No. 340/Menkes/Per/III/2010. Medan City, as one of the major cities in Indonesia, has 84 hospitals that play an important role in supporting public health services. The quality of hospital services is strongly influenced by management efficiency, financial governance, and transparency in accounting information.

In hospital financial management, compensation provided to employees is an important factor that can influence individual behavior. Inappropriate or inequitable compensation may encourage individuals to engage in fraudulent actions to fulfill financial needs or expectations. Conversely, fair and proportional compensation has the potential to reduce the tendency to commit fraud (Anindya & Adhariani, 2019). In addition, the implementation of an effective accounting information system enables hospitals to conduct recording and reporting processes accurately and in real time. Accounting information systems play a crucial role in supporting decision making, financial supervision, and the detection of potential irregularities in hospital operations (Wang et al., 2023).

However, the existence of appropriate compensation and advanced accounting information systems alone is insufficient if not supported by a strong internal control system. Internal control functions as the final safeguard in preventing and detecting fraudulent activities. Several accounting fraud cases in hospitals, such as those reported at Dr. Pirngadi Regional Hospital and H. Adam Malik General Hospital in Medan, demonstrate that weaknesses in internal control can create opportunities for fraud, including manipulation of revenue and tax embezzlement. These cases indicate that improvements in compensation systems and accounting information systems are not fully effective in preventing fraud without adequate internal control mechanisms.

The phenomenon of accounting fraud in hospitals in Medan highlights a gap between theoretical frameworks and the practical implementation of financial management in the public health sector. Previous studies, such as Wulandari et al. (2024), have examined the influence of compensation, accounting information systems, and internal control effectiveness on fraud tendencies in the banking sector. However, empirical research examining these factors in the hospital sector, particularly in Medan City, remains limited. Furthermore, few studies position internal control as a moderating variable that may strengthen or weaken the relationship between compensation suitability, accounting information systems, and accounting fraud.

Therefore, this study aims to analyze the influence of compensation suitability and accounting information systems on accounting fraud, as well as to examine the moderating role of internal control in hospitals in Medan City. This research is significant because it contributes to strengthening hospital financial management systems, particularly in preventing accounting fraud that may result in financial losses and declining public service quality. The novelty of this study lies in its focus on the hospital sector, the use of internal control as a moderating variable, and the contextual approach to understanding fraud phenomena in public health services. The findings are expected to provide practical recommendations for policymakers and hospital management in developing fraud prevention strategies through improvements in compensation systems,

effective implementation of accounting information systems, and the strengthening of integrated internal control mechanisms.

LITERATURE REVIEW

Accounting Fraud
Accounting fraud refers to intentional actions designed to misrepresent financial information for personal or organizational gain. Fraud may occur in the form of asset misappropriation, financial statement manipulation, corruption, or revenue distortion. According to the fraud triangle theory introduced by Cressey, fraudulent behavior is driven by pressure, opportunity, and rationalization. In the public sector, particularly in hospitals, accounting fraud can arise due to financial pressures, weak governance structures, and ineffective monitoring mechanisms. The existence of opportunity, especially when internal control systems are weak, significantly increases the likelihood of fraudulent practices. Prior studies indicate that fraud in public institutions often involves manipulation of financial reports, unauthorized use of funds, and misstatement of revenue (Celestin, 2015). Therefore, understanding the determinants of accounting fraud is essential in strengthening governance and accountability in health service institutions.

Compensation Suitability and Accounting Fraud
Compensation suitability refers to the fairness and proportionality of rewards provided to employees based on their workload, responsibilities, and performance. Equity theory suggests that individuals compare their input and outcomes with others and may experience dissatisfaction if compensation is perceived as unfair. Such dissatisfaction may increase the tendency to engage in deviant behavior, including fraud. Fair compensation can reduce financial pressure and minimize incentives for fraudulent actions. Empirical studies show that equitable compensation systems are negatively associated with fraud tendencies because they enhance job satisfaction and organizational commitment (Kurniawan, 2021). In hospital settings, where employees handle financial transactions, medical billing, and procurement processes, compensation fairness becomes particularly important in preventing unethical behavior. Thus, compensation suitability is theoretically expected to influence accounting fraud.

Accounting Information Systems and Accounting Fraud
An Accounting Information System (AIS) is a structured mechanism that collects, processes, and reports financial information to support decision making and organizational control. AIS enhances transparency, improves data accuracy, and strengthens financial monitoring processes. According to Kimani (2024), an effective AIS reduces errors and increases the reliability of financial reporting. However, the effectiveness of AIS in preventing fraud depends on proper system implementation, user competence, and integration with internal control mechanisms. While advanced information systems can detect anomalies and irregular transactions, fraud may still occur if controls over system access and authorization are weak. Research suggests that well implemented AIS contributes positively to reducing fraud risk by improving documentation, audit trails, and reporting transparency. Therefore, AIS is considered an important structural factor influencing accounting fraud in hospital financial management.

Internal Control as a Moderating Variable
Internal control refers to policies and procedures designed to provide reasonable assurance regarding the achievement of organizational objectives, including reliable financial reporting, operational efficiency, and compliance with regulations. The Committee of Sponsoring Organizations of the Treadway Commission defines internal

control as a process effected by management and employees to ensure effective risk management and fraud prevention. In the context of fraud prevention, internal control limits opportunities for misconduct through segregation of duties, authorization procedures, documentation, and periodic audits (Musyoki, 2023). Strong internal control systems can mitigate fraud risk even when other factors such as compensation dissatisfaction or system weaknesses exist. As a moderating variable, internal control may strengthen the positive effect of appropriate compensation on fraud prevention and enhance the effectiveness of AIS in detecting irregularities. Conversely, weak internal control may weaken the impact of compensation suitability and AIS on reducing fraud (Wulandari et al., 2024). Therefore, internal control plays a strategic role in shaping the relationship between organizational systems and fraudulent behavior.

Conceptual Framework
Based on the theoretical foundations and empirical evidence, this study proposes a conceptual framework in which compensation suitability and accounting information systems influence accounting fraud, with internal control serving as a moderating variable. Compensation suitability addresses the pressure component of the fraud triangle, while accounting information systems influence the opportunity structure. Internal control operates as a governance mechanism that regulates opportunity and strengthens monitoring effectiveness. By integrating behavioral theory and organizational control theory, this framework provides a comprehensive explanation of accounting fraud in hospital settings.

The literature indicates that fraud prevention requires not only structural systems such as compensation schemes and information systems but also strong internal control mechanisms that ensure proper implementation. However, limited research has simultaneously examined these three variables within the hospital sector, particularly in developing country contexts. Therefore, this study contributes to extending the literature by empirically testing the integrated model in public health institutions in Medan City.

RESEARCH METHOD

This study employs a quantitative research approach to examine the relationship between compensation suitability, accounting information systems, internal control, and accounting fraud in hospitals in Medan City. The research was conducted in selected hospitals using a quota sampling technique. A total of 36 respondents participated in the study.

Data were analyzed using path analysis to examine the direct and moderating relationships among variables. This approach allows the researcher to identify causal relationships between independent, dependent, and moderating variables. Path analysis is considered a development of multiple regression analysis and is commonly used to test complex structural relationships among variables (Ghozali & Latan, 2015).

The operational definitions of the variables used in this study are presented in Table 1.
Table 1. Operational Definition of Variables

Variable	Definition
Compensation Suitability (X1)	Compensation suitability refers to the fairness and proportionality of rewards provided to employees based on their responsibilities, workload, and performance as a return for their services and contributions to the organization.

Accounting Information System (X2)	An accounting information system is a structured system designed to collect, process, store, and report financial transaction data in order to support financial reporting, decision making, and organizational control.
Accounting Fraud (Y)	Accounting fraud refers to intentional acts aimed at manipulating financial information or misappropriating assets for personal or organizational gain, often involving weak risk management, internal control deficiencies, or poor governance practices.
Internal Control (Z)	Internal control is a process implemented by management to provide reasonable assurance that organizational objectives are achieved, including safeguarding assets, ensuring accurate and reliable financial reporting, maintaining adequate documentation, and complying with established regulations and procedures.

RESULTS

This study applies Partial Least Squares Structural Equation Modeling to evaluate both the measurement model and the structural model. The analysis consists of two main stages, namely outer model analysis and inner model analysis, to assess the validity, reliability, and structural relationships among variables (Ghozali & Latan, 2015).

Outer Model Analysis
The measurement model analysis aims to assess construct validity and reliability. In the Partial Least Squares Structural Equation Modeling approach, the outer model is evaluated through composite reliability, Cronbach's alpha, convergent validity, and discriminant validity.

Composite Reliability
Composite reliability is used to evaluate internal consistency across items within the same construct. A construct is considered reliable if the composite reliability value exceeds 0.70 (Hair et al., 2017).

Table 2. Composite Reliability

Variable	Composite Reliability
Accounting Fraud	0.977
Compensation Suitability	0.972
Internal Control	0.977
Accounting Information System	0.950

Source: Data Processing (2025)

Based on Table 2, all composite reliability values exceed 0.70, indicating that all constructs are reliable.

To further confirm reliability, Cronbach's alpha values were also examined. A construct is considered reliable if Cronbach's alpha exceeds 0.70.

Table 3. Cronbach's Alpha

Variable	Cronbach's Alpha
Accounting Fraud	0.973
Compensation Suitability	0.967
Internal Control	0.973
Accounting Information System	0.939

Source: Data Processing (2025)

Based on the table above obtained results that mark Cronbach's alpha variables Compliance compensation, System information accounting, fraud accounting and internal control > 0.700 then each variable study has fulfil condition high reliability.

Convergent Validity
Convergent validity assesses the degree to which indicators of a construct correlate positively with one another. An indicator is considered valid if the outer loading value exceeds 0.60 (Hair et al., 2017).

Table 4. Validity Convergent

Indicator	Accounting Fraud	Compensation Suitability	Internal Control	Accounting Information System
x1.1		0.839		
x1.2		0.923		
x1.3		0.938		
x1.4		0.938		
x1.5		0.929		
x1.6		0.890		
x1.7		0.856		
x1.8		0.891		
x2.1				0.885
x2.2				0.857
x2.3				0.851
x2.4				0.820
x2.5				0.850
x2.6				0.787
x2.7				0.805
x2.8				0.848
y.1	0.930			
y.2	0.834			
y.3	0.944			
y.4	0.929			
y.5	0.960			
y.6	0.960			
y.7	0.873			
y.8	0.768			
y.9	0.924			
y.10	0.857			
z.1			0.956	
z.2			0.957	
z.3			0.888	
z.4			0.763	
z.5			0.799	
z.6			0.962	
z.7			0.933	
z.8			0.890	
z.9			0.920	
z.10			0.901	

Source: Data Processing (2025)

Based on Table 4, all indicator outer loading values for Compensation Suitability, Accounting Information System, Accounting Fraud, and Internal Control are above 0.60.

Therefore, all indicators are considered valid and adequately represent their respective constructs.

Discriminant Validity

Discriminant validity is evaluated using the Average Variance Extracted. A construct is considered to have good discriminant validity if the Average Variance Extracted value exceeds 0.50 (Ghozali & Latan, 2015).

Table 5. Average Variance Extracted

Variable	AVE
Internal Control	0.829
Accounting Fraud	0.794
Compensation Suitability	0.791
Accounting Information System	0.792

Source: Data Processing (2025)

Based on the table above obtained results that AVE value of variable Compliance compensation, System information accounting, fraud accounting and internal control > 0.500 then stated that every variable has has good discriminant validity or valid.

Structural Model Analysis

After fulfilling the criteria of the outer model, structural model testing was conducted to evaluate the relationships among the latent constructs. In this study, the inner model analysis examines the hypothesized relationships between compensation suitability, accounting information systems, internal control, and accounting fraud.

Collinearity

Collinearity testing is conducted to examine whether there is a strong correlation among latent variables or constructs. High correlations between independent variables may create methodological issues, as they can affect the accuracy and stability of statistical estimations. This issue is referred to as collinearity.

To assess collinearity, the Variance Inflation Factor (VIF) is used (Hair et al., 2017). A VIF value greater than 5.00 indicates the presence of collinearity problems, whereas a VIF value below 5.00 indicates that collinearity is not a concern. Therefore, VIF values are examined to ensure that the structural model does not suffer from multicollinearity issues and that the regression estimates remain reliable and unbiased.

Table 6. Collinearity Test

Variable	VIF
Compensation Suitability → Accounting Fraud	4.647
Internal Control → Accounting Fraud	3.024
Accounting Information System → Accounting Fraud	2.417

Source: Data Processing (2025)

All Variance Inflation Factor values are below 5.00, with compensation suitability at 4.647, accounting information system at 2.417, and internal control at 3.024. Therefore, it can be concluded that the structural model is free from collinearity issues.

Figure 1. Structural Model

Hypothesis Testing
Direct Effects
Table 7. Direct Effects

Relationship	Original Sample	T Statistics	P Values
Compensation Suitability → Accounting Fraud	0.280	3.594	0.001
Accounting Information System → Accounting Fraud	0.484	3.776	0.000

Source: Data Processing (2025)

Compensation suitability has a positive and significant effect on accounting fraud, with a coefficient of 0.280, a T statistic of 3.594, and a P value of 0.001. Since the T statistic exceeds 1.68 and the P value is below 0.05, the relationship is statistically significant.

The accounting information system also has a positive and significant effect on accounting fraud, with a coefficient of 0.484, a T statistic of 3.776, and a P value of 0.000. Therefore, this hypothesis is supported.

Moderating Effects
Table 8. Moderating Effects

Relationship	Original Sample	T Statistics	P Values
Compensation Suitability × Internal Control → Accounting Fraud	0.210	3.740	0.005
Accounting Information System × Internal Control → Accounting Fraud	0.219	2.764	0.000

Source: Data Processing (2025)

Internal control significantly moderates the relationship between compensation suitability and accounting fraud, with a coefficient of 0.210 and a P value below 0.05. Similarly,

internal control significantly moderates the relationship between the accounting information system and accounting fraud. These findings indicate that internal control strengthens the relationship between the independent variables and accounting fraud.

Coefficient of Determination
R Square
The coefficient of determination evaluates the predictive accuracy of the model. An R square value of 0.75 indicates a strong model (Ghozali & Latan, 2015).

Table 9. R Square

Variable	R Square	R Square Adjusted
Accounting Fraud	0.932	0.925

Source: Data Processing (2025)

F Square
F square measures the effect size of each exogenous variable on the endogenous variable in the model. An F square value greater than 0.35 is categorized as a strong effect, while an F square value below 0.35 is categorized as a weak effect.

Table 10. F Square

Variable	F Square
Compensation Suitability → Accounting Fraud	0.265
Accounting Information System → Accounting Fraud	0.656

Source: Data Processing (2025)

Based on the table above, the F square value for the relationship between compensation suitability and accounting fraud is 0.265, which is below 0.35 and therefore categorized as a weak effect. In contrast, the F square value for the relationship between the accounting information system and accounting fraud is 0.656, which exceeds 0.35 and is therefore categorized as a strong effect.

DISCUSSION

Influence of Compensation Suitability on Accounting Fraud
The research results show that the direct effect of variable X1 (compensation suitability) on variable Y (accounting fraud) has a path coefficient of 0.280, indicating a positive relationship. This means that an increase in compensation suitability is followed by an increase in accounting fraud. The relationship between compensation suitability and accounting fraud has a T statistic value of 3.594, which is greater than the T table value of 1.68, and a P value of 0.001, which is less than 0.05. Therefore, it can be concluded that compensation suitability has a positive and significant effect on accounting fraud.

The results indicate that the higher the suitability of compensation, the greater the accounting fraud. In other words, if hospitals are able to provide appropriate compensation optimally, the tendency to commit accounting fraud can be more easily prevented. This is because providing appropriate compensation can reduce the motivation to commit fraud, as fraudulent behavior often occurs due to insufficient income. This study is consistent with previous research conducted by Suarniti and Sari (2020), Suwarianti and Sumadi (2020), and Alou et al. (2017), which state that compensation suitability influences accounting fraud.

Influence of Accounting Information System on Accounting Fraud

The research results show that the direct effect of variable X2 (accounting information system) on variable Y (accounting fraud) has a path coefficient of 0.484, indicating a positive relationship. This means that an increase in the accounting information system variable is followed by an increase in accounting fraud. The T statistic value is 3.776, which is greater than the T table value of 1.68, and the P value is 0.000, which is less than 0.05. Thus, it can be concluded that the accounting information system has a positive and significant effect on accounting fraud.

A well implemented accounting information system can help prevent accounting fraud. An integrated accounting information system supported by password protection can enhance organizational security. Accounting fraud may occur in the form of financial statement manipulation, such as overstating sales and assets or understating cost of goods sold, liabilities, and expenses. To reduce the risk of accounting fraud, organizations can optimize internal control implementation, provide appropriate compensation based on workload, use a well designed and strict accounting information system, implement an integrated system, and apply password protection for system access. This study is consistent with previous research conducted by Adinugroho and Susilowati (2022), Inna and Sulistiyantoro (2023), and Efriyenty (2020), which found that accounting information systems influence accounting fraud.

Influence of Compensation Suitability on Accounting Fraud Moderated by Internal Control

The moderating test results show that the interaction between compensation suitability and internal control has a path coefficient of 0.210, indicating a positive moderating effect. The T statistic value is 3.740, which exceeds the T table value of 1.68, and the P value is 0.005, which is less than 0.05. Therefore, it can be concluded that internal control significantly moderates the relationship between compensation suitability and accounting fraud.

This finding indicates that internal control strengthens the influence of compensation suitability on accounting fraud. In other words, effective internal control enhances the impact of compensation suitability in influencing accounting fraud. This result is consistent with previous research conducted by Alou et al. (2017) and Suwarianti and Sumadi (2020), which state that internal control moderates the relationship between compensation suitability and accounting fraud.

Influence of Accounting Information System on Accounting Fraud Moderated by Internal Control

The moderating test results show that the interaction between the accounting information system and internal control has a path coefficient of 0.219, indicating a positive moderating effect. The T statistic value is 2.764, which exceeds the T table value of 1.68, and the P value is 0.000, which is less than 0.05. Thus, it can be concluded that internal control significantly moderates the relationship between the accounting information system and accounting fraud.

This finding indicates that internal control strengthens the influence of the accounting information system on accounting fraud. In other words, effective internal control enhances the role of the accounting information system in influencing accounting fraud. This result is in line with previous research conducted by Suarniti and Sari (2020), Suwarianti and Sumadi (2020), and Alou et al. (2017), which found that internal control moderates the relationship between accounting information systems and accounting fraud.

CONCLUSION

Based on the research findings, several conclusions can be drawn. Compensation suitability has a positive and significant effect on accounting fraud in hospitals in Medan City, indicating that changes in compensation policies are associated with changes in fraud levels. The accounting information system also has a positive and significant effect on accounting fraud, showing that the implementation of the system is closely related to fraud occurrences. Furthermore, internal control positively and significantly moderates the relationship between compensation suitability and accounting fraud, as well as the relationship between the accounting information system and accounting fraud. This indicates that stronger internal control enhances the influence of compensation suitability and accounting information systems on accounting fraud.

Based on these findings, hospital management is encouraged to improve compensation policies to ensure fairness and proportionality, including providing appropriate incentives and bonuses. Hospitals should also strengthen the implementation of accounting information systems through regular system maintenance, improved financial supervision, and more effective financial reporting features. In addition, internal control systems should be continuously enhanced through comprehensive risk evaluation and the provision of accurate and transparent accounting information to minimize the potential for accounting fraud.

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