

ABSTRAK

Penelitian ini bertujuan untuk membuktikan secara empiris hasil analisis pengaruh *fraud diamond* terhadap *financial performance* dengan komite audit sebagai variable moderasi pada perusahaan transportasi yang terdaftar di Bursa Efek Indonesia periode 2016-2020. Penelitian ini bersifat penelitian dengan penjelasan yang menunjukkan sebab akibat antara variabel-variabel penelitian. Populasi dalam penelitian ini adalah seluruh perusahaan transportasi yang terdaftar di Bursa Efek Indonesia (BEI) pada tahun 2016-2020 yang sejumlah 46 perusahaan. Penentuan jumlah sampel dilakukan dengan teknik *purposive sampling* dan ditetapkan sebanyak 32 perusahaan. Data diolah dengan menggunakan Eviews versi 8.0, bersifat kuantitatif menggunakan teknik analisis regresi data panel. Hasil penelitian ini menunjukkan bahwa *fraud diamond* yang diukur dengan *Pressure* (ACHANGE, ROA, dan DAR), dan *opportunity* (REC) tidak berpengaruh signifikan terhadap *financial performance*. Sedangkan *opportunity* (BDOUT), *rationalization* berpengaruh positif terhadap *financial performance*. Kemudian *capability* berpengaruh negatif terhadap *financial performance*. Berdasarkan hasil uji interaksi dengan variabel moderasi bahwa komite audit tidak dapat memoderasi pengaruh hubungan antara *fraud diamond* yang diukur dengan ACHANGE, ROA, DAR, REC, dan BDOUT), *rationalization* dan *capability* berpengaruh signifikan terhadap *financial performance*.

Kata kunci: *Fraud Diamond, Pressure, Opportunity, Rationalization, Capability, Financial Performance, Komite audit*

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ABSTRACT

This study aims to prove empirically the analysis results of fraud diamond effect on financial performance with the audit committee as moderating variable in the transportation companies listed on Indonesia Stock Exchange for the period of 2016-2020. This research is classified as explanatory research which shows cause and effect between research variables. The population in this study are all transportation companies listed on Indonesia Stock Exchange in 2016-2020, with a total of 46 companies. Determining the number of samples is carried out by purposive sampling technique, which is determined 32 companies. The data is processed by using Eviews version 8.0, which is quantitative analysis using data panel regression analysis techniques. The results of this study indicate that the fraud diamond is measured by pressure (ACHANGE, ROA, and DAR) and Opportunity (REC) has no significant effect on financial performance. Thus, opportunity (BDOUT) and rationalization have a positive effect on financial performance. Capability has a negative effect on financial performance. Based on the results of the interaction test with moderating variables, it was concluded that audit committee cannot moderate the effect of the relationship between fraud diamond is measured by ACHANGE, ROA, DAR, REC and BDOUT, rationalization and capability have a significant effect on financial performance.

Keywords: Fraud Diamond, Pressure, Opportunity, Rationalization, Capability, Financial Performance, Audit Committee

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