

ABSTRACT

This study aims to analyze and provide empirical evidence of the effect of company complexity, leverage, account receivable, and firm size on audit fee. The population examined in this study were three sectors of companies (basic material sector, industrial sector, and pharmaceutical sector) traded on the Indonesia Stock Exchange (IDX) within 2019-2023 timeframe. This study collected 508 samples over a period of five years from annual reports and Bloomberg database. The multiple linear regression was employed as an analytical tool to examine data processed with the Stata/MP.17 software. The finding indicated that company complexity positively affected audit fees, leverage exhibited a negative influence on audit fees, accounts receivable demonstrated no measurable influence on audit fees, and firm size positively affected audit fees.

Keywords: company complexity, leverage, account receivable, firm size, audit fee.

