

ABSTRACT

This study aims to examine the effect of managerial ownership, foreign ownership, government ownership, ownership concentration, and percentage of shares of multiple large shareholders as independent variable to audit fees as dependent variable.

The population in this study is all non-financial companies listed on the Indonesia Stock Exchange in 2013-2015. The method used is proportionate stratified random sampling. The number of samples was determined using the slovin formula, obtained a total sample of 207 companies. This study uses multiple regression analysis to test the research hypothesis.

The results of this study showed that managerial ownership and percentage of multiple large shareholders are affect significantly negative to audit fee. Government ownership ownership positively significant influenced on audit fee. Foreign ownership and ownership concentration have no significant effect on audit fee.

Keyword : audit fee, managerial ownership, foreign ownership, government ownership, ownership concentration, multiple large shareholders.