

ABSTRACT

The aim of this study is to examine the influence of the ownership structures and characteristics of corporate on audit fees paid to external auditors by Indonesian companies listed on Indonesian Stock Exchange (IDX).

The independent variables that used in this research are managerial ownership, foreign ownership, government ownership, complexity, leverage, profitability, and current ratio while the dependent variable is audit fees. The population in this study consists of all non-financial companies in Indonesia Stock Exchange for the period 2017 - 2020. Sample determined with purposive sampling method. Total sample of this research is 675 company financial reports. This study used multiple regression analysis for hypotheses testing.

The results of this study show that all company share ownership structures such as managerial share ownership, foreign share ownership and state share ownership have a significant influence on determining audit fee in Indonesia. The characteristics of a company consisting of complexity and leverage have a significant effect on audit fee while profitability and current ratio do not have a significant effect.

Keywords: company share ownership structures, company characteristics, audit fee



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