

ABSTRACT

Audit fee, namely the amount of fees incurred by the client company provided by the auditee to the public accounting firm for the services provided in the form of an examination of the financial statements. The rules for determining the audit fee regarding the provisions for the amount of the audit fee have been stated in the Decree of PP No.2/IAP/III/2016 concerning the Policy for Determining Fees for Financial Statement Audit Services issued by the Indonesian Institute of Certified Public Accountants (IAP).

The purpose of this study was to determine the effect of managerial ownership, company complexity, and company risk on study audit fees in transportation and logistics sector companies listed on the Indonesia Stock Exchange (IDX) in 2017-2021. The data used by the author is secondary data obtained from the official website of the Indonesia Stock Exchange and the company.

The population in this study is 27 Transportation and Logistics companies in 2017-2021. In taking the sample used purposive sampling technique. The samples used were 7 companies with a five-year observation period so that 35 observation data were obtained in this study. The data analysis method uses panel data regression analysis using Eviews 12 software by carrying out several stages of testing.

The results of this study show that managerial ownership, company complexity, and company risk simultaneously influence audit fees. Partially, company risk has a positive effect on audit fees. Meanwhile, managerial ownership and company complexity have no effect on audit fees.

Based on the results of the research, the auditor must consider it indetermining the size of the audit fee. In determining the audit fee, if there is a high fee, it is feared that the auditor will tolerate violations found in the financial statements prepared by management.

Keywords: audit fee, managerial ownership, company complexity, and company risk.