

ABSTRACT

Every company needs a third party to help the company's sustainability, such as an external auditor who plays a role in auditing financial reports. Competent and independent external auditors will professionally audit the company so that if there are indications of fraud it will not be ignored and will be processed immediately. For providing audit services, companies must incur additional expenses to pay external auditors in the form of audit fees, the amount of which can vary from company to company and from year to year. Audit fees are compensation given by companies to external auditors for the services they have performed. Some companies experience an increase in the number of audit fees every year, but there are also companies that experience a decrease.

The purpose of this research is to understand the impact of company complexity, managerial ownership, and audit partner rotation on audit fee simultaneous or partial of sector energy for the period of 2018-2022 listed on the Indonesia Stock Exchange. This research used a quantitative approach, utilizing 19 companies for five years, yielding 95 samples that were used. To determine the sample, this research uses a technique called purposive sampling. Methods that are used in this research are data panel regression using the Eviews 12 software application. This research findings indicate that the company complexity, managerial ownership, and audit partner rotation simultaneously affect audit fees. Partially, the audit fee is positively affected by the complexity of the company; the audit fee unaffected by managerial ownership; and the audit fee is unaffected by audit partner rotation.

Keywords: *Audit fee; Audit Partner Rotation; Company Complexity; Managerial ownership.*