

ABSTRACT

Firdaus Ahmad Siallagan, 7143220014, The Effect of Board of Commissioners Size, Public Accountant Office Size, and Firm Size on Audit Fee in Manufacturing Companies Listed on Indonesia Stock Exchange, Minithesis, Accounting Department, Faculty of Economics, Universitas Negeri Medan, 2020.

The problem in this research is that there is no regulation that stipulates the standard amount of fees that must be incurred by companies that require audit services and the data disclosed about audit fees are still voluntary, determined through the power of negotiaton between the two parties. This study aims to determine the effect of board of commisioners size, public accountant office size, and firm size on audit fee in manufacturing companies listed on Indonesia Stock Exchange period 2016-2018.

The population in this study was 144 manufacturing companies listed on Indonesia Stock Exchange period 2016-2018. The sampling methid used was purposive sampling, with a sample of 10 companies, for 2016-2018 there was 30 samples. With data downloaded on Indonesia Stock Exchange. This research variable consists of audit fee as dependent variable and board of commisioners size, public accountant office size, and firm size as independent variable. The data analysis technique used in this study is multiple linear regression analysis.

The results of this study indicate that firm size has a significant influence on audit fee. This means that the public accountant office will make higher audit fee rates for large companies because more audit time and services are needed. Board of commisioners size has no significant effect on audit fee because the performance of board commissioners is not optimal. public accountant office size does not significantly influence the audit fee because companies use moore non-big four.

The conclusion of this study is that company size has a significant effect on audit fees. While board of commissioners size and public accountant office size have not been proven to have significant influence on audit fee.

Keywords : ***Audit Fee, Board of Commissioners Size, Public Accountant Office Size, and Firm Size***