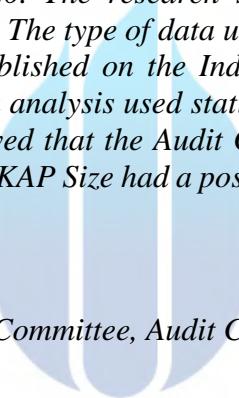


ABSTRACT

The Covid-19 pandemic that encompasses Indonesia and the whole world had a negative impact on the economy, almost all business lines facing difficult condition in 2019 and 2020. In facing this pandemic, Auditors responded, one of which was audit engagements in terms of the adequacy of Audit Fees. In this auditor's response, there is a consideration that the KAP infrastructure cost has increased but the client's economic / business capacity. This research is aimed to found: the effect of the Audit Committee on Audit Fees, the effect of Audit Complexity on Audit Fees and the Effect of KAP Size on Audit Fees. This research was conducted on non-financial and non-agricultural companies listed on the Indonesia Stock Exchange in 2019 and 2020. The research sample consisted of 402 samples consisting of 201 companies. The type of data used is secondary data from audited financial statements and published on the Indonesia Stock Exchange web page through www.idx.co.id. Data analysis used statistical analysis with SPSS software version 25. The results showed that the Audit Committee have no effect on Audit Fees. Audit Complexity and KAP Size had a positive and significant effect on Audit Fee.

Key words: Audit fee, Audit Committee, Audit Complexity and Big four KAP



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ABSTRAK

Pandemi Covid-19 yang melanda Indonesia dan juga seluruh dunia memberikan dampak buruk bagi perekonomian membuat hampir semua lini bisnis mengalami penurunan di tahun 2019 dan 2020. Dalam menghadapi pandemi ini Auditor memberikan respon salah satunya terhadap perikatan audit dalam hal kecukupan *Audit fee*. Dalam Respon auditor ini adanya pertimbangan *cost* infrastruktur KAP mengalami kenaikan namun berbanding terbalik dengan kemampuan ekonomi/bisnis klien. Adanya kondisi tersebut diharapkan penelitian ini dapat mengetahui: pengaruh Komite Audit terhadap *Audit fee*, pengaruh Kompleksitas Audit terhadap *Audit fee*, pengaruh Ukuran KAP terhadap *Audit fee*. Penelitian ini dilakukan kepada perusahaan non-keuangan dan *non-agriculture* yang terdaftar di Bursa Efek Indonesia tahun 2019 dan tahun 2020. Sampel penelitian berjumlah 402 sampel terdiri dari 201 perusahaan. Jenis data yang digunakan adalah data sekunder laporan keuangan yang sudah diaudit dan dipublikasi di laman web Bursa Efek Indonesia melalui www.idx.co.id. Analisis data menggunakan analisis statistic dengan *software SPSS* versi 25. Hasil penelitian menunjukkan bahwa Komite Audit tidak berpengaruh terhadap *Audit fee*. Kompleksitas Audit dan Ukuran KAP berpengaruh positif dan signifikan terhadap *Audit fee*.

Kata kunci: *Audit fee*, Komite Audit, Kompleksitas Audit, KAP Big4

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