PENGARUH UKURAN PERUSAHAAN, UKURAN KAP, KOMITE AUDIT, RESIKO PERUSAHAAN, DAN PROFITABILITAS TERHADAP AUDIT *FEE* PADA PERUSAHAAN JASA SEKTOR *PROPERTY, REAL ESTATE, AND BUILDING CONSTRUCTION* YANG TERDAFTAR DI BURSA EFEK INDONESIA (BEI)

THE INFLUENCE OF COMPANY SIZE, ACCOUNTING FIRM SIZE, AUDIT COMMITTEE, COMPANY RISK, AND PROFITABILITY ON AUDIT FEE IN THE PROPERTY, REAL ESTATE, AND BUILDING CONSTRUCTION SERVICE COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE (IDX)

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ABSTRACT

The goal of this research was to find out the influence of company size, accounting firm size, audit committee, company risk, and profitability on audit fee in the property, real estate, and building construction service companies that listed on IDX. There are 24 companies as sample with total of 72 data. Variables of company size, accounting firm size, audit committee, company risk, and profitability tested by using multiple linier regression, classic assumption test, and hypothesis testing. According to simultaneous test company size, accounting firm size, audit committee, company risk, and profitability have significant effect towards audit fee. Coefficient of determination test shown 0,592 can be interpreted that influence of company size, accounting firm size, audit committee, company risk, and profitability towards audit fee is 59,2%. The another 40,8% were influenced of variables that were not mentioned.

Keywords : *Company Size, Accounting Firm Size, Audit Committee, Company Risk, Profitability, Audit Fee*

ABSTRAK

Maksud dilakukan penelitian adalah untuk mengetahui pengaruh ukuran perusahaan, ukuran KAP, komite audit, resiko perusahaan, dan profitabilitas terhadap audit *fee* pada perusahaan jasa sektor *property, real estate, and building construction* yang terdaftar di BEI. Sebanyak 24 perusahaan digunakan sebagai sampel penelitian dengan total 72 data. Ukuran perusahaan, ukuran KAP, komite audit, resiko perusahaan, dan profitabilitas sebagai variabel bebas diuji dengan menggunakan regresi linier berganda, uji asumsi klasik, dan uji hipotesis. Ukuran perusahaan, ukuran KAP, komite audit, resiko perusahaan, dan profitabilitas secara bersama-sama dinyatakan berpengaruh positif dan signifikan terhadap audit *fee.* Pengujian koefisien determinasi menunjukkan 0,592 diartikan sebagai pengaruh ukuran perusahaan, ukuran KAP, komite audit, resiko perusahaan, dan profitabilitas terhadap audit *fee* sebesar 59,2%. Dan 40,8% lainnya dipengaruhi oleh variabel yang tidak disebutkan.

Kata kunci : Ukuran Perusahaan, Ukuran KAP, Komite Audit, Resiko Perusahaan, Profitabilitas, Audit *Fee*