

THE INFLUENCE OF KAP SIZE, COMPANY SIZE AND ITS SUBSIDIARIES ON THE AUDIT FEE

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Abstract - This research was conducted to examine the influence between independent variables namely the size of public accounting firms, the size of the company and the number of subsidiaries on dependent variables namely audit fees. This research was conducted on various industrial sector manufacturing companies listed on the Indonesia Stock Exchange in 2016-2019. The hypothesis in this study was to use the data panel regression method. Based on the results of the study it is known that the size of the public accounting firm has no effect on the audit fee with a probability value of 0.1778 and a t-statistic of 1.366009. the size of the company affects the audit fee with a probability value of 0.000 and a t-statistic of 7.101100. the number of subsidiaries affects the audit fee with the probability value of the company size variable being 0.0002 with a t-statistic value of 3.967836. meanwhile together the size of KAP, the size of the company and the number of subsidiaries against the audit fee with a probability value of 0.0000 with a value of f calculate (f-statistic) of 86.08897.

Keywords: Public Accounting Firm Size, Company Size, Subsidiaries, and Audit Fee.

I. INTRODUCTION

Background Problem

Go public companies continue to increase from year to year, especially in Indonesia. This increase can be seen from the number of companies listed on the Indonesia Stock Exchange which has continued to increase since 2015 until now. Companies that have gone public are required to report and publish their financial reports on the Indonesia Stock Exchange. This financial report is a financial report that has been audited by the services of a public accounting firm. This is done to increase the credibility of the financial statements so that no user of the financial statements is harmed by the information presented in the financial statements.

The Public Accounting Firm (KAP) is an independent, objective agency and has expertise that is indispensable in auditing the financial statements of public companies. The use of KAP services is

to determine the fairness of the financial reports presented by company management. This fairness is conveyed in the audit opinion on the independent auditor's report.

The amount of audit fee varies because it depends on several audit engagements, such as the size of the client company, the complexity of audit services, audit risk, and so on. Disclosure of the amount of audit fees in Indonesia still depends on the policy of one party or on bargaining between public accountants and clients so that there is a possibility that the determination of audit fees is too high or too low. A case related to external audit fees occurred at Satyam Computer Service, Ltd. To produce a good financial report, every year it is regularly monitored by Pricewaterhouse Coopers in India. It is known that Pricewaterhouse Coopers auditors do not carry out audits according to applicable audit standards and have never properly assessed and responded to risks. The comparison of audit fees from Satyam to PWC is relatively much greater than that of similar businesses Satyam Computer Service, Ltd in payment to auditors. As a comparison, in 2008, the audit paid by Satyam to PWC was much greater than US \$ 0.9 million compared to the audit fees paid by Wipro and Infosys to PWC, who are also PWC clients, which were only US \$ 0.2 million and US \$ 0, respectively. ,1 million. This adds to the strong suspicion that the PWC auditor's involvement in fraud against Satyam's financial statements. This undetected fraud resulted in losses of up to US \$ 1 billion. (<http://www.nytimes.com>, 2011) According to researchers, independence is very important for a public accountant, including to assess the fairness of financial statements. The attitude of independence for an auditor is needed when an auditor is carrying out his duties because it will affect the fairness of his client's financial statements. Several authors have previously investigated the issue of audit fees. One of the researches was researched by Mudrika Alamsyah Hasan in 2017 who examined under the title "The Effect of Audit Complexity, Client Profitability, Company Size and Public Accounting Firm Size on Audit Fee." Other authors are Jesslyn Cristansy, Aloysia Yanti Ardiati with the research title "The Effect of Complexity Company, Company Size, and KAP Size on Audit Fees in Manufacturing Companies Listed on the IDX 2012-2016".

Based on the above background, with the existence of deviations from payment, the authors are interested in conducting research with the research title "**The Effect of KAP Size, Company Size and Subsidiaries on the Audit Fee (Empirical Study of Miscellaneous Industrial Sector Manufacturing Companies listed on the Indonesia Stock Exchange (BEI) in 2016) -2019).**"

Problem Formulation

Based on the above background, the research questions are formulated as follows:

1. Does the size of KAP partially affect the audit fee?
2. Does the size of the company partially affect the audit fee?
3. Does the subsidiary partially affect the audit fee?
4. Does the size of the KAP, the size of the company, and the subsidiaries simultaneously affect the audit fee?

Research Objectives

Based on the formulation of the problems that have been described, the objectives of this study are:

1. This is to determine whether the size of the KAP affects the audit fee partially.
2. This is to determine whether company size affects the audit fee partially.
3. This is to find out whether the subsidiary has a partial effect on the fee audit.
4. This is to determine whether the subsidiary, company size, and KAP size simultaneously affect the audit fee.

Research Benefits

This research is expected to contribute to several parties, namely:

1. For Business Practitioners The benefit of this research for business practitioners is to provide an overview of manufacturing companies listed on the Indonesia Stock Exchange, especially information related to audit fees and things that must be considered in determining audit fees.
2. For Academics For academics, this research can increase the knowledge of the readers and as a reference material or material for consideration in further research.

II. LITERATURE REVIEW

Review of Previous Research Results

1. Research conducted by Jesslyn Cristansy, Aloysia Yanti Ardiati (2017) on manufacturing companies listed on the IDX for the period 2012-2016. The result of this research is that company complexity has no effect on audit fees. Meanwhile, firm size and KAP size variables affect the audit fee.
2. Research conducted by Mudrika Alamsyah Hasan (2017). The results of his research indicate that audit complexity, client profitability, firm size and public accounting firm size have a positive effect on audit fees.
3. Research conducted by Adelina Rizky Shafira and Imam Ghozali (2017). The result of this study is that company size has a significant effect on audit fees. Meanwhile, audit risk and earnings management have a positive but insignificant effect on audit fees.

Theoretical Basis

Agency Theory

According to Supriyono (2018, 63) the behavior of agency theory (agency) is a concept that explains the relationship between the principal (contract giver) and the agent (contract recipient), the principal makes an agreement with the agent to work for its own purposes so that agents are given decision-making authority.

Definition of Audit

In Management Regulation No.2 of 2016, the Indonesian Institute of Certified Public Accountants, an audit is a service provided by the Public Accountant and the Engagement Team of the Public Accounting Firm based on an Engagement Letter which aims to provide an independent auditor opinion stating whether the financial statements issued by an entity have been prepared, and presented in accordance with the applicable financial reporting framework in order to leave the credibility and quality of the financial statements.

Definition of Audit Fee

In the Management Regulation No. 2 of 2016, the Indonesian Institute of Public Accountants, the Public Accounting Firm is a business entity established based on the provisions of laws and regulations and obtaining a business license based on Law Number 5 of 2011 concerning Public Accountants and regulation of the minister of finance number 17 /PMK.01/2008 concerning public accounting services. Public accounting firm is a form of public accounting organization that has obtained a license to provide public accounting services.

Size of the Public Accounting Firm

In Management Regulation No.2 of 2016, the Indonesian Institute of Certified Public Accountants, the Public Accounting Firm is a business entity established under the provisions of laws and regulations and obtaining a business license based on Law Number 5 of 2011 concerning Public Accountants and regulation of the minister of finance number 17 / PMK.01 / 2008 concerning public

accounting services. Public accounting firm is a form of public accounting organization that has obtained a license to provide public accounting services.

Company Size Company

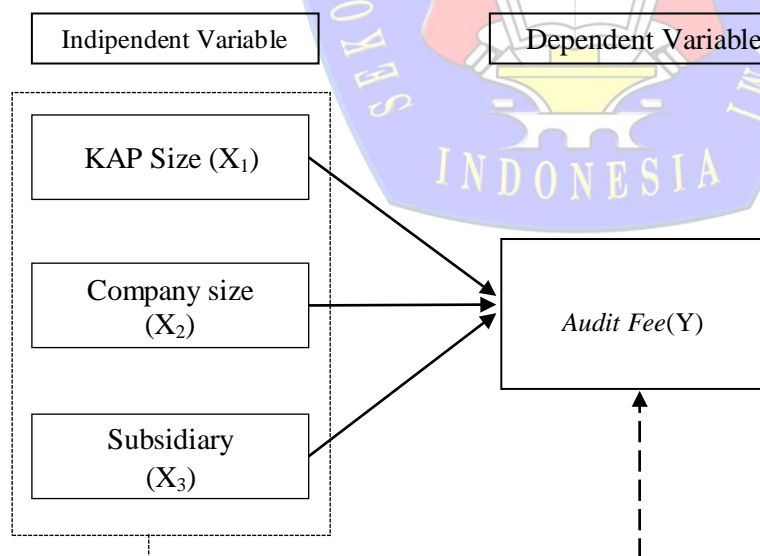
Size is one of the auditors' considerations in determining audit fees. Company size is a scale or value in which the size of the company can be classified based on total assets, logarithms of size, stock market value, and others. When described in general terms, company size is divided into 3 categories, namely, large companies (big firms), medium companies (medium size), small companies (small firms). Company size can also be described in the number of assets owned by the company, company turnover and market capitalization.

Basically, company size is a big picture of the scale of a company's operations (Cristansy, 2017). The size of the company will reflect the size and extent of the audit process that will be carried out by the auditors. The greater the total assets, sales and market capitalization will affect the amount of audit fees that must be paid by the company. This is because large companies tend to have a large number of transactions as well. This will extend the audit process carried out by the auditor.

Subsidiaries

Subsidiaries can also be a consideration for auditors in determining the amount of audit fees. A bybusiness group generally has a parent company which is a holding company, namely a subsidiary whose objective is to control the shares or management of the company it owns. or be mastered. Within a business group there is the term subsidiary or subsidiary corporation. A subsidiary or subsidiary corporation is a company in which the percentage of share ownership by the parent company is the majority, generally more than 50 percent of the shares of the subsidiary. (Asikin and Suhartana, 2016: 154).

Conceptual framework



H1: KAP size affects the Audit Fee

H2: Company size affects the Audit Fee.

H3: Subsidiary size affects the Audit Fee.

III. RESEARCH METHODS

This research is classified as a quantitative study to analyze data with statistical methods to test the research hypothesis. In this study, it explains the effect of profitability and leverage on earnings management. In statistical calculations, the researcher uses Eviews (Econometrics Views) version 10. In this study, the technique used to take the sample is purposive sampling method.

Operationalization of Variables

1. KAP size is measured using a variable dummy, giving code 1 if the company uses KAP Big Four in each period of the study and code 0 if the company does not use KAP Big Four in each period.
2. Firm Size is measured by proxing total assets owned by the company in the form of a natural logarithm. The scale used in measuring Company Size is a nominal scale.
3. The number of Subsidiaries is measured based on the number of subsidiaries owned by the sample companies. The scale used is the nominal scale.
4. Audit fees are measured using the natural logarithm of fees paid by the company to the auditor. data Fee to be included is the account professional fees contained in the annual report on the financial statements. The scale used in measuring the Audit Fee is the nominal scale.

Methoda Data Analysis

Analysis technique used to test the research hypothesis is descriptive statistics, classic assumption tests which include normality test, autocorrelation test, multicollinearity test and heteroscedasticity test. Furthermore, to test the effect of two or more independent variables on the dependent variable, multiple regression analysis using Eviews version 10.

The regression equations in this study are as follows.

$$ADL = \alpha + \beta_1 UK + \beta_2 UP + \beta_3 AP + e$$

AF : Audit Fee (Natural Logarithm of professional fee)

α : Constants

$\beta_1 - \beta_3$: Regression Coefficient

UK : KAP size (dummy variable, 1 if audited by KAP Big Four, 0 if audited by KAP Non Big Four)

UP : Company Size (Natural Logarithm of Total Assets Company)

AP : Nominal scale

e : Residual error

IV. RESEARCH RESULTS AND DISCUSSIONS

Description of Research Object

In this study, data processing was carried out to estimate the magnitude of each variable used in this study so that it could be investigated. The variables in this study are divided into two, namely the dependent variable, namely the audit fee and the independent variable, namely the size of KAP, the size of the company and its subsidiaries.

Testing Results and Discussions

Descriptive Statistical Test Result Descriptive

Descriptive statistics attempt to describe data derived from a sample, descriptive statistics such as mean, median, maximum, minimum and standard deviation, in the form of numerical analysis or images or diagrams.

Table 4.1
Descriptive Statistical Test Results

Sample: 1 56

	X1	X2	X3	Y
Mean	0.500000	28.82430	6.107143	22.60612
Median	0.500000	28.48243	5.000000	22.11866
Maximum	1.000000	33.49453	18.00000	29.22046
Minimum	0.000000	26.31469	0.000000	19.79394
Std. Dev.	0.504525	1.866706	5.558543	2.222544

Table 4.1 presented above is the result of descriptive statistical testing of the dependent variable and the independent variable. The first independent variable is the KAP size which is denoted by X_1 which shows a value mean of 0.50 with a median value of 0.50. The maximum value of the KAP size variable is 1.00 and the minimum value of the KAP size variable is 0.00. The standard deviation value of the KAP size variable is 0.504525.

The second independent variable is company size which is denoted by X_2 which shows a value mean of 28.82430 with a median value of 28.48243. The maximum value of the KAP size variable is 33.49453 and the minimum value of the KAP size variable is 26.31469. The standard deviation value of the KAP size variable is 1.866706.

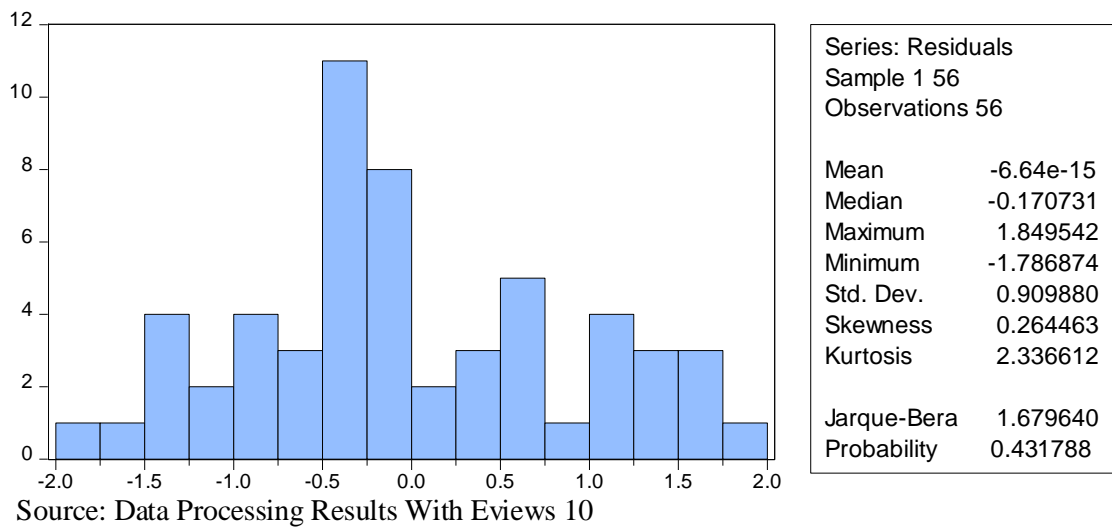
The third independent variable, namely the number of subsidiaries denoted by X_3 shows a value mean of 6.107143 with a median value of 5.000000. The maximum value of the KAP size variable is 18.00000 and the minimum value of the KAP size variable is 0.000000. The standard deviation value of the KAP size variable is 5.558543.

The third independent variable, namely the audit fee which is denoted by Y, shows a value mean of 22,60612 with a median value of 22,11866. The maximum value of the KAP size variable is 29,22046 and the minimum value of the KAP size variable is 19.79394. The standard deviation value of the KAP size variable is 2.222544 .

Classic Assumption Test Results

The results of the Classical Assumption Test for Normality

Graph 4.1
Classic Assumption Normality Test Results



Graph 4.1 above is the result of testing the classical assumption of normality. From the test results presented above, it is known that the probability value of Jarque-Bera is 0.431788 with a Jarque-Bera value of 1.67964. Based on the explanation previously explained, the null hypothesis is accepted and the alternative hypothesis is rejected, in other words, there is no normality problem in this study.

The results of the Multicollinearity Classical Assumption Test

Table 4.2
Classic Assumption Multicholnearity Test Results

Variance Inflation Factors
Sample: 1 56
Included observations: 56

Variable	Coefficient Variance	Tolerance	Centered VIF
C	8.819685	564.0442	NA
X1	0.119808	0.522052	1.915518
X2	0.012189	0.374826	2.667906
X3	0.000812	0.634452	1.576163

Source: Data Processing Results With Eviews 10

Table 4.2 presented above are the results of the multicollinearity classic assumption test. From the results of the tests that have been carried out, it is known that the tolerance value of the KAP size variable is 0.522052 with a variance inflation factor value of 1.915518. The tolerance value of the firm size variable is 0.374826 with a variance inflation factor value of 2.667906. The tolerance value of the variable number of subsidiaries is 0.634452 with a variance inflation factor value of 1.576163. From the test results it is known that all variables have a torelance value greater than 0.1 and have a smaller variance inflation factor value. of 10. Based on the test results, it can be concluded that the null hypothesis is accepted and the alternative hypothesis is rejected, in other words there are no multicollinearity symptoms in this study.

The results of the Heteroscedasticity Classical Assumption Test

Table 4.3
Heteroskedastisitas Classic Assumption Test Results

Heteroskedasticity Test: Breusch-Pagan-Godfrey

F-statistic	2.431489	Prob. F(3,52)	0.0755
Obs*R-squared	6.889179	Prob. Chi-Square(3)	0.0755
Scaled explained SS	3.969844	Prob. Chi-Square(3)	0.2647

Table 4.3 presented above are the results of testing the classic heteroscedasticity assumption. From the test results it is known that the probability value of Obs * R-squared is 0.0755 with an Obs * R-squared value of 6.889179. Based on the test results it is known that the probability value Obs * R-squared is greater than the level of significance. Based on the test results, it can be concluded that the null hypothesis is accepted and the alternative hypothesis is rejected, in other words, there are no symptoms of heteroscedasticity in this study.

The results of the Classical Autocorrelation Assumption Test

Table 4.4
Classic Assumption Auto correlation Test Results

Breusch-Godfrey Serial Correlation LM Test:

F-statistic	1.737625	Prob. F(30,22)	0.0916
Obs*R-squared	39.38027	Prob. Chi-Square(30)	0.1174

Table 4.4 presented above are the results of the classic auto correlation assumption test. From the test results it is known that the probability value of Obs * R-squared is 0.1174 with an Obs * R-squared value of 39.38027. Based on these results, the probability value from Obs * R-squared is greater than the predetermined significance level of 0.05. Based on these results, it can be concluded that the null hypothesis is accepted and the alternative hypothesis is rejected, or in other words there are no auto-correlation symptoms in this study.

Hypothesis Testing results

In this study the hypothesis test is divided into two, namely partial hypothesis test and simultaneous hypothesis test. The following is the result of hypothesis testing from the independent variables, namely the size of KAP, company size and number of subsidiaries against dependent variable, namely the audit fee.

Partial Hypothesis Test (T test)

Table 4.5
Partial Hypothesis Test results

Dependent Variable: Y
Method: Least Squares
Sample: 1 56
Included observations: 56

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	-0.919196	2.969795	-0.309515	0.7582
X1	0.472821	0.346133	1.366009	0.1778
X2	0.784003	0.110406	7.101100	0.0000
X3	0.113077	0.028499	3.967836	0.0002

Table 4.5 above is the result of partial hypothesis testing. From the test results it is known that the probability value of the KAP size variable is 0.1778 with a t-statistic value of 1.366009. Based on the test results it is known that the probability value The size of KAP is greater than the predetermined significance level of 0.05 and the t-statistic value is smaller than the t table of 1.67412 (nk, 56-3 = 53). Thus the null hypothesis is accepted and the alternative hypothesis is rejected, which means that there is no influence between the size of KAP on the audit fee in various industrial sector manufacturing companies in 2016-2019.

From the test results, it is known that the probability value of the firm size variable is 0.000 with a t-statistic value of 7.101100. Based on the test results, it is known that the probability value of company size is smaller than the predetermined significance level of 0.05 and the t value (t-statistic) is greater than t table of 1.67412 (nk, 56-3 = 53). Thus the null hypothesis is rejected and the alternative hypothesis is accepted, which means that there is an influence between company size and auditfee in various industrial sector manufacturing companies in 2016-2019.

From the test results, it is known that the probability value of the variable number of subsidiaries is 0.002 with a t-statistic value of 3.967836. Based on the test results, it is known that the probability value of the number of subsidiaries is smaller than the predetermined significance level of 0.05 and the value t count (t-statistic) is greater than t table of 1.67412 (nk, 56-3 = 53). Thus the null hypothesis is rejected and the alternative hypothesis is accepted, which means that there is an influence between the number of subsidiaries on auditfee in various industrial sector manufacturing companies in 2016-2019.

Simultaneous Hypothesis Test (Test f)

The F test is conducted to show whether all the independent variables included in the model have a joint influence on the dependent variable. If the probability value of F is smaller than the predetermined significance level of 0.05, the null hypothesis is rejected and The alternative hypothesis is accepted, which means that there is a significant influence between the independent variables, namely KAP size, company size and the number of subsidiaries on the dependent variable, namely the audit feein various industrial sector manufacturing companies in 2016-2019. On the other hand, if the significance value of the probability F is greater than the predetermined significance level of 0.05, then the null hypothesis is accepted and the alternative hypothesis is accepted, which means that there is no significant effect between the independent variables, namely the size of KAP, company size and the number of subsidiaries on the dependent variable, namely audit fees in various industrial sector manufacturing companies in 2016-2019. The following are

the results of simultaneous hypothesis testing:

Table 4.6
Simultaneous Hypothesis Test results

Dependent Variable: Y	
Method: Least Squares	
Sample: 1 56	
Included observations: 56	
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Log likelihood	-73.66728
F-statistic	86.08897
Prob(F-statistic)	0.000000
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Table 4.6 above is the result of simultaneous hypothesis testing on KAP size variables, company size and number of subsidiaries on audit fees. From the research results, it is known that the probability value of the F-statistic is 0.000 with an F-statistic value (F-count) of 86.08897. Based on the explanation previously described, the F-count probability value is smaller than the predetermined significance level of 0.05 and The value of the F-statistic (F-count) is greater than the F-table of 2.77. Based on these results, the null hypothesis is rejected and the alternative hypothesis is accepted, which means that there is a joint influence between the KAP size variable, company size and the number of subsidiaries on the audit fees in various industrial sector manufacturing companies in 2016-2019.

Result of Testing the Coefficient of Determination

Table 4.7
Determination Coefficient Test Results

Dependent Variable: Y	
Method: Least Squares	
Sample: 1 56	
Included observations: 56	
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R-squared	0.832402
Adjusted R-squared	0.822733
S.E. of regression	0.935759
Sum squared resid	45.53353
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Source: Data Processing Results With Eviews 10

Table 4.7 is the result of testing the coefficient of determination in this study. From the test results it is known that the R-squared value is 0.832402 or 83.24%. These results indicate that the variable KAP size, company size and number of subsidiaries affect the variable audit fee by 83.24%, while the remaining 16.76% is influenced by other factors not examined in this study. These results indicate that the variable KAP size, company size and the number of subsidiaries have a considerable impact on audit fees.

Multiple Linear Regression Test Results Multiple

This multiple regression analysis is used because it is used to test the effect of multiple

free variables (metrics) on a single bound variable (metric) with Eviews 10 software. The following are the results of multiple linear regression analysis tests:

Table 4.8
Multiple Linear Regression Test Results

Dependent Variable: Y
Method: Least Squares
Sample: 1 56
Included observations: 56

Variable	Coefficient	Std. Error
C	-0.919196	2.969795
X1	0.472821	0.346133
X2	0.784003	0.110406
X3	0.113077	0.028499

Table 4.8 is the result of multiple linear regression tests in this study. Based on the results of the test, the resulting equation is as follows:

$$Y = -0.919196 + 0.472821X_1 + 0.784003X_2 + 0.113077X_3 + \varepsilon$$

From the test results presented in table 4:12 and the linear regression equation above, it can be explained that if the variable value of KAP size, company size and number of subsidiaries are considered constant (value 0) then the audit fee will be -0.919196. If the value of company size and number of subsidiaries are constant (worth 0) and the size of KAP is 1 unit, it will increase the value of audit fee by 0.472821. If the value of KAP size and the number of subsidiaries are constant (worth 0) and the size of the company is 1 unit, it will increase the value of audit fee by 0.784003. If the value of KAP size and company size are constant (worth 0) and the number of subsidiaries is 1 unit, it will increase the value of audit fee by 0.113077.

V. CONCLUSIONS AND SUGGESTIONS

Conclusion

Based on the results of the research that has been done, the researchers draw the following conclusions:

1. There is no significant influence between KAP size on audit fees in various industrial sector manufacturing companies listed on the Indonesia Stock Exchange in 2016-2019. This is because there are cost limits that have been set in determining the amount of audit fees.
2. There is a significant influence between company size on audit fees in various industrial sector manufacturing companies listed on the Indonesia Stock Exchange in 2016-2019. This is because the larger the company will require longer time in conducting the audit process so that the audit costs incurred by the company will be greater.
3. There is a significant influence between the number of subsidiaries on the audit fee in various industrial sector manufacturing companies listed on the Indonesia Stock Exchange in 2016-2019. This is because the more subsidiaries a company has, it will increase the complexity of the audit, so that auditors will need more time and have an impact on the costs incurred for the audit process by the company.
4. There is a simultaneous significant influence between KAP size, company size and number of subsidiaries on audit fees in various industrial sector manufacturing companies listed on the Indonesia Stock Exchange in 2016-2019.

Suggestions

Based on the above conclusions, the writer tries to propose some suggestions obtained from the research results and also the discussions that have been carried out which are related as follows:

1. For companies to be able to consider factors that can be used as indicators in measuring the amount of audit costs incurred by the company.
2. For further researchers, it is hoped that this research can be used as a consideration for conducting research on audit fees in companies.

Limitations of Research and Development of Further

Research. Research conducted is limited to various industrial sector manufacturing companies listed on the Indonesia Stock Exchange in 2016-2019 with the variable size of KAP, company size and number of subsidiaries on audit fees, it is hoped that further research can contain variable variables. others related to audit fees as well as updating or adding to the variables used in order to predict audit fees even better.

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