

***Market Concentration dan Auditor Industry Specialization  
terhadap Audit Fee Stickiness***

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**ABSTRAK**

Tujuan penelitian ini adalah untuk menganalisis hubungan antara *market concentration* dan *auditor industry specialization* dengan *audit fee stickiness*. Penelitian ini menggunakan 742 sampel perusahaan yang terdaftar di Bursa Efek Indonesia periode 2014-2018. Penelitian ini menggunakan teknik analisis regresi linear berganda yang di proses dengan perangkat lunak SPSS for windows versi 22.0. *Sticky* muncul karena adanya perilaku asimetris dari *audit fee*, semakin tinggi nilai *audit fee stickiness* menggambarkan perilaku *more sticky* pada *audit fee*. Hasil uji hipotesis menunjukkan bahwa *market concentration* dan *auditor industry specialization* berhubungan positif dan signifikan terhadap *audit fee stickiness*.

Kata kunci : *Audit Fee Stickiness, Market concentration, Auditor Industry Specialization*

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**ABSTRACT**

The aim of this research is to analyze the relationship between market concentration and auditor industry specialization with the audit fee stickiness. This study uses 742 samples of companies listed on the Indonesia Stock Exchange for the periode 2014 to 2018. The analysis techniques used in this research is multiple linear regression analysis techniques that are processed with SPSS 22.0 for windows software. Sticky arises because of the asymmetric adjustment in audit fees, the higher the value of the audit fee stickiness means the more sticky audit fees. Hypothesis test results showed that market concentration and auditor industry specialization were positively and significantly related to audit fee stickiness.

Keywords : Audit Fee Stickiness, Market Concentration, Auditor Industry Specialization