

**Kepemilikan Terdistribusi dan *Audit Fee Stickiness***

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**ABSTRAK**

Tujuan penelitian ini adalah untuk menganalisis hubungan antara kepemilikan terdistribusi merata dengan audit fee stickiness. Penelitian ini menggunakan 449 sampel perusahaan yang terdaftar di Bursa Efek Indonesia periode 2013-2018. Penelitian ini menggunakan teknik analisis regresi linear berganda yang di proses dengan menggunakan *software* STATA 15.0. 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 kepemilikan terdistribusi merata berpengaruh positif dan signifikan terhadap audit fee stickiness.

Kata kunci : Audit Fee Stickiness, Kepemilikan Terdistribusi Merata

*Distributed Ownership and Audit Fee Stickiness*

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*ABSTRACT*

*The purpose of this study was to analyze the relationship between evenly distributed ownership and audit fee stickiness. This study used 449 samples of companies listed on the Indonesia Stock Exchange for the period 2013-2018. This study uses multiple linear regression analysis techniques that are processed with STATA software version 15.0. Sticky appears because of the asymmetric behavior of the audit fee, the higher the value of the audit fee stickiness reflects the more sticky behavior of the audit fee. Hypothesis test results indicate that evenly distributed ownership has a positive and significant effect on audit fee stickiness.*

*Keywords: Audit Fee Stickiness, Equal Distributed Ownership*