

## ABSTRAK

Pengaruh Total Aset, Proceeds, Inventory and Account Receivables to Total Assets Ratio, Debt to Total Assets Ratio, dan Kompleksitas Audit Terhadap Audit Fee Pada Perusahaan Go Public Tahun 2012-2015

Penelitian ini bertujuan untuk menguji pengaruh total aset, proceeds, inventory and account receivables to total assets ratio, debt to total assets ratio, dan kompleksitas audit terhadap audit fee.

Populasi penelitian ini adalah perusahaan yang go public yang terdaftar di Bursa Efek Indonesia (BEI) pada tahun 2012 sampai dengan tahun 2015. Pengambilan sampel dalam penelitian ini menggunakan metode sampling jenuh dan jumlah sampel yang digunakan dalam penelitian ini berjumlah 91 dimana seluruh jumlah populasi dapat dijadikan sampel. Data yang digunakan dalam penelitian ini merupakan data sekunder yang diperoleh dari laporan keuangan audited.

Rerata audit fee perusahaan sebesar 21,56%. Hasil dari pengujian analisis regresi berganda menunjukkan bahwa hanya variabel total aset yang berpengaruh signifikan terhadap audit fee. Untuk variabel lain dalam penelitian ini yaitu proceeds, inventory and account receivables to total assets ratio, debt to total assets ratio, dan kompleksitas audit terbukti tidak berpengaruh signifikan terhadap audit fee.

Kata kunci: Audit Fee, Total Aset, Proceeds, Inventory and Account Receivables to Total Assets Ratio, Debt to Total Assets Ratio, Kompleksitas Audit

## ABSTRACT

The Influence of Total Assets, Proceeds, Inventory and Account Receivables to Total Assets Ratio, Debt to Total Assets Ratio, and Audit Complexity toward Audit Fees Charged to Firms Going Public on 2012-2015

The purpose of this research is to examine the effect of total assets, proceeds, inventory and account receivables to total assets ratio, debt to total assets ratio, and audit complexity on audit fees.

The population of the research was the firms going public and listed in Indonesia Stock Exchange (IDX) during 2012-2015. The sample in this research were taken using saturation sampling and the number of sample were 91. The data used in this research were secondary data obtained from audited financial report.

The mean value of audit fees is 21,56%. The result of multiple regression analysis testing shows that only total assets has significant effect on audit fees. For another variables which is proceeds, inventory and account receivables to total assets ratio, debt to total assets ratio, and audit complexity do not have any significant effects on audit fees.

**Keywords:** Audit Fee, Total Aset, Proceeds, Inventory and Account Receivables to Total Assets Ratio, Debt to Total Assets Ratio, Audit Complexity