

Audit Fee : Schoolties antara CEO, CFO dan Auditor

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ABSTRAK

Tujuan dari penelitian ini adalah untuk menguji hubungan *schoolties* manajemen puncak yang diwakili oleh CEO (*Chief Executive Officer*), CFO (*Chief Financial Officer*) dan Auditor dengan *Audit Fee*. Penelitian ini menggunakan 769 sampel dari 7055 perusahaan yang terdaftar di Bursa Efek Indonesia tahun 2010 – 2018 dan menggunakan model analisis *Ordinary Least Square Regression* dengan software STATA 14.0. Penelitian ini menemukan bahwa kombinasi *schoolties* antara CFO dan Auditor menunjukkan adanya hubungan positif dengan *Audit Fee*, sedangkan kombinasi *schoolties* antara CEO dan Auditor tidak demikian. Lebih lanjut, hubungan *schoolties* yang ditunjukkan antara CFO, Auditor dengan *Audit Fee* dibahas menggunakan regresi interaksi variabel *Audit Firm* dan kepemilikan *subsidiaries* perusahaan. Penelitian ini berkontribusi pada literatur terkait dengan hubungan antara *schoolties* terhadap *audit fee* perusahaan publik di Indonesia, juga diharapkan dapat berkontribusi pada implementasi kebijakan perusahaan, manajemen, pihak eksternal, yakni regulator dan investor.

Kata Kunci : *Audit Fee, Schoolties, CEO, CFO, dan Auditor.*

Audit Fee : Schoolties between CEO, CFO and Auditor

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ABSTRACT

The purpose of this research is to examine the relationship between top management schoolties represented by the CEO (Chief Executive Officer), CFO (Chief Financial Officer) and Auditors with Audit Fees. This study used 769 samples from 7055 companies listed on the Indonesia Stock Exchange in 2010 - 2018 and used the Ordinary Least Square Regression analysis model with STATA 14.0 software. This study found that the combination of schoolties between CFO and Auditor showed a positive relationship with Audit Fee, while the combination of schoolties between CEO and Auditor did not. Furthermore, the relationship between schoolties shown between CFO, Auditor and Audit Fee is discussed using regression interaction between Audit Firm variables and ownership of company subsidiaries. This research contributes to the literature related to the relationship between schoolties to audit fees of public companies in Indonesia, and is also expected to contribute to the implementation of company policy, management, external parties, namely regulators and investors.

Keywords: Audit Fee, Schoolties, CEO, CFO, and Auditor.