ABSTRAK

Fee audit adalah besaran imbalan jasa atau bayaran yang diterima auditor terhadap jasa yang telah dilakukannya dalam memberikan opininya berupa pemeriksaan terhadap laporan keuangan. Penelitian ini bertujuan membuktikan adanya pengaruh ukuran dewan komisaris, ukuran komite audit, dan *problem directors* terhadap *fee* audit. populasi penelitian ini adalah perusahaan BUMN yang ada di BEI selama periode tahun 2017-2021. Teknik pengambilan sampel adalah *purposive sampling* dengan perusahaan yang memenuhi sampel adalah 15 sampel sehingga total data 75 unit analisis. Metode untuk menguji hipotesis adalah analisis regresi berganda alat bantu IBM SPSS Statistic 24. Hasil penelitian membuktikan bahwa ukuran dewan komisaris, ukuran komite audit dan *problem directors* berpengaruh terhadap *fee* audit.

Kata Kunci: *Fee* Audit, Dewan Komisaris, Komite Audit, *Problem Directors*

ABSTRACT

Audit fee is the amount of service balance or payment received by the auditor for the services he has performed in providing his opinion in the form of an examination of financial statements. This study aims to prove the influence of the board of commissioners, audit committee, and problem directors on audit fees. The population of this study is state-owned companies listed on the IDX during the period 2017-2021. The sampling technique is purposive sampling with 15 sample analysis companies so that the total data is 75 units. The method for testing the analysis hypothesis is multiple regression using the IBM SPSS Statistic 24 tool. The results of the study prove that the size of the board of commissioners, the size of the audit committee and problem directors have an effect on audit fees.
Keywords: Audit Fee, Board of commissioners, Audit Committee, Problem Directors