

Pengaruh konsentrasi kepemilikan klien terhadap audit fee perusahaan di Indonesia = The effect of client concentrated ownership on Indonesian firm s audit fee

Gracesellia Rianauli, author

Deskripsi Lengkap: <https://lib.ui.ac.id/detail?id=20402859&lokasi=lokal>

Abstrak

Penelitian ini bertujuan untuk menguji pengaruh struktur kepemilikan terhadap biaya audit perusahaan di Indonesia. Struktur kepemilikan perusahaan diukur dengan persentase kepemilikan dari tiga tipe pemegang saham, yakni keluarga, pemerintah, dan institusi. Sampel penelitian terdiri dari 114 perusahaan dengan total observasi sebanyak 217 firms-years dengan data unbalanced panel. Sampel diambil berdasarkan pengungkapan biaya audit perusahaan pada laporan tahunan periode 2011, 2012, dan 2013. Hasil penelitian menunjukkan bahwa konsentrasi kepemilikan mempengaruhi biaya audit secara signifikan. Kepemilikan keluarga, kepemilikan pemerintah, dan kepemilikan institusi mempengaruhi biaya audit secara negatif signifikan.

This study aimed to examine the effect of ownership structure on the Indonesian firm's audit fee. The structure of corporate ownership is measured by the percentage of ownership of three types of shareholders, namely the family, government, and institutions. The sample of this study consisted of 114 companies with a total of 217 firms-years observation. This study use unbalanced panel data. Samples were taken based on the disclosure of audit fees in the company's annual report for the period 2011, 2012, and 2013. The results show that concentration of ownership affect firm's audit fee significantly. It shows that family ownership, government ownership and institutional ownership affecting audit costs negatively.