

Pengaruh market power kap dan konsentrasi pasar jasa audit terhadap audit fee: perbandingan di Indonesia dan Singapura = The effect of audit firm market power and audit market concentration on audit fee: comparison in Indonesia and Singapore

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Abstrak

ABSTRAK

Penelitian ini bertujuan meneliti pengaruh Market Power KAP dan konsentrasi pasar jasa audit terhadap audit fee di 2 negara ASEAN yaitu di Indonesia dan Singapura. Sampel yang digunakan adalah perusahaan non-keuangan yang terdaftar di Bursa Efek Indonesia BEI dan Singapore Exchange SGX tahun 2012-2015. Penelitian ini menemukan struktur pasar di Indonesia dan Singapura termasuk dalam oligopoli kuat dan memiliki tingkat konsentrasi menengah sampai tingkat konsentrasi tinggi. Hal ini mengindikasikan adanya barriers to entry bagi KAP baru untuk masuk ke pasar di Indonesia dan Singapura. Di Indonesia, ditemukan market power KAP dan konsentrasi pasar jasa audit berhubungan positif namun tidak signifikan terhadap audit fee. Sementara di Singapura ditemukan market power KAP berpengaruh positif signifikan terhadap audit fee, serta konsentrasi pasar jasa audit berpengaruh negatif namun tidak signifikan terhadap audit fee.

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ABSTRACT

The purpose of this study is to investigate the effect of audit firm market power and audit market concentration on audit fee in two ASEAN countries, that is Indonesia and Singapore. The sample used is a non financial company listed in Indonesia Stock Exchange IDX and Singapore Exchange SGX in 2012-2015. This study found a market structure in Indonesia and Singapore, categorized as tight oligopoly and has medium to high market concentration. This indicates a barriers to entry for new audit firm to enter the market in Indonesia and Singapore. In Indonesia, found audit firm market power and audit market concentration has positive effect but not significant on audit fee. While in Singapore found audit firm market power has significant positive effect on audit fee, and the audit market concentration has negative effect but not significant on audit fee.