

## Analisis pengaruh book-tax differences terhadap biaya audit dengan tata kelola perusahaan sebagai variabel pemoderasi = Analysis the effect of book tax differences on audit fee with corporate governance as the moderating variable

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### Abstrak

Penelitian ini bertujuan untuk meneliti pengaruh book-tax differences terhadap biaya audit di Indonesia. Penelitian ini juga menguji pengaruh tata kelola perusahaan sebagai variabel pemoderasi dampak book-tax differences terhadap biaya audit di Indonesia. Book-tax differences adalah selisih laba akuntansi dengan laba fiskal. Sampel yang digunakan adalah perusahaan yang terdaftar di Bursa Efek Indonesia pada tahun 2012 hingga 2016. Hasil penelitian ini menunjukkan bahwa book-tax differences tidak berpengaruh secara signifikan terhadap biaya audit. Tata kelola perusahaan juga tidak terbukti dapat memperlemah pengaruh book-tax differences terhadap biaya audit.

.....The purpose of this study is to provide empirical evidence on the effect of book tax differences on audit fees in Indonesia. This research also examines the influence of corporate governance as the moderator effect of book tax differences on audit fee di Indonesia. Book tax differences is value of the spread between pretax book income and taxable income. The sample in this study is listed firms on Indonesia Stock Exchange on 2012 to 2016. The results showed that book tax differences does not have significant impact on the determination of audit fee in Indonesia. There is also no evidence that corporate governance have a moderating effect on the association between book tax differences on audit fees.