

ABSTRAK

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Pengaruh Kompleksitas Perusahaan, Profitabilitas, Ukuran Perusahaan, Dewan Komisaris Independen, Ukuran KAP, dan Audit *Tenure* Terhadap Audit *Fee* Serta Tinjauannya dari Sudut Pandang Islam (Studi Empiris Pada Perusahaan Non-Finansial Yang Terdaftar di Indeks LQ 45 Periode 2016-2020).

Penelitian ini bertujuan untuk menguji kompleksitas perusahaan, profitabilitas, ukuran perusahaan, dewan komisaris independen, ukuran KAP, audit *tenure* terhadap audit *fee*. Penelitian ini menggunakan sampel perusahaan non-finansial yang terdaftar di Indeks LQ 45 periode 2016-2020. Jenis penelitian ini merupakan penelitian kuantitatif. Penelitian ini menggunakan data sekunder yaitu laporan tahunan dan laporan keuangan perusahaan yang diperoleh dari situs resmi Bursa Efek Indonesia (BEI) dan *website* resmi perusahaan sampel. Metode analisis yang digunakan adalah regresi linear berganda dengan aplikasi SPSS Ver.25.0. Jumlah perusahaan non-finansial yang dijadikan sampel penelitian ini adalah 16 perusahaan dengan periode pengamatan 5 tahun. Berdasarkan metode *purposive sampling*, total sampel penelitian adalah 80 laporan tahunan dan laporan keuangan. Hasil penelitian menunjukkan bahwa variabel profitabilitas, ukuran perusahaan, ukuran KAP, dan audit *tenure* berpengaruh positif dan signifikan terhadap audit *fee*. kompleksitas perusahaan, dan dewan komisaris independen tidak berpengaruh signifikan terhadap audit *fee*. Serta secara keseluruhan dalam perspektif Islam bahwa kompleksitas perusahaan, profitabilitas, ukuran perusahaan, dewan komisaris independen, ukuran KAP, dan audit *tenure* terhadap audit *fee* sudah memenuhi syariat Islam sebagaimana yang tertuang dalam Al-Qur'an dan Hadis.

Kata kunci : Kompleksitas perusahaan, Profitabilitas, Ukuran Perusahaan, Dewan Komisaris Independen, Ukuran KAP, Audit *Tenure*, Audit *Fee*.

ABSTRACT

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The Effect Of Company Complexity, Profitability, Company Size, Independent Board Of Commissioners, KAP Size, And Audit Tenure On Audit Fees And Its Overview From Islamic Perspective (Empirical Study On Non-Financial Companies Listed In Index Lq 45 Period 2016-2020).

This study aims to examine the effect of Company Complexity, Profitability, Company Size, Independent Board of Commissioners, KAP Size, and Audit Tenure on Audit Fees. This study uses a sample of non-financial companies listed in index LQ 45 Period 2016-2020. This type of research is a quantitative research. This study uses secondary data, namely annual reports and company financial statements obtained from the official website of the Indonesia Stock Exchange (IDX) and the official website of the sample companies. The analytical method used is multiple linear regression with the SPSS Ver.25.0 application. The number of non-financial companies that were sampled in this study were 16 companies with an observation period of 5 years. Based on the purposive sampling method, the total sample of the study was 80 annual report and financial statements. The results showed that the variables of profitability, firm size, KAP size, and audit tenure had a positive and significant effect on audit fees. the complexity of the company, and the independent board of commissioners has no significant effect on the audit fees. Overall, in the Islamic perspective that company complexity, profitability, company size, independent board of commissioners, KAP size, and audit tenure on audit fees has complied with Islamic law as stated in the Qur'an and Hadith.

Keywords : Company Complexity, Profitability, Company Size, Independent Board Of Commissioners, KAP Size, Audit Tenure, Audit Fee.