



ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh mekanisme *good corporate governance* terhadap *fee* audit. Mekanisme *good corporate governance* dipresentasikan melalui independensi dewan komisaris, ukuran dewan komisaris, intensitas pertemuan dewan komisaris, independensi komite audit, ukuran komite audit, dan intensitas pertemuan komite audit. Mekanisme *good corporate governance* diharapkan dapat mengurangi risiko salah saji laporan keuangan, sehingga *fee* audit yang rendah dicapai.

Penelitian ini merupakan modifikasi dari penelitian Yasin dan Nelson (2012), dan Kikhia (2014), dengan menggunakan data sekunder yang berasal dari laporan keuangan dan laporan tahunan perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia pada tahun 2012-2014. Penelitian ini menggunakan metode *purposive sampling* dengan alat analisis regresi linier berganda. Sebelum dilakukan uji regresi, data terlebih dahulu diuji menggunakan uji asumsi klasik.

Secara empiris hasil penelitian ini menunjukkan bahwa ukuran dewan komisaris, intensitas pertemuan dewan komisaris, dan intensitas pertemuan komite audit memiliki pengaruh negatif terhadap *fee* audit. Sedangkan independensi komisaris independen, independensi komite audit, dan ukuran komite audit berpengaruh positif terhadap *fee* audit.

Kata kunci: mekanisme *good corporate governance*, dewan komisaris, komite audit, *fee* audit.



ABSTRACT

The purpose of this study is to examine the influence of the good corporate governance mechanism on audit fees. Good corporate governance mechanism presented by the independence of the board commissioners, size of the board commissioners, intensity of the board commissioners meetings, independence of the audit committee, size of the audit committee, and intensity of the audit committee meetings. Good corporate governance mechanism is expected to reduce the risk of misstatements financial statements, so the audit fees is low accomplished.

This study is a modification of the research from Yasin and Nelson (2012) and Kikhia (2014) with use secondary data from the financial statements and annual reports of the manufacturing companies listed in Indonesia Stock Exchange in 2012-2014. This study use purposive sampling method with multiple linear regression analysis. Before regression test doing, first the data tested with classic assumption test.

Empirical results show that the board size, the intensity of board meetings, and the intensity of the audit committee meetings have a negative influence on the audit fee. While the independence of independent directors, independent audit committees and audit committee size positively affects the audit fee.

Keywords: mechanisms of good corporate governance, board of directors, audit committee, the audit fee.