

Industry Type, Profitability and Convergence of IFRS to Audit Fees



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ABSTRACT: This research aims to determine the relationship between industry type, profitability, and IFRS convergence with audit fees. This research is associative research that connects each research variable using data taken directly online at the Indonesian Stock Exchange. This research collects data from the annual reports of basic industrial and chemical manufacturing companies listed on the Indonesian Stock Exchange for 2020-2022, with purposive sampling being the technique used in sampling. A total of 27 companies were respondents with an observation period of 3 years. Quantitative methods were used to analyze this research by processing data using the Statistical Program for Special Science (SPSS). The research results show that industry type has a relationship with audit fees, while profitability has no relationship with audit fees, and the same as industry type, IFRS convergence has a relationship with audit fees.

KEYWORDS: Industry Type, Profitability, IFRS Convergence, and Audit Fees

1. INTRODUCTION

The more difficult business competition in the present will encourage many companies to further expand their business or business. In supporting the business, the company really needs large capital that can be obtained through investment and loans. Some things to consider before making investments and loans from creditors are confidence in the company. In obtaining this confidence, one way that must be done is to look at the company's financial statements. In the company's financial statements there are several very important things that become sources in decision making. Public accountant services are indispensable in supporting this activity, especially in improving the quality of the company's financial statements. Companies that have been able to publish their financial statements annually on the IDX (Indonesia Stock Exchange) will be a place for investors and creditors interested in investing.

Financial statements are made with the intention of being able to provide a lot of information as a consideration in making decisions, because many parties outside the company have an interest in obtaining all information from the contents of the financial statements (Harahap, 2018).

The entire amount of fees or wages charged by auditors in the process of auditing financial or annual statements conducted on the company is the definition of audit fees. In accordance with IAPI (Indonesian Institute of Public Accountants) regulation No. 2 of 2016 concerning the determination of financial statement audit services. Until now, although the determination of audit fees has been determined based on IAPI regulation No. 2 of 2016, namely the results of calculating the number of working hours needed multiplied by the amount of hourly audit service fees, the reality is that audit fees in the field often occur negotiations (Sinaga & Rachmawati, 2018).

The type of company industry in this case refers to the type of operation carried out by the company, each type of certain industry requires a level of expertise and has more time and effort than other types of industries so that this will result in high audit fees (Sanusi & purwanto, 2017).

The type of industry is divided into two parts, namely: high profile and low profile. In this case, high profile type companies are generally industries that get attention from the public because their operating activities have the potential to intersect with broad interests, while for low profile types in general are not so much in the spotlight of the public. High profile companies are industries that have consumer visibility, high political risk, or face high competition. Industrial type means a business activity or company activity that produces goods or services and is traded by the company to obtain profits for the continuity of a company. The type

Industry Type, Profitability and Convergence of IFRS to Audit Fees

of industry describes the company based on the scope of operations, company risk, and ability to deal with business (Devi, 2018 :278).

According to Susilawati and (Christie & Susilawati, 2017), profitability describes the company's ability to earn profits. Companies with high profit rates tend to pay higher audit fees, this is because companies with high profit levels require validity testing and recognition of revenue and costs, therefore it will take longer to carry out their audits. Business complexity represents the complexity of business operations activities, reflecting the audit work required by auditors for audit assignments. The profitability measurement tool is that the larger the size of the company with a high level of profit, the more likely it will pay a higher audit fee. This is what motivates the author to look at the special characteristics of profitability.

According to (Widyaningrum & Anshari, 2017) defining IFRS convergence in the estimated increase in financial statements, low profit conditions will obviously not be glimpsed by investors, where investors can also find out the nominal range of audit fees charged to the company, It is concluded that IFRS convergence is an estimate of the increase in financial statements which serves as a reference for how much the nominal audit fee is charged to the company.

From several types of industrial companies listed on the IDX, in this study audit fees for basic industrial and chemical companies that have been listed on the IDX have been calculated. Listed in this study are companies that are indicated as companies that have problems with audit fees, here is a list of companies that are indicated to have problems with audit fees.

Problems at PT. SIEARAD PRODUCE TBK (SPID), which has a low profile industry type because the company has low consumer visibility, and in 2022 the company has high profitability but has low audit fees from the previous year. Supposedly, companies with high profit rates tend to pay high audit fees and implement IFRS convergence to improve financial statements. While the problems that occur at PT. SURYA TOTO INDONESIA TBK (TOTO), which has a high profile type of industry because the company has high visibility, in 2022 the company has higher profitability compared to 2021 but has a lower audit fee, supposedly if the company's profitability is high then the audit fee is high. and in 2020 the company implemented IFRS convergence in improving financial statements, but the fact is that in 2020 the company experienced lower audit fees than in 2020. PT. ETERINDO WAHANATAMA TBK (ETWA), has a low profile type of industry because the company has low consumer visibility, in 2021 and where the company has higher profitability compared to 2021 but has lower audit fees from 2020.

2. LITERATURE REVIEW AND HYPOTHESIS

Audit fee

The public accountant's fee for a general audit of financial statements is calculated according to the number of working hours required to complete the audit work multiplied by the rate per working hour of each level of auditor personnel used. Included in the number of working hours is the time needed for public accounting firms to carry out quality control procedures, consultations, and the use of other experts (Soemarso, 2018).

Audit fee is a fee or honorarium received by a public accountant for the implementation of audit services that have been carried out. The amount of fees received by the auditor depends on the risks borne in the assignment, the complexity of the services provided, the level of expertise required in conducting the audit, and the cost structure of the KAP concerned. (Nursiam, 2019)

Indicators of audit fees can be measured from (Sukrisno, 2012:46):

- a. The amount of the fee depends on the risk of the assignment
As a profession that is at risk to its work responsibilities, the risk of assignment is a consideration for the size of the cost to be determined for the task given.
- b. The amount of the fee depends on the complexity of the services provided
The more difficult the audit task given, the greater the costs incurred by an audit.
- c. The amount of the fee depends on the level of expertise
The level of expertise required to perform such services.
- d. The amount of the fee depends on the fee structure

Industry Type

Industry is all forms of economic activity that manage industrial resources so as to produce goods that have added value and higher benefits (Riadi, 2019), including industrial services (Law No. 3 of 2014 concerning industry).

The type of company industry refers to the type of operations carried out by the company. Each particular type of industry can require a level of expertise and require more time and effort than other types of industry, so this will result in high audit fees. (Sanusi, 2017 :148)

Industry Type, Profitability and Convergence of IFRS to Audit Fees

Type of industry means a business activity or company activity that produces goods or services and is bought and sold by the company to obtain a profit for the continuity of a company. Industry types describe companies based on the scope of operations, company risks, and ability to deal with business (Devi, 2018:278).

The conclusion from some of the definitions above is that the industry type measuring tool is that the larger the size of the company in a type of industry, the more complex the financial reporting that will be published. This is what motivates the author to look at industry-specific characteristics.

In this research, companies categorized as high profile include oil and mining, chemical, forestry, paper, automotive, aviation, agribusiness, tobacco and cigarettes, food and beverage products, media and communications, energy (electricity), health and transportation companies. and tourism. Meanwhile, the low profile industry group consists of buildings, finance and banking, medical equipment suppliers, property, retailers, textiles and textile products, personal products, and household products. In this study, industry type is measured using a dummy variable, which is given a score. 1 if the company is included in a high profile industry and a score of 0 if the company is included in a low profile industry (Sembiring, 2006)

Profitability

Profitability is a ratio used to measure a company's ability to generate profits from its normal business activities. A company is an organization that operates with the aim of generating profits by selling products (goods or services) to its customers (Hery, 2017 :312). Profitability is a ratio or comparison to determine a company's ability to gain profit from revenue related to sales, assets and equity based on certain measurement bases (Sunarto, 2021 :39).

Profitability describes a company's ability to make a profit. Companies with a high level of profit tend to pay higher audit fees, this is because companies with a high level of profit require validity testing and recognition of income and costs, therefore it will take longer to carry out the audit (Susilawati & Christie, 2017).

Based on the opinions of several definitions of profitability above, it can be concluded that profitability is a ratio to measure a company's ability to generate profits from its business activities. Profitability is useful for showing the company's success in generating profits.

According to (Syamsudin, 2009 :64), this ratio is calculated by dividing net profit by equity. The higher the return on equity means the higher the net profit generated from each rupiah of funds invested in equity. Preferably, the lower the return on equity means the lower the net profit generated from each rupiah of funds invested in equity. Return on Equity is a ratio that shows how much equity contributes to creating net profit. In other words, this ratio is used to measure how much net profit will be generated from each rupiah of funds embedded in total equity.

The following is the formula used to calculate ROE.

$$\text{Return on equity (ROE)} = \text{net profit} / \text{total equity} \times 100\%$$

IFRS (International Financial Reporting Standard) convergence

IFRS convergence creates uncertainty and risk in audit assignments in the financial reporting environment. The convergence of IFRS raises many new aspects in financial statements such as PSAK which was originally based on historical cost to fair value, causing the audit process to be more complicated and creating extra risk to clients and taking longer work time for auditors (Schadewitz, 2010).

IFRS convergence This means that if IFRS with audit quality is improved equivalent to its coefficient value, it will increase the company's audit fee. With good audit quality, IFRS Convergence is expected to improve the quality of financial reporting. Thus, IFRS convergence is expected to improve the quality of financial reporting, such as transparency which in this case is also included in the high level of determination of audit fees and comparability and IFRS can reduce the opportunity for audit fees (Ayem, 2019).

Defining IFRS convergence in the estimated increase in financial statements, low profit conditions will obviously not be glimpsed by investors, where investors can also find out the nominal range of audit fees charged to the company (Widyaningrum & Anshari, 2017).

IFRS provides comprehensive guidelines against accounting issues that has not been in the previous PSAK. Improvements to financial statements that IFRS guidelines are considered to improve accounting decisions for management and reduce disclosure errors when complying with GAAP, especially the presence of comprehensive profit items, and the principle of fair value presentation because IFRS is guided against Principles based not rule based, IFRS convergence in research this is determined by the tone or absence of IFRS convergence. Measurement using Convergence to IFRS and category 0 implementations to companies that have not adopted IFRS, 1 for companies that have adopted IFRS. (Yulio W. S., 2016).

Industry Type, Profitability and Convergence of IFRS to Audit Fees

The formulation of hypotheses in research is as follows:

H1 : The type of industry affects audit fees for manufacturing companies listed on the IDX in 2020 – 2022

H2 : Profitability affects audit fees in manufacturing companies listed on the IDX in 2020 – 2022

H3 : IFRS convergence affects audit fees in manufacturing companies listed on the IDX in 2020 – 2022

3. RESEARCH METHODS

The type of research used in this study is Associative research to determine the Effect of Industry Type, Profitability and IFRS Convergence on Audit Fees. This research was conducted on Basic Industrial and Chemical Companies listed on the Indonesia Stock Exchange (IDX) for 2020-2022 which provides audited financial statement data by accessing and downloading the official IDX website, namely through the www.idx.com website. The population in this study used 75 basic industrial and chemical companies listed on the Indonesia Stock Exchange (IDX) in 2020-2022. . The sample used in this study was purposive sampling. The following are the criteria set out in this study, among others:

Table 3.1 Sampling Criteria

Information	Sum
Industrial and chemical manufacturing companies listed on the Indonesia Stock Exchange (IDX)	75
Industrial and chemical sector manufacturing companies listed on the Indonesia Stock Exchange (IDX) that do not publish financial statements for the 2019-2021 period	(35)
Industrial and chemical manufacturing companies that do not issue financial statements in rupiah (Rp)	(13)
Number of Samples	27
Year researched	3
Total	81

Source: Author, 2022

Based on the sampling criteria above, it can be seen that there are 75 basic industrial and chemical companies listed on the Indonesia Stock Exchange (IDX) in 2019-2021, which meet the criteria in this study to become 27 sample companies. The data required in this study are secondary data. The reason for using secondary data is because researchers obtain data or information from existing data and reprocessed it, such as financial statements of Basic Industry and Chemical companies listed on the Indonesia Stock Exchange (IDX) through www.idx.co.id sites, journals of previous studies and articles. In this study, the method used is a documentation method with financial statements on Basic Industrial and Chemical companies listed on the Indonesia Stock Exchange (IDX) for 2020-2022.

The data analysis method used in this study is quantitative analysis. Quantitative analysis is carried out using statistical tests from data that have been collected. The data analysis techniques used in this study are by using descriptive statistical analysis models, multiple regression analysis, classical assumption tests and hypothesis tests. Data analysis techniques in this study were assisted by the Statistical Program for Special Science (SPSS).

The design plans of this research are as follows :

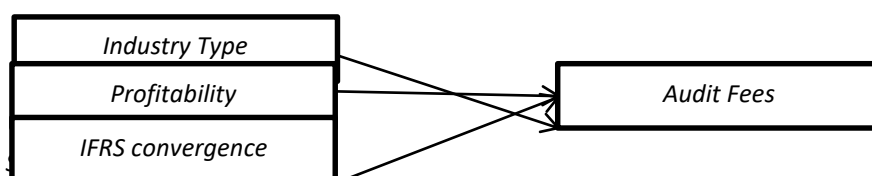


Figure 1. Conceptual Framework

4. RESULTS AND DISCUSSION

In this study there were 27 companies, where one company had 3 periods so the withdrawal was 87 samples, the financial statement data studied were Industry Type, Profitability, and IFRS Convergence to Audit Fees.

Industry Type, Profitability and Convergence of IFRS to Audit Fees

Descriptive Statistics

Table 4.1 Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Industry type	81	.00	1.00	.4074	.49441
Profitability	81	-27.09	108.53	8.0302	18.47806
IFRS convergence	81	.00	1.00	.2593	.44096
Fee audit	81	18.25	24.97	21.2870	1.44748
Valid n (listwise)	81				

Source: Data processed, 2023

Based on table IV.2 can be known the descriptive statistical value of the variable as follows:

- The industry type variable (X1) obtained an average value (men) of 0.4074, a standard deviation value of 0.49441, a minimum value of 0 and a maximum value of 1.00.
- Variable Profitability (X2) obtained an average value of 8.0302, a standard deviation value of 18.47806, a minimum value of -27.09 and a maximum value of 108.53.
- IFRS Convergence Variable (X3) obtained an average value of 0.2593, a standard deviation value of 0.44096, a minimum value of 0 and a maximum value of 1.00.
- Variable *Audit Fee* (Y) obtained an average value of 21.2870
- The standard deviation value is 1.44748, the minimum value is 18.25 and the maximum value is 24.97.

Normality Test

From the output produced it can be seen that the signification value (Asymp. Sig. (2-tailed) is 0.200. Because the significance is more than 0.05 ($0.200 > 0.05$), the residual value is normal. The results will be explained below:

Table 4.2:

One-Sample Kolmogorov-Smirnov Test			
			Unstandardized Residual
N			81
Normal Parameters ^{a,b}	Mean		.0000000
	Std. Deviation		1.40647400
	Most Extreme Differences	Absolute	.064
		Positive	.058
		Negative	-.064
Test Statistics			.064
Asymp. Sig. (2-tailed)			.200 ^{c,d}

Source: Processed Data, 2023

Multicollinearity Test

Based on table 4.3, the results of the calculation of Variance Inflation Factor (VIF) show that each independent variable obtained value is below 10.00 with each variable valued at Industry Type 1.003, Profitability 1.022 and IFRS Convergence variable 1.020. So from the results of the calculation above, it can be concluded that in the regression model there are no symptoms of multicollinearity. The results will be explained below:

Industry Type, Profitability and Convergence of IFRS to Audit Fees

Table 4.3: Multicollinearity Test Results

Coefficients ^a							
Type	Unstandardized Coefficients		Standardized Coefficients		Collinearity Statistics		
	B	Std. Error	Beta	t	Sig.	Tolerance	VIF
1 (constant)	21.227	.232		91.620	.000		
industry type	-.326	.325	-.111	-1.003	.319	.997	1.003
profitability	.014	.009	.182	1.627	.108	.979	1.022
IFRS convergence	.300	.367	.091	.818	.416	.981	1.020

a. Dependent Variable: AUDIT FEE

Source: Processed Data, 2023

Heteroscedasticity Test

Based on the results of the heteroscedasticity test table 4.4 it can be seen that the value of sig. of each variable are, Industry Type of 0.240 Profitability of 0.759 and IFRS Convergence of 0.0543. From these results, it can be concluded that the regression equation model does not experience heteroscedasticity. This is due to each significant variable, or sig value. greater than 0.05. The results will be explained below:

Table 4.4: Heteroscedasticity Test Results

Coefficients ^a					
Model	Unstandardized Coefficients		Standardized Coefficients		Sig.
	B	Std. Error	Beta	t	
1 (constant)	.838	.133		6.317	.000
industry type	.557	.186	.322	2.994	.240
profitability	.002	.005	.033	.308	.759
IFRS convergence	.128	.210	.066	.610	.543

a. Dependent Variable: Abs_RES

Source: Processed Data, 2023

Autocorrelation Test

From the output in table 4.5 it can be seen that the cyclification value (Asymp.Sig.2-tailed) is 0.387 because the significance value is more than 0.05 (0.387>0.05), therefore from this value there is no autocorrelation symptom. The results will be explained below:

Table 4.5 Autocorrelation Test

Runs Test	
Test Value ^a	.07
Cases < Test Value	39
Cases >= Test Value	48
Total Cases	81
Number of Runs	48
Z	.865
Asymp. Sig. (2-tailed)	.387
a. Median	

Source: Processed Data, 2023

Industry Type, Profitability and Convergence of IFRS to Audit Fees

Hypothesis Test

Table 4.6 Multiple Linear Regression Calculation Results

Coefficients ^a		Unstandardized		Standardized		
		Coefficients		Coefficients		
Model		B	Std. Error	Beta	t	Sig.
1	(constant)	17.994	1.698		10.599	.000
	industry type	.376	.327	.128	2.149	.054
	profitability	.116	.056	.229	2.061	.643
	IFRS convergence	-.106	.424	-.028	.251	.038

a. Dependent Variable: Fee Audit

Source: Processed Data, 2023

Based on table 4.6 above, showing the results of multiple linear regression studied on the variables Industry Type (X1), Profitability (X2), and IFRS Convergence (X3) to Audit Fee (Y) can be described as follows:

$$Y = 17.994 + 0.376 X1 + 0.116 X2 - 0.106 X3 + e$$

Information:

- The value of constant (a) to Audit Fee is as much as, meaning 17.994 that constant (a) has a relationship to Audit Fee (Y) of 17.994% meaning that if there is an increase in constant (Y) of 100% then, it will increase Audit Fee (Y) by 17.994% conversely, if there is a decrease in constant (a) it will decrease Audit Fee (Y) by 17.994%.
- The value of the Industrial Type regression coefficient (X1) to the Audit fee (Y) of 0.376 means that the Company Size (X1) has a relationship to the Audit Fee (Y) of 0.37%, then, if there is an increase in Company Size (X1) of 100%, it will increase the Audit fee (Y) by 0.37%. Conversely, if there is a decrease in Industry Type (X1), the Audit fee will decrease by 0.37%.
- The value of the regression coefficient of Profitability (X2) to the Audit fee (Y) of 0.116 means that Profitability (X2) has a relationship to the Audit fee (Y) of 0.11%, then, if there is an increase in Profitability (X2) of 100%, it will increase the Audit fee (Y) by 0.11%. Conversely, if there is a decrease in Profitability (X2), the Audit fee will decrease by 0.11%.
- The value of the IFRS Convergence regression coefficient (X3) to the Audit fee (Y) of -0.106 means that the IFRS Convergence (X3) has a relationship to the Audit fee (Y) of 0.10%, then, if there is an increase in IFRS Convergence (X3) of 100%, it will increase the Audit fee (Y) by 0.10%. Conversely, if there is a decrease in IFRS Convergence (X1), the Audit fee will decrease by 0.10%.

Coefficient of Determination

Table 4.7 Coefficient of Determination Results

Model Summary				
Model	R	R Square	Adjusted Square	R Std. Error of the Estimate
1	.236 ^a	.156	.119	1.43361

a. Predictors: (Constant), IFRS Convergence, Industry Type, Profitability

Source: Processed Data, 2023

From table 4.7 it can be seen that the Adjusted R-Square value is 0.019. This means that 11.9% of the *Audit Fee* variable (Y) can be explained by variations in independent variables namely Industry Type (X1), Profitability (X2), and IFRS Convergence (X3) while the remaining 88.1% is influenced by other factors not contained in this study.

5. DISCUSSION

Types of Industry and Audit Fees

Based on the results of hypothesis testing, it can be seen that the type of industry affects the Audit fee. The type of company industry refers to the type of operasi run by the company, each type of particular industry can require a level of expertise and have more time and effort than other types of industries so that this will result in high audit fees (Sanusi, 2017). The type of industry describes the company based on the scope of operations, company risks, and the ability to deal with business, the larger the size of the company in a type of industry, the more complex the financial reporting that will be published.

Industry Type, Profitability and Convergence of IFRS to Audit Fees

This research is in line with (Rizki, 2021)&(Huri S, 2019) which states that the type of industry affects the Audit Fee, because the higher the type of industry or the larger a company, the company certainly has good Professional fee control so that the possibility of Audit fees is very high, and there is an influence on the type of industry on Audit fees in this study are not in line with (Sanisah dkk, 2019).

Profitability and Audit fees

Based on the results of hypothesis testing, it was found that there is a significant influence between profitability and audit fees. The test results show that Profitability has a positive and insignificant effect on Audit Fees in basic industrial and chemical manufacturing companies listed on the Indonesian Stock Exchange. The higher the return on equity, the higher the net profit generated from each rupiah of funds embedded in equity. . Return on Equity is a ratio that shows how much equity contributes to creating net profit. In other words, this ratio is used to measure how much net profit will be generated from each rupiah of funds embedded in total equity.

Profitability is a benchmark for companies in getting profits with high profits. This is because companies with high levels of profit tend to pay high audit fees, so this will not cause problems in the company's economy and company profits will experience a significant increase and will not cause problems. problems with the company's finances, so there is no need for negotiations on the part of the auditor in completing the audit so that audit fees can be avoided. This research is in line with research by Fatahurrazak (2013), which found the opposite, namely that profitability has an effect on audit fees.

IFRS Convergence and Audit fees

Based on the results of the t-test, it was found that there was no positive and insignificant influence between IFRS Convergence and Audit fees. Hypothesis testing results show that IFRS Convergence has no positive effect on Audit Fees in Basic Industry and Chemical companies listed on the Indonesia Stock Exchange. With good audit quality, IFRS convergence is expected to improve the quality of financial reporting. Thus, IFRS convergence is expected to improve the quality of financial reporting, such as transparency, which in this case is also included in the high and low levels of determining audit fees and comparability and IFRS can reduce the opportunity for audit fees (Ayem, 2019).

Companies that have been around for a long time are considered to be better at completing their financial reports required by the audit process. This can be stated that companies that implement IFRS convergence have higher audit fee values compared to companies that have not implemented IFRS convergence. This research is not in line with (Yulio W. S., 2016).

6. CONCLUSION

Based on the results of research and discussion, it can be concluded as follows:

- f. Industry Type has a positive and significant effect on Audit Fees for Basic Industrial and Chemical Manufacturing Companies listed on the Indonesia Stock Exchange in 2019-2021.
- g. Profitability Has a positive and insignificant effect on Audit Fees in Basic Industrial and Chemical Manufacturing Companies listed on the Indonesia Stock Exchange in 2019-2021.
- h. IFRS convergence does not have a positive and significant effect on Audit Fees in Basic Industrial and Chemical Manufacturing Companies listed on the Indonesia Stock Exchange in 2019-2021.

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Industry Type, Profitability and Convergence of IFRS to Audit Fees

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