

## **ABSTRACT**

*This study aimed to examine the effect of abnormal audit fee to audit quality in manufacturing companies listed in Indonesia. Abnormal audit fee has two components, namely positive and negative abnormal abnormal audit fee audit fee. The study found that the positive abnormal audit fee negatively related to audit quality. This suggests that abnormal positive audit fee (above normal) caused a tendency earning management (opportunistic earnings management), resulting in audit quality auditor possessed decline. While negative (below normal) abnormal audit fee has no effect on audit quality. This is due to several codes of conduct in KAP, audit standards and risk prosecution (risk litigation) make auditors maintain independence and reputation of the auditor that the auditor would still be fair to his client.*

*This study was descriptive quantitative by using a sample of manufacturing firms that have been registered on the Stock Exchange in the period 2011 - 2015. Data analysis using multiple linear regression analysis using descriptive statistics test, classic assumption test, different test t-test, F test, and the coefficient of determination , The data used are secondary data Annual report the company for five years which have been published on the Stock Exchange.*

*Keywords: Abnormal audit fee, audit quality, independent auditors*

## ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh abnormal audit *fee* terhadap kualitas audit pada perusahaan manufaktur listed di Indonesia. Abnormal audit *fee* memiliki dua komponen yaitu positif abnormal audit *fee* dan negatif abnormal audit *fee*. Hasil penelitian menemukan bahwa positif abnormal audit *fee* berhubungan negatif dengan kualitas audit. Hal ini menunjukkan bahwa positif abnormal audit *fee* (diatas normal) menyebabkan adanya kecenderungan melakukan manajemen laba (*opportunistic earnings management*) sehingga mengakibatkan kualitas audit yang dimiliki auditor menurun. Sedangkan negatif (dibawah normal) abnormal audit *fee* tidak memiliki pengaruh terhadap kualitas audit. Hal ini terjadi karena adanya beberapa kode etik dalam KAP, standar audit dan resiko pendakwaan (*risk litigation*) menjadikan auditor menjaga independensi dan reputasi yang dimiliki auditor sehingga auditor tetap akan berlaku adil terhadap kliennya.

Jenis penelitian ini deskriptif kuantitatif dengan menggunakan sampel perusahaan manufaktur yang terdaftar di BEI pada periode 2011 - 2015. Data analisa menggunakan teknik analisis regresi linier berganda dengan menggunakan uji statistik deskriptif, uji asumsi klasik, uji beda t-test, uji F, dan koefisien determinasi. Data yang digunakan berupa data sekunder *Annual report* perusahaan selama lima tahun yang telah dipublikasikan di BEI.

Kata Kunci: Abnormal audit *fee*, kualitas audit, auditor independen