

## ***ABSTRACT***

*This study aims to examine the effect of abnormal audit fee on the value of earnings management with auditor specialization as a moderation variable from companies listed on the Indonesia Stock Exchange in 2019-2021. This study uses the dependant variable (earnings management), independent variable (abnormal audit fee), moderating variable (auditor specialization), and control variables (size and leverage).*

*The population in this study are non-financial companies listed on the Indonesia Stock Exchange in 2019-2021. By using purposive sampling in sample selection, 111 research samples were obtained for 3 (three) consecutive years (2019-2021). The hypothesis of this research is using research moderation regression analysis method.*

*The finding of this study reveals that abnormal audit fee has positive significant influence of earnings management and the relationship between abnormal audit fee with auditor specialization has influence of earnings management.*

*Keywords : audit fee, abnormal audit fee, audit report, earnings management, audit specialization, audit quality.*