

ABSTRACT

This study aims to examine the effect of managerial ownership, foreign ownership, government ownership, ownership concentration, and percentage of shares of multiple large shareholders as independent variable to audit fees as dependent variable.

The population in this study is all non-financial companies listed on the Indonesia Stock Exchange in 2015-2016. The method used is purposive sampling. The number of samples was determined using several criteria, obtained a total sample of 110 companies. This study uses multiple regression analysis to test the research hypothesis.

The results of this study showed that managerial ownership affect significantly negative to audit fee. Government ownership ownership positively significant influenced on audit fee. Foreign ownership have no significant effect on audit fee.

Keyword : audit fee, managerial ownership, foreign ownership, government ownership.