

ABSTRACT

This research aims to examine and find the empirical evidences about the effect of ownership concentration, subsidiary of a company, and multinational ownership affiliation as independent variables to audit fee as dependent variable.

The total sample is 340 companies, which listed on the Indonesian Stock Exchange (IDX) and Malaysia Stock Exchange (MYX) on the year 2017. Study used multiple linear regression as the analysis method. Before being conducted by regression test, it was examined by using the classical assumption tests.

The results of this study indicate that the ownership shares concentration is not associated with audit fee. Subsidiary of company and multinational ownership affiliation are positively associated with audit fee.

Keyword : Audit fee, ownership concentration, subsidiary of company, multinational ownership affiliation