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# The Impact of Good Corporate Governance and Company Size on Audit Fee in Technology and Telecommunications Sub Sector Companies Registered on IDX

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**Abstract:** This study aims to determine the effect of Good Corporate Governance (GCG) as proxied by the composition of the board of directors, the composition of the board of commissioners, and the composition of the audit committee and company size on audit fees. This study uses a quantitative approach, with the data used in the form of secondary data obtained from the Indonesia Stock Exchange website. The research population is the Technology and Telecommunications sub-sector companies listed on the Indonesia Stock Exchange during the 2016-2020 period. Sampling in this study uses the purposive sampling method to obtain a sample of 35 (thirty-five). The sample data of this study were analyzed by multiple linear regression analysis methods using the IBM SPSS Statistic 23.0 application. The results of this study indicate that the composition of the board of directors and the composition of the board of commissioners have a positive and significant impact on audit fees. Meanwhile, the audit committee's composition and the company's size have a positive and insignificant impact on audit fees.

**Keywords:** Good Corporate Governance, composition of the board of directors, composition of the board of commissioners, composition of the audit committee, company size, and audit fees.

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## Introduction

The Covid-19 pandemic has prompted changes in new habits in various aspects of people's lives. One of them is by implementing Work from Home (WFH) and Study from Home (SFH). This condition is an opportunity for the technology and telecommunications sector. As written by Sidik (2020), states that the telecommunications sector is defined as one of the various sectors that still have good resilience during the Covid-19 pandemic. This causes the performance of telecommunication issuers to be moved. Company performance can be assessed from the company's financial statements. The listed companies are required to submit audited financial statements. As a result of the financial statement audit process, there will be an audit fee that must be paid to a public accountant or external auditor. According to the *Peraturan Pengurus Institut Akuntan Publik Indonesia (IAPI) Nomor 2 Tahun 2016* concerning Determination of Fees for Auditing Financial Statements, it only sets the lower limit indicator for billing rates as an indicator of the fulfillment of audit fees. However, the exact amount of the audit fee obtained still depends on the agreement or bargaining process between the auditor and the auditee.

The case of PT Katarina Utama Tbk with the Public Accounting Firm of Budiman, Wawan, Pamudji and Partners which was found to have manipulated the financial statements resulted in being delisted from the Indonesian stock exchange. From this case, the implementation of the company's Good Corporate Governance (GCG) is still weak. Companies with poor implementation of GCG can lead to a decrease in the level of trust of shareholders. This will result in the withdrawal of capital by the shareholders. Companies with good GCG implementation will be able to increase company value for shareholders because there is a good control and supervision system. According to Mursidah and Khairina (2018) the implementation of GCG has a positive and significant effect on the quality of financial reports. The quality of the company's financial statements will certainly affect the size of the audit fee. According to Sudarmanto et al. (2021), the purpose of implementing GCG is defined by efforts to provide protection to the interests of shareholders and various related parties in terms of managing the company so that the company can run its operations efficiently and effectively. Refer-

ring to Komite Nasional Kebijakan Governance (KNKG) (2006), it is stated that the company's organs which consist of the Board of Directors, Board of Commissioners and General Meetings of Shareholders (GMS) have an important role in implementing GCG effectively.

Pratama and Cahyonowati (2015) shows that the size of the board of commissioners and the size of the audit committee have a positive effect on audit fees. Meanwhile, Sitompul's research (2019) shows that the size of the board of commissioners has a significant positive effect on audit fees. However, the size of the audit committee has a negative and significant effect on audit fees. Sukaniasih and Tenaya's research (2016) shows the results that the size of the board of commissioners, the size of the audit committee and the size of the company have a significant effect on audit fees. However, Chandra (2015) in his research found that company size had a significant effect on audit fees, while the number of commissioners had no effect on audit fees. Sanusi and Purwanto's research (2017) results that firm size has no significant effect on audit fees.

## Method

This research is a quantitative study with a population in the form of technology and telecommunications sub-sector companies listed on the Indonesia Stock Exchange for the period 2016 - 2020. The sample of this study was selected based on the purposive sampling method. The independent variables are the composition of the board of directors, the composition of the board of commissioners, the composition of the audit committee and the size of the company. While the dependent variable is an audit fee. The data used in this study is secondary data in the form of company annual reports obtained through the website [www.idx.co.id](http://www.idx.co.id). The data analysis technique used is Multiple Linear Regression Analysis, with the following regression model:

$$FA = a + b_1DD + b_2DK + b_3KA + b_4UP + e$$

Information:

FA = Audit Fee

a = Constanta

b<sub>1</sub>, b<sub>2</sub>, b<sub>3</sub>, b<sub>4</sub> = Independent variable regression coefficient

DD = Composition of the Board of Directors = Number of the Board of Directors

DK = Composition of the Board of Commissioners = Number of the Board of Commissioners

KA = Composition of the Audit Committee = Number of the Audit Committee

UP = Company size = LN total asset

e = error term

## Result and Discussion

### Descriptive Statistical Test

The results of the descriptive statistical test of this study can be presented in the following table covering several things, including the standard deviation, mean, maximum value and minimum value of the research variables used:

Table 1. Result of descriptive statistics test

	N	Minimum	Maximum	Mean	Std. Deviation
DD	35	3	9	5,40	1.479
DK	35	2	10	5,97	2.854
KA	35	2	7	3,40	1.241
UP	35	21,907	33,140	29,91354	2,585476
FA	35	18,683	24,904	21,56731	2,121830
Valid N (listwise)	35				

Source: Data processed on IBM SPSS 23 (2022)

### Classic Assumptions Test

Classical assumption test consists of normality test, multicollinearity test, heteroscedasticity test and autocorrelation test. The test results can be presented as follows:

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## Normality Test

Table 2. Result of normality test  
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		35
Normal Parameters <sup>a,b</sup>	Mean	,0000000
	Std. Deviation	1,00146430
Most Extreme Differences	Absolute	,141
	Positive	,077
	Negative	-,141
Test Statistic		,141
Asymp. Sig. (2-tailed)		,077 <sup>d</sup>

a. Test distribution is Normal.

Source: Data processed on IBM SPSS 23 (2022)

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From the results of the normality test, it is known that the Asymp Sig. value is (0.077) > (0.05), it can be concluded that the data of this study has a normal distribution.

## Multicollinearity Test

Table 3. Result of multicollinearity test  
Coefficients<sup>a</sup> (ETS)

		Collinearity Statistics	
Model		Tolerance	VIF
1	(Constant)		
	DD	,762	1,312
	DK	,406	2,462
	KA	,457	2,190
	UP	,281	3,553

a. Dependent Variable: FA

Source: Data processed on IBM SPSS 23 (2022)

Based on the tolerance value for each variable which is higher than 10 percent (0.1). Based on the results of this VIF calculation, it shows that the VIF of each research variable is no more than number 10. With this it can be concluded that there is no multicollinearity between each independent variable.

## Heteroscedasticity Test

Table 4. Result of heteroscedasticity test  
Coefficients<sup>a</sup> (ETS)

		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
Model		B	Std. Error	Beta		
1	(Constant)	-,904	1,888		-,479	,635
	DD	-,061	,082	-,146	-,743	Missing <sup>d</sup>
	DK	,005	Missing <sup>d</sup>	,023	Missing <sup>d</sup>	Missing <sup>d</sup>
	KA	-,163	Missing <sup>d</sup>	-,328	-1,296	,205
	UP	,85	Missing <sup>d</sup>	,357	Missing <sup>d</sup>	,278

a. Dependent Variable: Abs\_RES

Source: Data processed on IBM SPSS 23 (2022)

Based on the table above, the significance value of each independent variable is greater than 0.05, so there is no heteroscedasticity.

### Autocorrelation Test

Table 5. Result of autokorelasi test  
Model Summary<sup>b</sup>

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,882 <sup>a</sup>	,777	,748	1,066140	1,775

a. Predictors: (Constant), UP, DD, KA, DK

b. Dependent Variable: FA

Source: Data processed on IBM SPSS 23 (2022)

Based on the results of the autocorrelation test in the table, the Durbin Watson (dw) value is 1,775. Then based on the Durbin Watson table at  $n = 35$  and  $k = 4$ , the  $dL$  value is 1,2221 and the  $dU$  value is 1,7259. Due to the value of  $dU$  ( $1,7259$ ) <  $dw$  ( $1,775$ ) <  $4 - dU$  ( $2,2741$ ), it can be concluded that the model does not contain autocorrelation.

### Multiple Linear Regression Analysis

Table 6. Result of multiple linear regression analysis  
Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients		t	Sig.
		B	Std. Error	Beta			
1	(Constant)	11,237	3,280			3,426	,002
	DD	,401	,142	,280		2,832	,008
	DK	,324	,101	,436		3,224	,003
	KA	,371	,218	,217		1,702	,099
	UP	,166	,133	,202		1,246	,222

a. Dependent Variable: FA

b. Predictors: (Constant), UP, DD, KA, DK

Source: Data processed on IBM SPSS 23 (2022)

Based on the table above, the following multiple linear regression equation is obtained:

$$FA = 11,237 + 0,401 DD + 0,324 DK + 0,371 KA + 0,166 UP + e$$

### F – Test

Table 7. Result of F-test  
ANOVA<sup>a</sup>

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	118,974	4	29,743	26,168	,000 <sup>b</sup>
	Residual	34,100	30	1,137		
	Total	153,074	34			

a. Dependent Variable: FA

b. Predictors: (Constant), UP, DD, KA, DK

Source: Data processed on IBM SPSS 23 (2022)

Based on the table it is obtained that the value of F count (26,168) > F table (2,69) with a sig value of 0.000. Because of this comparison, in this case means that the independent variables Composition of the



Board of Directors (DD), Composition of the Board of Commissioners (DK), Composition of the Audit Committee (KA) and Company Size (UP) have a significant effect simultaneously on the variable Audit Fee (FA).

### The Coefficient of Determination Test ( $R^2$ )

Table 8. Result of coefficient determination test

Model Summary <sup>b</sup>				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.882 <sup>a</sup>	.777	.748	1,066140

a. Predictors: (Constant), UP, DD, KA, DK

b. Dependent Variable: FA

Source: Data processed on IBM SPSS 23 (2022)

Based on the table, the value of R Square is 0.748 or 74.8%. This can be interpreted that the independent variables Composition of the Board of Directors (DD), Composition of the Board of Commissioners (DK), Composition of the Audit Committee (KA) and Company Size (UP) can explain the dependent variable Audit Fee (FA) of 74.8%, while the rest explained by other factors not studied.

### The Effect of Board of Directors Composition on Audit Fee

The results of multiple linear regression test indicate that the composition of the board of directors has a coefficient of 0.401 while the significance value is less than 0.05, which is 0.008. This means that the composition of the board of directors is positively and significantly related to audit fees. For the t count value of 2.832 > t table of 2.04227. From the test results it can be concluded that the first hypothesis is accepted. This means that the more the company's board of directors, the higher the audit fee paid by the company to external auditors. The results of this study are in line with the research of Nehme et al. (2020) which states that the large number of the Board of Directors demands more supervision from the auditors so that it will result in an increase in audit process hours and an increase in audit fees. However, this is not in line with research by Rasid (2021) which found that the size of the board of directors did not have a positive effect on audit fees.

### The Effect of Board of Commissioners Composition on Audit Fee

The results of multiple linear regression test indicate that the composition of the board of commissioners has a coefficient of 0.324 while the significance value is less than 0.05, which is 0.003. This means that the composition of the board of commissioners is positively and significantly related to audit fees. For the t count value of 3.224 > t table of 2.04227. From the test results it can be concluded that the second hypothesis is accepted. This means that the more the company's board of commissioners, the higher the audit fee paid by the company to external auditors. Research by Pratama and Cahyonowati (2015) shows that the large number of commissioners will make supervision ineffective, resulting in poor quality financial reports. This has an impact on the length of the financial statement audit process which results in high audit fees charged. However, this study is not in line with the research of Sukaniasih and Tenaya (2016) which states that the large size of the board of commissioners is not ideal for evaluating financial statements so that it takes longer and affects audit fees.

### The Effect of Audit Committee Composition on Audit Fee

The results of multiple linear regression test indicate that the composition of the audit committee has a coefficient of 0.371 while the significance value is less than 0.05, which is 0.099. This means that the composition of the board of commissioners is positively and not significantly related to audit fees. For the t count value of 1.702 > t table of 2.04227. From the test results, it can be concluded that the third hypothesis is rejected. This means that there is no relationship between the Composition of the Audit Committee and the Audit Fee. If the number of the Audit Committee increases or decreases, it will not be followed by an increase in audit fees paid to external auditors. The results of this study are not in line with the research conducted by Pratama and Cahyonowati (2015) who found that the size of the audit committee had a positive and significant effect. However, this research is in line with the research of Sukaniasih and Tenaya (2016) which states

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that the large number of audit committees will make the quality of financial reports better because they are equipped with expertise in their fields. This reduces the workload of external auditors thereby reducing audit fees.

### The Effect of Company Size on Audit Fee

The results of the multiple linear regression test show that the composition of the audit committee has a coefficient of 0.166 while the significance value is less than 0.05, which is 0.222. This means that firm size is positively and not significantly related to audit fees. For the t count value of 1.246 > t table of 2.04227. From the test results, it can be concluded that the fourth hypothesis is rejected. This means, there is no relationship between the size of the audit firm and the audit fee. If the company's total assets increase or decrease, it will not be followed by an increase in audit fees paid to external auditors. The results of the study are not in line with the research of Chandra (2015) which results in firm size having a positive effect on audit fees. This research is also not in line with research conducted by Sitompul (2019) which states that the larger the size of the company, the more complex the audit process carried out so that the audit fee charged is higher. However, the results of this study are in line with the research of Sanusi and Purwanto (2017) who found that company size had a positive and insignificant effect.

### Conclusion

Based on the results of data analysis that has been carried out in the discussion above, it can be concluded: 1) The composition of the Board of Directors has a positive and significant effect on audit fees. This means that the more the Board of Directors, the higher the audit fee. 2) The composition of the Board of Commissioners has a positive and significant effect on audit fees. This means that the more the board of commissioners, the higher the audit fee. 3) The composition of the Audit Committee has a positive and insignificant effect on audit fees. That is, there is no relationship between the Composition of the Audit Committee and the audit fees. 4) Firm size has a positive and insignificant effect on audit fees. That is, there is no relationship between Company Size and audit fees.

### Acknowledgment

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**Frag.** This sentence may be a fragment or may have incorrect punctuation. Proofread the sentence to be sure that it has correct punctuation and that it has an independent clause with a complete subject and predicate.



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