

*Undergraduate Thesis  
Accounting Study Program  
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**ANALYSIS FACTORS-FACTORS THAT IMPACT TO  
EXTERNAL AUDIT OF COMPANIES LISTED IN  
INDONESIA STOCK EXCHANGE**

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**ABSTRACT**

*The research aims to analyze the factors that influence the fee of external audit measured using audit report lag, company size, profitability, company risk, complexity of the company, industry, audit company status, and audit committee.*

*This research uses financial statements of companies listed on the Indonesia Stock Exchange in 2013 to 2017. The data collected techniques used are purposive sampling method, namely the selection of samples with the specified criteria. From the result obtained, 204 companies or as many as 1,020 data are used. This study uses a binary logistic method to analyze the effect of two or more independent variables on a dependent variable measured using a dummy variable. Data was analyzed and processed using Statistical Package for the Social Science (SPSS) program version 21.*

*The results of this study indicate that audit report lag, firm size, profitability, company risk, company complexity, public accountant status, and audit committee have a significant effect on audit fee. While industry have no significant effect on external audit fee.*

**Keywords:** *external audit fee, audit report lag, company size, profitability, company risk.*