

**PENGARUH *RELATED PARTY TRANSACTION* TERHADAP *AUDIT FEES*  
DENGAN *MULTIPLE LARGE SHAREHOLDERS* SEBAGAI VARIABEL  
MODERASI**

**SKRIPSI**

diajukan untuk memenuhi salah satu syarat memperoleh gelar Sarjana Ekonomi Program  
Studi Akuntansi



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**PROGRAM STUDI AKUNTANSI  
FAKULTAS PENDIDIKAN EKONOMI DAN BISNIS  
UNIVERSITAS PENDIDIKAN INDONESIA  
2020**

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Sebuah skripsi yang diajukan untuk memenuhi salah satu syarat memperoleh gelar Sarjana  
Ekonomi pada Program Studi Akuntansi Fakultas Pendidikan Ekonomi Bisnis

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## LEMBAR PENGESAHAN

PENGARUH *RELATED PARTY TRANSACTION* TERHADAP *AUDIT FEES* DENGAN  
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## ABSTRAK

### PENGARUH *RELATED PARTY TRANSACTION* TERHADAP *AUDIT FEE* DENGAN *MULTIPLE LARGE SHAREHOLDERS* SEBAGAI VARIABEL MODERASI

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Tujuan penelitian ini adalah untuk mengetahui bagaimana pengaruh *related party transaction* terhadap *audit fee* dengan *multiple large shareholders* sebagai variabel moderasi yang terjadi pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia sebagai bentuk verifikasi atau pengujian dari teori yang ada. Penelitian dilakukan atas data yang didapatkan melalui metode *purposive sampling* dari perusahaan sektor manufaktur yang terdaftar di Bursa Efek Indonesia pada tahun 2017 dan 2018. Proses analisis dilakukan dengan menggunakan analisis regresi berganda. Hasil penelitian ini menunjukkan bahwa *multiple large shareholders* terbukti memperlemah pengaruh *related party transaction* terhadap *audit fee*, sedangkan *related party transaction* dan *multiple large shareholders* tidak dapat mempengaruhi *audit fee* secara individu.

**Kata kunci:** *Transaksi Pihak Berelasi, Audit Fee, Multiple Large Shareholders, Perusahaan Manufaktur*

## **ABSTRACT**

### ***THE EFFECT OF RELATED PARTY TRANSACTION ON AUDIT FEE WITH MULTIPLE LARGE SHAREHOLDERS AS MODERATING VARIABLE***

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*The purpose of this study is to see how related party transactions affect audit fees with multiple large shareholders as a moderating variable that occurs in manufacturing companies listed on Indonesia Stock Exchange as levers or examiners of existing theories. The research was conducted on data obtained through purposive sampling method from manufacturing sector companies listed on Indonesia Stock Exchange in 2017 and 2018. The analysis process was carried out using multiple regression analysis. The results of this study indicate that multiple large shareholders is proven to weaken the effect of related party transactions on audit fees, while related party transactions and multiple large shareholders cannot affect the audit fees individually.*

***Keywords: Related Party Transactions, Audit Fees, Multiple Large Shareholders, Manufacturing Companies***

## DAFTAR ISI

|  |                                     |
|--|-------------------------------------|
| LEMBAR PENGESAHAN .....  | 3                                   |
| PERNYATAAN KEASLIAN NASKAH.....  | <b>Error! Bookmark not defined.</b> |
| KATA PENGANTAR .....   | <b>Error! Bookmark not defined.</b> |
| UCAPAN TERIMA KASIH.....   | <b>Error! Bookmark not defined.</b> |
| ABSTRAK.....   | 4                                   |
| ABSTRACT.....  | 5                                   |
| DAFTAR ISI.....  | 6                                   |
| DAFTAR TABEL.....  | <b>Error! Bookmark not defined.</b> |
| DAFTAR GAMBAR .....  | <b>Error! Bookmark not defined.</b> |
| BAB I PENDAHULUAN.....   | <b>Error! Bookmark not defined.</b> |
| 1.1 Latar Belakang .....   | <b>Error! Bookmark not defined.</b> |
| 1.2 Rumusan Masalah .....  | <b>Error! Bookmark not defined.</b> |
| 1.3 Tujuan Penelitian.....   | <b>Error! Bookmark not defined.</b> |
| 1.4 Manfaat Penelitian.....  | <b>Error! Bookmark not defined.</b> |
| 1.4.1 Manfaat Teoritis.....  | <b>Error! Bookmark not defined.</b> |
| 1.4.2 Manfaat Praktis .....  | <b>Error! Bookmark not defined.</b> |
| BAB II KAJIAN PUSTAKA.....   | <b>Error! Bookmark not defined.</b> |
| 2.1 Kajian Pustaka.....  | <b>Error! Bookmark not defined.</b> |
| 2.1.1 Agency Theory.....   | <b>Error! Bookmark not defined.</b> |
| 2.1.2 Planned Behaviour Theory .....   | <b>Error! Bookmark not defined.</b> |
| 2.1.3 Related Party Transaction ( <i>RPT</i> ) .....   | <b>Error! Bookmark not defined.</b> |
| 2.1.4 Audit Fee.....   | <b>Error! Bookmark not defined.</b> |
| 2.1.5 Multiple Large Shareholders (MLS)  | <b>Error! Bookmark not defined.</b> |
| 2.2 Penelitian Terdahulu .....   | <b>Error! Bookmark not defined.</b> |
| 2.3 Kerangka Pemikiran.....  | <b>Error! Bookmark not defined.</b> |
| 2.3.1 Pengaruh Related Party Transaction terhadap Audit Fee  | <b>Error! Bookmark not defined.</b> |
| 2.3.2 Pengaruh Multiple Large Shareholders Terhadap Audit Fees   | <b>Error! Bookmark not defined.</b> |
| 2.3.3 Pengaruh Related Party Transaction Terhadap Audit Fees melalui Multiple Large Shareholders ..... | <b>Error! Bookmark not defined.</b> |

|   |  |                                     |
|---|--|-------------------------------------|
| 2.4   | Hipotesis Penelitian.....  | <b>Error! Bookmark not defined.</b> |
| BAB III METODE PENELITIAN .....                 |  | <b>Error! Bookmark not defined.</b> |
| 3.1   | Objek Penelitian .....   | <b>Error! Bookmark not defined.</b> |
| 3.2   | Metode Penelitian.....   | <b>Error! Bookmark not defined.</b> |
| 3.2.1   | Desain Penelitian .....  | <b>Error! Bookmark not defined.</b> |
| 3.2.2   | Definisi dan Operasionalisasi Variabel.....  | <b>Error! Bookmark not defined.</b> |
| 3.2.3   | Populasi dan Sampel Penelitian .....   | <b>Error! Bookmark not defined.</b> |
| 3.2.4   | Teknik Pengumpulan Data.....   | <b>Error! Bookmark not defined.</b> |
| 3.2.5   | Teknik Analisis Data.....  | <b>Error! Bookmark not defined.</b> |
| BAB IV HASIL PENELITIAN DAN PEMBAHASAN.....     |  | <b>Error! Bookmark not defined.</b> |
| 4.1   | Hasil Penelitian .....   | <b>Error! Bookmark not defined.</b> |
| 4.1.1   | Tinjauan Umum Subjek Penelitian ..   | <b>Error! Bookmark not defined.</b> |
| 4.1.2   | Deskripsi Data Variabel Penelitian ..  | <b>Error! Bookmark not defined.</b> |
| 4.1.3   | Uji Asumsi Klasik.....   | <b>Error! Bookmark not defined.</b> |
| 4.1.4   | Analisis Regresi Berganda dan Pengujian Hipotesis.....   | <b>Error! Bookmark not defined.</b> |
| 4.2   | Pembahasan .....   | <b>Error! Bookmark not defined.</b> |
| 4.2.1   | Pengaruh Related Party Transaction terhadap Audit Fee.....   | <b>Error! Bookmark not defined.</b> |
| 4.2.2   | Pengaruh Multiple Large Shareholders terhadap Audit Fee.....   | <b>Error! Bookmark not defined.</b> |
| 4.2.3   | Pengaruh Related Party Transaction terhadap Audit Fee dengan Multiple Large Shareholders sebagai Variabel Moderasi ..... | <b>Error! Bookmark not defined.</b> |
| BAB V SIMPULAN, IMPLIKASI, DAN REKOMENDASI..... |  | <b>Error! Bookmark not defined.</b> |
| 5.1   | Simpulan.....  | <b>Error! Bookmark not defined.</b> |
| 5.2   | Implikasi dan Rekomendasi .....  | <b>Error! Bookmark not defined.</b> |
| DAFTAR PUSTAKA .....                            |  | 8                                   |
| LAMPIRAN.....                                   |  | <b>Error! Bookmark not defined.</b> |

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Aulia Muftiryanti, 2020

**PENGARUH RELATED PARTY TRANSACTION TERHADAP AUDIT FEES DENGAN MULTIPLE LARGE SHAREHOLDERS SEBAGAI VARIABEL MODERASI**

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**PENGARUH RELATED PARTY TRANSACTION TERHADAP AUDIT FEES DENGAN MULTIPLE LARGE SHAREHOLDERS SEBAGAI VARIABEL MODERASI**

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