

**PENGARUH KEBERADAAN WANITA DI KOMITE AUDIT TERHADAP
BIAYA AUDIT : *AUDIT RISK* DAN *AUDIT EFFORT* SEBAGAI
VARIABEL MEDIASI**

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ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh keberadaan wanita di komite audit sebagai variabel independen terhadap biaya audit sebagai variabel dependen dengan *audit risk* dan *audit effort* sebagai variabel mediasi. Populasi dalam penelitian ini adalah seluruh perusahaan jasa yang terdaftar di Bursa Efek Indonesia tahun 2016-2018. Karena tidak semua perusahaan mengungkapkan biaya audit mereka, maka hanya 88 perusahaan yang berpartisipasi dalam penelitian ini. Metode analisis data dalam penelitian ini menggunakan model regresi bertingkat yang mengacu pada prosedur pengujian peran mediator. Hasil penelitian menunjukkan keberadaan wanita di komite audit tidak berpengaruh terhadap biaya audit, keberadaan wanita di komite audit tidak berpengaruh terhadap *audit risk*, keberadaan wanita di komite audit tidak berpengaruh terhadap *audit effort*, *audit risk* berpengaruh negatif terhadap biaya audit, *audit effort* tidak berpengaruh terhadap biaya audit, *audit risk* tidak dapat memediasi pengaruh keberadaan wanita di komite audit terhadap biaya audit dan *audit effort* tidak dapat memediasi pengaruh keberadaan wanita di komite audit terhadap biaya audit.

Kata kunci : Biaya Audit, Keberadaan Wanita di Komite Audit, *Audit Risk*, *Audit Effort*

**THE EFFECT OF THE PRESENCE OF WOMEN IN THE AUDIT
COMMITTEE ON AUDIT FEES : AUDIT RISK AND AUDIT EFFORT AS
MEDIATION VARIABLE**

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ABSTRACT

This study aims to examine the effect of the presence of women on audit committee as an independent variable on audit fee as the dependent variable with audit risk and audit effort as mediating variables. The population in this study are all service companies listed on the Indonesia Stock Exchange in 2016-2018. Because not all companies disclose their audit fees, only 88 companies participated in this study. The data analysis method in this study uses a multilevel regression model that refers to procedures for testing the role of mediators. The results showed the presence of women on audit committee had no effect on audit fees, the presence of women on audit committee had no effect on audit risk, the presence of women on audit committee had no effect on audit effort, audit risk had a negative effect on audit fees, audit effort had no effect on audit fees, audit risk does not mediate the influence of the presence of women on audit committee on audit fees and the audit effort does not mediate the influence of the presence of women on audit committee on audit fees.

Keywords : *Audit Fees, Presence of Women on Audit Committee, Audit Risk, Audit Effort*