

ABSTRACT

Every publicly listed company on the Indonesia Stock Exchange (BEI) is obligated to disclose its financial statements to the public. The involvement of external auditors in preparing accurate, reliable, and high-quality financial statements is crucial for every company, thus leading to the emergence of audit fees that need to be paid by each company. The magnitude of audit fees may potentially be influenced by several factors, such as audit quality, corporate social responsibility disclosure, and earnings management.

This study aims to determine the impact of audit quality, corporate social responsibility disclosure, and earnings management on audit fees in the energy and basic materials sectors of companies listed on the Indonesia Stock Exchange during the period 2020-2021, both simultaneously and partially.

This research employs panel data analysis on 22 companies in the energy and basic materials sectors listed on the Indonesia Stock Exchange during the period of 2020-2021. The research employs purposive sampling techniques, resulting in 44 observed data samples processed using E-views 12 software.

The research findings reveal that the combined impact of audit quality, corporate social responsibility disclosure, and earnings management influences audit fees. In partial testing, only corporate social responsibility disclosure significantly affects audit fees. On the other hand, variables of audit quality and earnings management do not significantly impact audit fees.

Based on the research results, the suggestions from this study can provide reference and sources for further researchers regarding audit fees, audit quality, corporate social responsibility disclosure, and earnings management. Future researchers are recommended to explore using different indicators or variables related to audit fees, which can lead to new empirical evidence regarding audit fees. For investors, this study serves as consideration in monitoring and analyzing the financial reports of entities as part of investment decision-making.

Keywords: *Audit Fees, Audit Quality, Corporate Social Responsibility Disclosure, Earnings Management*