

## Analisis Peraturan Imbalan Jasa Audit atas Laporan Keuangan: Komparasi Beberapa Negara = Analysis of Indonesian Financial Statement Audit Fees Rules: Comparation of Several Countries

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### Abstrak

Studi ini bertujuan untuk menganalisis peraturan mengenai imbalan jasa audit di berbagai negara. Sumber data yang digunakan adalah peraturan imbalan jasa audit yang berlaku ditahun 2020 di Indonesia, Inggris, Australia, Pakistan, India, Malaysia, Filipina, dan Singapura. Negara-negara tersebut dipilih agar dapat memberi gambaran perbedaan peraturan imbalan jasa audit antara negara maju dan negara berkembang. Dari hasil komparasi, dapat dilihat bahwa adanya kesamaan dan perbedaan diantara peraturan negara- negara yang diteliti. Dari delapan negara yang diteliti, sebagian besar aturan mengenai penentuan imbalan jasa audit diatur dalam kode etik. Penelitian ini menemukan bahwa hanya Indonesia dan India yang masih memberlakukan peraturan khusus untuk perhitungan imbalan jasa audit. Sebelumnya Pakistan dan Malaysia juga memiliki panduan perhitungan imbalan jasa audit, namun saat ini sudah dihapuskan. Indonesia dan Inggris mengatur komponen atau faktor yang harus dipertimbangkan dalam penetapan imbalan jasa audit. Kedelapan negara memiliki peraturan akan batas maksimum imbalan jasa audit yang diterima dari satu klien.

.....This study aims to analyze the regulations regarding audit fees in various countries. The data source used is the auditing fee regulations that apply in 2020 in Indonesia, UK, Australia, Pakistan, India, Malaysia, the Philippines and Singapore. These countries were selected in order to illustrate the differences in audit fees regulations between developed and developing countries. From the results of comparisons, it can be seen that there are gaps and differences between the regulations of the countries studied. Of the eight countries studied, most of the rules regarding the determination of audit fees are regulated in codes of conduct. This research finds that only Indonesia and India still imposes special regulations for calculating audit fees. Previously, Pakistan and Malaysia also had guidelines for calculating audit fees, but this has been removed. Indonesia and United Kingdom regulate the components or factors that must be considered in determining the fee for audit services. The eight countries have regulations on the maximum limit of audit fees received from one client.