



UNIVERSITI TEKNOLOGI MARA

**THE DETERMINANTS OF AUDIT FEES AMONG
LISTED COMPANIES IN MALAYSIA**

BY

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Abstract

The purpose of this research is to observe the determinants of audit fee among listed companies in Malaysia. A theoretical framework was designed to test the relationship between the audit fees variable which is profitability, audit client risk, corporate size and cash holdings towards audit fees. The analysis is based on a sample of 72 companies listed in the Bursa Malaysia Berhad from year 2013 to year 2018. The data collection method for this study is using the secondary data collection method. The data were collected from the annual report published in Bursa Malaysia. The data that are collected were used to analyse the relationship between the audit fees variable toward the audit fees by conducting pooled ordinary least square method. This research discovered that the profitability and cash holdings was negative and significant relationship towards audit fee. For the other independent variable positive and significant relationship was found between the audit client risk and corporate size towards audit fees. There were several restrictions in this study which is the limited time range to complete this project may result inaccurate rather than longer study made, other than that the audit fees may overall not be reflected by the variable that are used in this study. This study can provide an insight for the auditor in Malaysia in pricing the audit services suitably by using the variable that are significant towards the audit fees.