

ABSTRACT

This study aims to determine the influence of remote audit and client company size on audit fee at 11 public accounting firms in Pekanbaru.

The research approach used in this research is descriptive analysis and verification using primary data. The sampling technique used was purposive sampling. The statistical analysis used in this study was descriptive and verification. The population in this study were managers, partners and senior auditors in 9 public accounting firms in Pekanbaru. The number of samples taken was 27 auditors.

Based on the results of the research conducted, it can be seen that partially remote audit doesn't have a significant effect on audit fee with significant score is 0.278 and correlation coefficient is -0.089 . Client company size has a significant effect on audit fee with significant score is 0.000 and correlation coefficient is 0.997. Audit costs and audit tenure have a significant effect on audit quality through auditor independence measures with a contribution of 99,5%.

Keywords: Remote Audit, Client Company Size, Audit fee