

ABSTRACT

The purpose of this study is to examine the influence of the board of commissioner's independence on audit fees moderated by ownership concentration. The independent variable of the board of commissioners used in this study is the board of commissioner's size and the moderating variable of the ownership concentration used in this study is the presence of dominant/controlled shareholders by individual or groups that have more than 50% shares.

This study is using sample of all companies listed on Indonesian Stock Exchange (IDX) in 2016 and 2017. Based on the purposive sampling method used, in the end there were 426 research samples that had met the sample selection criterias. The research was conducted by using multiple linear regression analysis tools

The results of the analysis provide evidence that the independence of the board of commissioners have positive effect for audit fees when moderated by concentration of ownership

Keywords : board of commissioner's independence, audit fees, ownership concentration