

## **ABSTRACT**

This study aims to test whether gender on the audit committee can moderate by weakening the positive effect of firm size, firm complexity, firm leverage and strengthening the negative effect of firm profitability on audit fees. The variables used in this study are company size, company complexity, company leverage, and company profitability as independent variables. Meanwhile, audit fees are used as the dependent variable and audit committee gender as a moderating variable. This empirical study uses financial sector companies listed on the Indonesia Stock Exchange in 2017-2019. Sampling was based on a purposive sampling method with certain criteria and a total sample of 49 companies were obtained. Multiple linear regression analysis is the analytical method used in this study. The results showed that company size has a positive effect on audit fees, company profitability has a negative effect on audit fees, company complexity has a negative effect on audit fees, and company leverage has no effect. Meanwhile, the gender of the audit committee is not proven as a moderating variable in the relationship between company characteristics and audit fees.

Keywords: company size, company complexity, company leverage, company profitability, audit committee gender, audit fees.