

## **ABSTRACT**

*Audit fees are the amount of service fees paid by the company to the public accountant for audit services that have been completed. Determining the amount of audit fees can be influenced by various factors. This study aims to examine the effect of the audit committee activity, internal audit personnel, and company complexity on audit fees.*

*This study uses secondary data obtained from the annual reports of manufacturing companies listed on the Indonesia Stock Exchange in the period 2019 to 2022. The sample was selected using a purposive sampling technique that resulted in 165 observations were sampled in this study. The analysis method used is multiple linear regression analysis method.*

*The results of this study showed that company complexity has a positive effect on audit fees. Meanwhile, the audit committee activity and internal audit personnel have no negative effects on audit fees.*

*Keywords: audit fees, audit committee activity, company complexity, internal audit personnel, manufacturing companies.*