

## **ABSTRACT**

*This research aims to examine and find the empirical evidences about the effect of audit committee size, audit committee diligence, audit committee expertise, complexity and types of industry to audit fee. audit committee size, audit committee diligence, audit committee expertise, complexity as independent variables. While, audit fee is a dependent variable.*

*The total sample is 271 manufacturing companies listed on Indonesian Stock Exchange (IDX) from 2013 until 2017. The test uses multiple linear regression. The result of this research show that audit committee size and complexity is positively associated with audit fee. While, audit committee expertise is negatively associated with audit fee. Audit committee expertise and types of industry is not associated with audit fee.*

*Keyword : Audit fee, audit committee size, audit committee diligence, audit committee expertise, complexity, types of industry.*