

## **ABSTRACT**

*The purpose of this study is to examine the influence of company size, company profitability, company risk, company complexity and audit committee independence as independent variable to audit fees as dependent variable.*

*This study used a population of manufacturing companies listed on Indonesia Stock Exchange in 2014-2016. The sampling method in this research is purposive sampling. There is 146 data that included the criteria. Then, there are 10 samples that include outlier should be excluded from samples of observation. So, the final amounts of the sample are 136 data. This study uses multiple regression analysis technique to examine the research hypothesis.*

*The result of this study show company size, company profitability, company complexity has positively significant influenced to audit fees. Company risk and audit committee independence are not significantly influenced to audit fees..*

**Keyword:** *audit fees, company size, company profitability, company risk, company complexity, audit committee independence.*