

## ABSTRACT

*The purpose of this study is to investigate the relationship of corporate ownership structures and audit fee among listed companies in Indonesia. Audit fee as the dependent variable is measured by the amount paid to the external auditor for that reported in company's annual report. As the independent variable, this study uses three types of corporate ownership structures; management ownership, foreign ownership, and government ownership. The independent variables in this study are measured using the percentage of stock owned by each type of ownership. This study uses client leverage, complexity, risk, and profitability as the control variable.*

*The sample of this study is 119 non-financial companies that listed in Indonesia Stock Exchange for the year of 2015. The sampling method to gather the sample companies in this study is purposive sampling. This study employes a multi regression model as the analysis technique.*

*The result of this study shows that there is a significant positive relationship between foreign ownership and government ownership to audit fee. It means that the higher stock owned by foreign shareholder or government will lead to the higher of audit fees paid by the firm. In other hand, the result shows that there is no significant relationship between management ownership and audit fee. This result contribute further evidence regarding to the realtionship between corporate ownership stuctures and audit fee.*

*Keywords: Ownership structure, Audit Fee, Managerial Ownership, Foreign Ownership*