

ABSTRACT

This study was aimed to examine the influence of audit committee characteristics, executive compensation, and audit complexity toward the corporate audit fee. Audit committee characteristics were examined by an independent audit committee, audit committee size, audit committee meetings frequency and audit committee members' expertise. This study used secondary data from company's annual report listed on the Indonesia Stock Exchange.

The population of this study is company listed on Indonesia Stock Exchange in year 2012-2014 and then the samples were taken by purposive sampling with criteria non-financial company and have the required data in this study. There are 128 companies fulfilled criteria as research sample. Data analysis was performing by multiple linear regression analysis method.

The results of this study showed that independent audit committee and audit committee meetings frequency had no significantly influence toward the corporate audit fee. Meanwhile, audit committee members' expertise had negative influence toward the corporate audit fee. Otherwise, audit committee size, executive compensation and audit complexity had positive influence toward the corporate audit fee.

Keywords: audit committee, executive compensation, audit complexity, audit fees.