

## **ABSTRACT**

*This study aims to analyze the impact of audit tenure, audit fee, managerial advisory service, and internal audit committee to auditor independence.*

*In this study, the form of primary data collected by using questionnaire that shared to auditor in Central Java. The amount of sample was 53. Data was analyzed with quality data test, classic assumption test, and hypothesis test using multiple linear regression.*

*The results showed that the internal audit committee have positive relation to auditor independence. Audit fee also have positive relation to auditor independence but because of the hypotheses is that audit fee have negative relation to auditor independence so the hypotheses is rejected. Audit tenure and managerial advisory service didn't have significance relation to auditor independence*

*Keywords: Auditor independence, audit tenure, audit fee, managerial advisory service, internal audit committee.*