

ABSTRACT

The objective of this study is to examine the influence of audit committee effectiveness and CEO compensation to corporate audit fees of all companies listed in Bursa Efek Indonesia (BEI). This study used secondary data form annual report.

The population in this study consists of all listed firms in Indonesia Stock Exchange in year 2010-2014. Sampling method used is purposive sampling. A total sample of 165 companies were used in analysis. The data is analyzed using multiple linear regression analysis.

The empirical result of this study show that audit committee independence, audit committee size, audit committee meeting frequency, audit committee expertise and CEO compensation are positively significant influenced on corporate audit fees.

Keyword: audit fees, audit committee, CEO compensation