

## **ABSTRACT**

*This study was aimed to determine the role and or the effect of audit committees on the performance of hospital management, and to find out how much the relationship between the audit committee with the performance of the hospital management.*

*The research method was conducted by indirect interview and fulfilling questionnaire to find out how big the role of audit committees on the performance management of hospitals. The questionnaire was distributed by giving three to four questionnaires to each of District Hospital, according to the number of existing members of the audit committee.*

*The results showed that there is a positive and significant influence on the three variables in this study, namely the independency of audit committee, the expertise of audit committee, and the the time commitment of audit committee.*

*Keywords: audit committee, the performance of the hospital management*