

ABSTRACT

This research was conducted to examine the effect of the Audit Committee, Board of Directors and Independent Board of Commissioners meetings on audit fees. The purpose of this study was to determine how much influence the Audit Committee, Board of Directors and Board of Commissioners meetings have on audit fees listed on the Indonesia Stock Exchange.

The study was conducted with a purposive sampling method on manufacturing companies listed on the Indonesia Stock Exchange during 2014-2018. The sample used for this study was 241. The analytical method of this study used multiple regression.

The results showed (1) the Board of Directors had an effect on audit fees, (2) the Board of Commissioners had an effect on audit fees, and (3) the Audit Committee meeting had no effect on audit fees.

Keywords: Audit Committee meetings, Board of Directors, Board of Commissioners, and audit fee.