

## **ABSTRACT**

*The purpose of an audit process is to increase the level of confidence of the intended users of financial statements. This is achieved through the statement of an opinion by the auditor about whether the financial statements are prepared, in all matters that are material and in accordance with an applicable financial reporting framework. So it is appropriate for an auditor to get rewards for services and business (audit fees) that are carried out accordingly. In Indonesia the amount of audit fees is still a long enough conversation and disclosure of audit fees in annual reports for Indonesian companies is still non-transparent.*

*This study aims to examine empirical evidence either simultaneously or partially the influence of the audit committee, company size, company complexity, and profitability on the determination of audit fees on issuers on the Indonesia Stock Exchange (IDX) for the period 2013-2017.*

*This study consisted of 110 samples of the mining sector that were listed on the Stock Exchange in the period 2013-2017. The samples were obtained by purposive sampling. The analytical method used in this study is descriptive descriptive analysis and panel data regression.*

*The results showed that the audit committee variables, company complexity, company size, and profitability had an effect on audit fees simultaneously. Partially, audit committee variables, company complexity, and profitability affect audit fees. While the size of the company does not affect audit fees.*

*Keywords: Audit Committee, Firm Size, Firm Complexity, Profitability, Audit Fee*