

## **ABSTRACT**

*Audit fee is a fee received by external auditors after providing audit services to a company. The rules for determining the rewards of financial report audit services are listed in Executive Regulation No.2 of 2016 issued by the Indonesian Institute of Public Accountants (IAPI). External auditors are entitled to be rewarded for services based on the agreement in the letter of agreement. Audit fees that are too low or high, will affect the independence of external auditors.*

*This research aims to examine whether there is a simultaneous or partial influence of variable size of Public Accounting Firm, profitability, and risk of the company to audit fees at manufacturing companies listed on the Indonesia Stock Exchange in 2016-2019.*

*The population in this research is all manufacture sector companies listed on the Indonesia Stock Exchange (IDX) period 2016-2019. Sampling techniques in this study is sampling nonprobability by using purposive sampling. 37 companies were found, with three years of observation time, resulting in 148 samples. The method of data analysis used in researched is data panel regression analysis.*

*The result showed that size of public accounting firm, profitability, and company risk have a simultaneous effect on audit fee. Partially, profitability and company risk have a positive effect on audit fee. While size of public accounting firm have no significant influence on audit fee.*

**Keywords:** *audit fee, size of public accounting firm, profitability, company risk*