

## **ABSTRACT**

*Audit Fee is the amount of compensation given by the company to the Public Accounting Firm (KAP) for services provided to the company. The Public Accountant has an important role in aligning the information asymmetry and conflict of interest. This Audit Fee is paid for the agreement that has been made between the company and the Public Accounting Firm based on an engagement letter. With this audit fee, public accountants must carry out their duties and responsibilities.*

*This study aims to determine the relationship and influence between institutional ownership, company risk, independence of the board of commissioners, and company size on audit fees in non-banking state-owned companies listed on the Indonesia Stock Exchange (IDX) for the 2017-2021 period.*

*The population used in this study are non-banking state-owned companies listed on the Indonesia Stock Exchange in 2017-2021. The sampling technique used was purposive sampling so that the number of samples used in the study were 15 companies with a research period of 5 years so that 75 samples were obtained. The data analysis method in this study used panel data regression analysis techniques using the Eviews 12 application.*

*The results of this study indicate that institutional ownership, company risk, board of commissioners independence and company size have an effect simultaneously on audit fees. While partially, firm risk and firm size have a significant positive effect on audit fees. Institutional ownership has a negative effect on audit fees. And the independence of the board of commissioners has no effect on audit fees.*

*It is recommended for future researchers to add to the latest research year by using other variables that are considered to have an influence on audit fees. For company management to be more careful and consider institutional ownership, company risk and company size in determining the amount of audit fees incurred. And become additional information for KAP in determining the audit fee received*

**Keywords:** *Institutional ownership, company risk, board of commissioners independence, company size, audit fees*