

ABSTRACT

Audit Fee is a fee received by the auditor from the client company that has been audited. The amount of the fee received by the auditor depends on the assignment and the level of expertise required to carry out the task, and the structure of the KAP's own fees and other professional considerations.

The purpose of this study was conducted to analyze the effect of corporate risk, internal audit function, and independence of the board of commissioners on audit fees in banking sub-sector companies listed on the Indonesia Stock Exchange from 2017 - 2021.

The population in this study are banking sub-sector companies listed on the Indonesia Stock Exchange in 2017-2021. Obtained 20 companies selected as research samples. This study uses quantitative methods, analysis techniques using panel data regression. The data analysis method used is descriptive statistical test, classic assumption test, panel data regression model testing and hypothesis testing.

The results of this study indicate that company risk, the internal audit function, and the independence of the board of commissioners simultaneously influence audit fees. For a partial internal audit function affects the audit fee. For company risk and the independence of the board of commissioners has no effect on the audit fee.

For future researchers, it is hoped that they can change the object of research and use variables other than the research variable. Companies are expected to provide audit fee information in annual reports to increase the transparency of acceptable information. And for the auditor it is hoped that it can be used as material for consideration in determining the amount of the Audit Fee.

Keywords: *Audit Fee, Internal Audit Function, Independence of the Board of Commissioners, Corporate Risk*