

ABSTRACT

This study aims to examine the effect of corporate governance on audit fees in manufacturing companies listed on the Indonesia Stock Exchange (IDX) during the 2014-2022 period. The variables tested in this study are corporate governance (independence of the board of commissioners, independence of the audit committee, audit committee meeting intensity, board of commissioners meeting intensity, and board size), and audit quality (Big4). Data collection was carried out using a purposive sampling method for all manufacturing companies listed on the Indonesia Stock Exchange (IDX) during 2014-2022. A total of 330 total observations were sampled in this study. The data analysis technique is multiple linear regression.

The results of this study show that the independence of the board of Commissioners, the independence of the audit committee, the intensity of audit committee meetings, and the size of the Board of Commissioners have a significant relationship to audit fees. Corporate governance has a significant relationship to audit quality. However, the intensity of the Board of Commissioners' meetings does not have a significant effect on audit fees.

Keywords: Board of Commissioners independence, Audit committee independence, Audit committee meeting intensity, Board of Commissioners meeting intensity, Board of Commissioners size, Big4, audit fee.