ABSTRACT

This study aims to examine the influence between components in the corporate governance and external auditor fee. The dependent variabel in this research is the external auditor fee. The independent variabels in this research is the independence of the board of commissioners, board of comissioners size, frequency of the board of commisioners meetings, the independence of the audit committee, the audit committee size, frequency of the audit committee meetings, expertise of the audit committee, and managerial ownership.

This study uses the time span during 2010-2014. This study using purposive sampling method as a method of sample selection. Data obtained from annual reports and financial statements 145 non-financial companies listed on the Indonesian Stock Exchange and the data meets the criteria required in this study. Analysis of data using multiple regression analysis.

The results of this study indicate a significant negatif influence between frequency of the board of commisioners meetings and managerial ownership with the external auditor fee. There is positive and significant influence between the size of the audit committee with the external auditor fee. However, there is no influence between the independence of the board of commissioners, board size, the independence of the audit committee, frequency of the audit committee meetings, and expertise of the audit committee with external auditor fee.

Keywords : Corporate Governance, Board of Commissioners, Audit Committees, Managerial Ownership, External Audit Fee..

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