ABSTRACT

This study aims to examine the effect of auditor professionalism, professional ethics, and audit committee on audit fees.

This research method is a quantitative method with primary data sources directly by distributing questionnaires. Data collection was done by distributing questionnaires to 40 respondents with descriptive statistical analysis, validity test, reliability test, classical assumption test, while test result was done by T test, F test, Determinant Coefficient Test, and Multiple Linear Regression Test.

The result of the analysis shows that professional auditor and professional ethics variables significantly influence audit fee and audit committee no significant effect on audit fee. The variables of auditor professionalism, professional ethics, and audit committee together have a positive effect on audit fees..

Keywords : auditor professionalism, professional ethics, audit committee, and audit fee