

ABSTRACT

This research titled ". This study aims to determine the magnitude of the Influence of Company Complexity, Company Size and Size of Public Accounting Firms on Audit Fees on Manufacturing Companies Listed on the Indonesia Stock Exchange in 2015-2018.

The research method used is descriptive-associative research. The analysis used is this Associative analysis to analyze the effect of company complexity, Company Size, Cap Size and audit fees on Manufacturing companies listed on the Indonesia Stock Exchange Period 2015-2018 partially. coefficient of determination to determine the effect of company complexity, company size, hood size and audit fees for manufacturing companies listed on the Indonesia Stock Exchange Period 2015-2018; contribution of hypothesis testing (t-test) to determine the significance of the influence of the Company's complexity, Company Size, Cap Size and audit fees for Manufacturing companies listed on the Indonesia Stock Exchange Period 2015-2018 with the help of IBM SPSS Statistics Version 25.

The results showed that the complexity of the company on audit fees has a significant effect on the contribution of 18.3%, the effect of company size on audit fees has a significant effect on the contribution of 21.3%, then the size of the public accounting firm has a significant effect on audit fees with a contribution of 46.5 %, also the complexity of the company, the size of the company and the size of the public accounting firm to audit fees have a significant effect of 85.1%.

Keywords: Company complexity, Company Size, Public Accountant Firm Size, Audit Fee.