

## ABSTRACT

*This study to aims to analyze the influence of business complexity, auditors reputation, audit committee, company risk, and the size of the company on audit fee before and after the application of International Standard on Auditing study on manufacturing industries which are listed in Indonesian Stock Exchange during 2011-2015. This study uses secondary data and using purposive sampling method in sample selection. As many as 60 companies were selected as samples using purposive sampling method. To analyze the influence business, auditors reputation, audit committee, company risk and the size of the company on audit fee using multiple regression analysis. Meanwhile, the different between audit fee before and after the application of International Standard on Auditing (ISA), paired t test was used.*

*Based on the analysis, the result indicated that audit committee had negative effect fee audit, business complexity positive effect on fee audit, auditor reputation positive effect on fee audit, enterprise risk negatively affect fee audit, the size of the company's positive effect on fee audit, and not no fee audit difference before and after the implementation of the International Standard on Auditing (ISA).*

*Keywords: Audit Committee, Business Complexity, Auditors Reputation, Audit Committee, Company Risk, Company Size, International Standard on Auditing (ISA)*