

## **ABSTRACT**

*This study aimed to analyze the effect of corporate governance structure, business risk and business complexity on audit fee. The subject of this research was 105 companies listed in Indonesia Stock Exchange (BEI) from 2013-2017. The sampling method used in this research is purposive sampling. The data obtained from the annual reports in Indonesia Stock Exchange. The data analysis used the descriptive statistics test, classical assumption test, and test of hypotheses.*

*The result showed that; existence of independent commissioners negatively effected on audit fee, size of board of commissioner positively effected on audit fee, size of board of commissioner meeting negatively effected on audit fee, size of audit committee negatively effected on audit fee, expertise in audit committee does not effected on audit fee, business complexity positively effected on audit fee, business risk does not effected on audit fee. Control variable (firm size) also positively effected on audit fee.*

*Keywords: Audit Fee, Business Risk, Business Complexity*

