

## ***ABSTRACT***

**Aulia Baiyuri 14043103/2014 : Pengaruh Ukuran Perusahaan, Risiko Perusahaan dan Kompensasi Terhadap Audit Fee (Studi Empiris Pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Tahun 2014-2016)**

*This study aims to analyze some factors that influence the determination of external auditor audit fees on manufacturing companies listed on Indonesia Stock Exchange (BEI). The factors tested in this study are firm size, client risk and compensation. The data used in this study are secondary data and the selection of the sample is using purposive sampling method. The study samples were 18 manufacturing companies listed in the Indonesia Stock Exchange (BEI).*

*The result of this research showed that firm size has positive significant relationship on the external auditor audit fees. However client risk and compensation have no relationship on the external auditor audit fees.*

*Future research is expected can add another proxy to measure firm size, client risk and compensation. Future research also needs to consider a wider sample such as covering the entire populations on Indonesia Stock Exchange and extend the time of research.*

***Keywords : Firm Size, Client Risk, Compensation, Audit Fee***