

## ABSTRAK

Penelitian ini bertujuan untuk menguji karakteristik demografi komite audit terhadap *audit fee* pada perusahaan non keuangan. Karakteristik demografi komite audit menjelaskan tentang proporsi wanita, keahlian anggota komite audit dibidang keuangan, keahlian anggota komite audit dibidang hukum, dan keahlian anggota komite audit dibidang manajemen. Studi ini menjelaskan pendekatan kuantitatif pada perusahaan non keuangan yang terdaftar pada Bursa Efek Indonesia periode 2015-2018. Metode penelitian ini adalah *purpose sampling* dengan beberapa kriteria yang telah ditentukan sehingga menghasilkan 182 perusahaan sebagai sampel penelitian. Pengujian hipotesis dalam penelitian ini menggunakan uji t, koefisien determinasi ( $R^2$ ) dan uji regresi linier berganda melalui software pengolahan data SPSS 20. Hasilnya menunjukkan bahwa proporsi wanita, keahlian anggota komite audit dibidang keuangan, keahlian anggota komite audit dibidang hukum berpengaruh signifikan terhadap *audit fee*, sedangkan keahlian anggota komite audit dibidang manajemen tidak berpengaruh signifikan terhadap *audit fee*.

Kata Kunci : Karakteristik Demografi Komite Audit, *Audit Fee*

## ABSTRACT

This study aims to examine the audit committee demographic characteristics of audit fees in non-financial companies. The demographic characteristics of the audit committee explain the proportion of women, the expertise of audit committee members in the financial sector, the expertise of audit committee members in the legal field, and the expertise of audit committee members in management. This study describes a quantitative approach to non-financial companies listed on the Indonesia Stock Exchange in the 2015-2018 period. This research method is purpose sampling with several predetermined criteria to produce 182 companies as research samples. Testing the hypothesis in this study using the t test, the coefficient of determination ( $R^2$ ) and multiple linear regression tests through SPSS 20 data processing software. The results showed that the proportion of women, expertise of audit committee members in the financial sector, expertise of audit committee members in the legal field significantly influence audit fees while the expertise of the audit committee members in management does not significantly influence the audit fee.

*Keywords: Demographic Characteristics of Audit Committees, Audit Fees*