

ABSTRACT

PUSPITA SARI. *The influence of structure good corporate governance and internal audit on fee audit eksternal in mining companies listed on the BEI the period 2010-2014, (guided by Mrs Sri Handayani).*

The research purposes to analyze the influence of structure governance (commissioner independent, board commissioner and audit committee) and internal audit to the external audit fee. Than research using purposive sampling method. The amounts of this research's samples are 140 mining companies of manufactured which are listing at BEI period 2010-2014 from the total of population 674 data. The method of analyzing, which are used purposive sampling method and used multiple linear regression as the analysis instrument. Before being conducted the regression test, it is examined by using the classical assumption tests. The research indicates that : (1) the independent commissioner, the size of board commissioner and the size of the audit committee influence significantly the external audit fees (Sig.= 0.005). (2) the independent commissioner influences significantly on the external audit fees (Sig.=0.001). (3) the size of the board commissioner don't influence significantly the external audit fees (Sig.=0.815). (4) the size of the audit committee don't influence significantly the external audit fees (Sig.= 0.170). (5) Internal audit don't influence significantly the external audit fees (Sig.=0.681).

Keywords : fee audit, structure governance, internal audit, commissioner independent, board commissioner, and audit committee