

Abstract

This study analyzes the factors that influence the frequency of audit committee as a factor the company's financial condition, ownership structure (management ownership), and factor characteristics (size) of the audit committee. The population in this study are all companies listed on the Indonesia Stock Exchange the period 2007 to 2010 period. Study sample was determined using the method of purposive sampling is based on sampling judgement. The number of companies that were included in the sample is 20 companies. Based on the formulation of the problem presented and the results of hypothesis tests performed, the study concluded that the variables that affect the frequency of audit committee meetings is variable size and variable size of the company's audit committee. Influence of firm size and the size of the audit committee clearly play a role in determining the implementation of an audit committee meeting. The problems found in large companies are very complex and then added another from a different assessment of audit committee members made the audit committee meeting frequency is increasing.

Keywords: *frequency of audit committee, financial condition, ownership structure (management ownership), the characteristics (size) of the audit committee*