

## Abstract

This study aimed at identifying the effect of the Board of Directors' characteristics on the fees of the external auditor in the Jordanian commercial banks. And the use of a descriptive analytical method was used to show the effect of the characteristics of the Board of Directors on the external auditing fees, considering the existence of certain control variables which is the size of the bank, profitability, liquidity. Through the financial statements listed by Amman Stock Exchange for the period from 2011 to 2015.

The study showed that there is a statistically significant effect on the characteristics of the board of directors (independence, percentage of ownership) on fees of external auditor in Jordanian commercial banks, There are no statistically significant differences in the impact of the characteristics of the Board of Directors (professional experience, size of the Board of Directors, number of annual meetings) on fees of external auditor , the study also showed that there are no statistically significant differences in the effect of the Board of Directors on the fees of the external auditor due to (profitability, reversibility ). Where it was found that there are differences of statistical significance of the impact of the characteristics of the Board of Directors on the fees of the external auditor attributed to the size of the Commercial Bank only.

The study recommended that the Jordanian Association of Chartered Accountants should develop a practical system for determining fees, And the need for companies to comply with the disclosure instructions and accounting standards issued by the Securities Commission to obtain accurate data for variables that may play an important role in influencing the auditor's fees, It also recommended that the independence of the Board of Directors should be taken into account in determining the Auditor's fees for its effective role and taking the institutional governance in this regard and giving it more attention in commercial banks.

**Keywords** :Board of Directors, Institutional governance, Auditing Fees.