

## **ABSTRACT**

*This research aims to examine the influence of Key Audit Matters (KAMS) and the size of the board of commissioners on audit fees. This research has a dependent variable, namely audit fees, with independent variables including Key Audit Matters (KAMS) and the size of the board of commissioners. The variable size of the board of commissioners also acts as a moderating variable with the aim of seeing the influence of the size of the board of commissioners on the relationship between Key Audit Matters (KAMS) and audit fees.*

*This research uses secondary data originating from the financial reports of all companies listed on the Indonesia Stock Exchange (BEI) in 2022. Research sampling was carried out using the purposive sampling method. A total of 256 companies were tested with a breakdown of 256 samples throughout the years of the research. The analytical method used is the Partial Least Square (PLS) analysis method.*

*The results of this study indicate that Key Audit Matters (KAMS) does not significantly influence audit fees, the size of the board of commissioners significantly influences audit fees, and the size of the board of commissioners does not significantly influence the relationship between Key Audit Matters (KAMS) and audit fees.*

*Keywords: Audit fees, Key Audit Matters (KAMS), Board Size of Commissioners, Firm Size, Leverage*