

ABSTRACT

This research aims to examine the influence of audit quality, company size, profitability, solvency, company complexity, and audit committee specialization on disclosure key audit matters. The variables audit quality, company size, profitability, solvency, company complexity, and audit committee specialization are independent variables (independent variable), then variables key audit matter set as the dependent variable (dependent variable).

The sample chosen for this research was all non-financial sector companies listed on the Indonesia Stock Exchange in 2022 with a total sample of 567 sample companies. The selection of samples that will be used uses a purposive sampling approach with criteria and prerequisites determined by the author. The hypothesis analysis used by researchers in testing the hypothesis is multiple linear regression analysis.

The research results show that all independent variables determined in this study are audit quality, company size, profitability, solvency, company complexity, and audit committee specialization simultaneously have a significant influence on disclosure. key audit matters. When viewed individually or partially, the variables audit quality, size of company solvency, and audit committee specialization have a significant influence in a positive direction on disclosure. key audit matters. Meanwhile, the profitability and company complexity variables do not have a significant influence on disclosure key audit matters.