

ABSTRACT

This study aims to analyze the influence of auditor and audit committee characteristics on the number of Key Audit Matters (KAM) disclosures. The study employs a dependent variable (number of KAM disclosures) and independent variables (auditor reputation, auditor gender, audit firm industry specialization, number of audit committee meetings, and audit committee financial expertise).

The population used in this study consists of financial sector companies listed on the Indonesia Stock Exchange (IDX) in 2022–2023. The research sample was selected using purposive sampling, resulting in a total of 194 financial sector data companies. The analytical method used is multiple linear regression analysis.

The findings indicate that the number of audit committee meetings has a positive and significant effect on the number of KAM disclosures. The audit firm's industry specialization has a negative and significant effect on the number of KAM disclosures. Meanwhile, auditor reputation, auditor gender, and audit committee financial expertise do not have an impact on the number of KAM disclosures.

Keywords: Key Audit Matters, auditor reputation, auditor gender, KAP industry specialization, audit committee meetings, audit committee financial expertise