

## ***ABSTRACT***

This study aims to examine the effect of auditor characteristics on the disclosure of Key Audit Matters (KAM). The auditor characteristics considered include audit tenure, workload, client importance, audit firm size, and audit rotation. This research was conducted as a contribution to the development of literature on the implementation of International Standard on Auditing 701 on KAMs Disclosure in Independent Auditor's Reports issued by the International Auditing and Assurance Standards Board (IAASB). The study involved audit partners in charge of auditing companies listed on the Indonesia Stock Exchange (IDX) and Singapore Exchange (SGX) in 2022-2023.

This study involved a pooled sample of 2,248 from Indonesia and Singapore. Information on KAMs disclosure was obtained from independent auditor reports, auditor characteristics were obtained from company annual reports, and financial data were obtained from Bloomberg database. Hypothesis testing was conducted using ordinary least square (OLS).

The results of this study found that the client importance at audit partner-level has a positive effect on KAMs disclosure. While the audit partner from the Big 4 KAP has a negative effect on KAMs disclosure. The audit partner tenure and workload does not affect KAMs disclosure. This study also found institutional pressure faced by audit partners in disclosing KAMs.

**Keywords:** KAMs disclosure, audit tenure, auditor workload, client importance, audit firm size, audit rotation, Indonesia, Singapore.