

ABSTRACT

This study aims to analyze differences in KAM disclosure based on auditor and audit committee characteristics in Indonesia. The independent variables used in this study are auditor type, auditor specialization, audit committee size, audit committee financial expertise, audit committee meeting frequency, and audit committee independence.

The research method used a quantitative approach with secondary data from annual reports and audited financial statements of financial sector companies listed on the Indonesia Stock Exchange for the period 2022-2024. The sample was selected using purposive sampling, resulting in 299 observations. This study used a non-parametric statistical approach through the Mann-Whitney test to analyze differences in KAM disclosure.

The results show that there are significant differences in KAM disclosure based on auditor specialization, audit committee size, and audit committee financial expertise. Conversely, the test results prove that there are no differences in KAM disclosure based on auditor type, meeting frequency, or audit committee independence.

Keywords: Key Audit Matters, Auditor Characteristics, Audit Committee, Mann-Whitney.



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