ABSTRAK

PENGARUH PENGUNGKAPAN *KEY AUDIT MATTERS* (KAM) DAN KARAKTERISTIK AUDITOR TERHADAP KUALITAS AUDIT

Oleh

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Penelitian ini bertujuan untuk menganalisis pengaruh pengungkapan *Key Audit Matters* (KAM) dan karakteristik auditor terhadap kualitas audit pada perusahaan Badan Usaha Milik Negara (BUMN) yang terdaftar di Bursa Efek Indonesia periode 2022–2024. Karakteristik auditor dalam penelitian ini diproksikan dengan audit fee, audit tenure, dan reputasi auditor, serta melibatkan variabel kontrol berupa ukuran perusahaan, profitabilitas, leverage, dan komite audit. Jenis penelitian ini adalah kuantitatif dengan menggunakan data sekunder berupa laporan keuangan dan laporan auditor independen yang telah mengadopsi Standar Audit (SA) 701. Sampel penelitian diperoleh melalui metode purposive sampling dengan total 90 observasi. Data dianalisis menggunakan regresi linear berganda dengan bantuan SPSS. Hasil penelitian menunjukkan bahwa pengungkapan KAM berpengaruh signifikan terhadap kualitas audit, audit fee berpengaruh positif signifikan, audit tenure berpengaruh negatif signifikan, sedangkan reputasi auditor tidak berpengaruh signifikan terhadap kualitas audit. Selain itu, variabel kontrol profitabilitas terbukti signifikan memengaruhi kualitas audit, sementara ukuran perusahaan, leverage, dan komite audit tidak signifikan. Temuan ini memberikan implikasi bagi regulator, auditor, dan pemangku kepentingan untuk meningkatkan kualitas audit melalui penguatan transparansi KAM, penentuan audit fee yang wajar, serta pengawasan atas masa perikatan audit.

Kata Kunci: Key Audit Matters, audit fee, audit tenure, reputasi auditor, kualitas audit, BUMN

ABSTRACT

THE EFFECT OF KEY AUDIT MATTERS (KAM) DISCLOSURE AND AUDITOR CHARACTERISTICS ON AUDIT QUALITY

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This study aims to analyze the effect of *Key Audit Matters* (KAM) disclosure and auditor characteristics on audit quality in State-Owned Enterprises (SOEs) listed on the Indonesia Stock Exchange during the 2022–2024 period. Auditor characteristics in this research are proxied by audit fee, audit tenure, and auditor reputation, with control variables including firm size, profitability, leverage, and audit committee. This research is a quantitative study using secondary data from audited financial statements and independent auditor reports that have adopted Audit Standard (SA) 701. The sample was determined using purposive sampling, resulting in 90 observations. Data were analyzed using multiple linear regression with the assistance of SPSS. The results show that KAM disclosure has a significant effect on audit quality, audit fee has a significant positive effect, audit tenure has a significant negative effect, while auditor reputation does not significantly affect audit quality. Furthermore, profitability as a control variable significantly affects audit quality, while firm size, leverage, and audit committee have no significant effect. These findings provide implications for regulators, auditors, and stakeholders to improve audit quality through strengthening KAM transparency, determining fair audit fees, and monitoring audit engagement tenure.

Keywords: Key Audit Matters, audit fee, audit tenure, auditor reputation, audit quality, State-Owned Enterprises