

***The Effect of Disclosure of Key Audit Matters, Work Experience, and Due Professional Care on Audit Quality***

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***Abstract***

*This study aims to determine the effect of disclosure of Key Audit Matters, work experience, and Due Professional Care on audit quality. This research is a quantitative research with primary data types using a questionnaire and a Likert scale as a measuring tool. The population in this study were all auditors who worked at South Jakarta regional Public Accounting Firm. Determination of the sample in this study using a purposive sampling technique. The data analysis method used is Structural Equation Modeling (SEM) analysis. The results showed that disclosure of Key Audit Matters and Due Professional Care have a significant positive effect on audit quality. Meanwhile, work experience does not affect audit quality.*

***Keywords:*** *Key Audit Matters, work experience, Due Professional Care, and audit quality.*

# **Pengaruh Pengungkapan *Key Audit Matters*, Pengalaman Kerja, dan *Due Professional Care* terhadap Kualitas Audit**

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## **Abstrak**

Penelitian ini bertujuan untuk mengetahui pengaruh pengungkapan *Key Audit Matters*, pengalaman kerja, dan *Due Professional Care* terhadap kualitas audit. Penelitian ini merupakan penelitian kuantitatif dengan jenis data primer yang menggunakan kuesioner dan skala likert sebagai alat ukurnya. Populasi dalam penelitian ini adalah seluruh auditor yang bekerja pada Kantor Akuntan Publik wilayah Jakarta Selatan. Penentuan sampel dalam penelitian ini menggunakan teknik *purposive sampling*. Metode analisis data yang digunakan adalah analisis Structural Equation Modeling (SEM). Hasil penelitian menunjukkan bahwa pengungkapan *Key Audit Matters* dan *Due Professional Care* berpengaruh positif signifikan terhadap kualitas audit. Sementara pengalaman kerja tidak berpengaruh terhadap kualitas audit.

**Kata Kunci:** *Key Audit Matters*, pengalaman kerja, *Due Professional Care*, dan kualitas audit.