ABSTRACT

Every listed company on the Indonesia Stock Exchange (IDX) is required to submit and publish periodic financial reports to the OJK and the public. Financial reports are important because they contain reliable information for decision making. The quality of information can be improved by improving audit quality. Several factors affect audit quality including key audit matters, audit committees, internal control systems, and fraud deterrence.

This study aims to analyze the effect of key audit matters, audit committees, internal control systems, and fraud deterrence on audit quality in health companies for the 2019-2023 period. The method used in this research is quantitative method and the type of data used is cross section with a sample of 95 companies with purposive sampling. Then the data is processed using SEM-PLS analysis.

Keywords: Key Audit Matters, Audit Committee, Internal Control System, Fraud Deterrence, and Audit Quality.