

**THE USE OF KEY AUDIT MATTERS
DISCLOSURES IN DETECTING
FINANCIAL FRAUD**



UNDERGRADUATE THESIS

to complete the Undergraduate Program at the Bachelor Program (S1)
of the Faculty of Economics and Business, Diponegoro University

Written by

AGUSMAN REINALDO BUTARBUTAR

NIM. 12030120130155

FEB UNDIP

FACULTY OF ECONOMICS AND BUSINESS

DIPONEGORO UNIVERSITY

SEMARANG

2024