

## **ABSTRACT**

*This study aims to analyze and provide empirical evidence regarding the influence of company size, leverage, and profitability on Key Audit Matters (KAM) disclosure. The study population comprised manufacturing companies from 11 sub-sectors listed on the Indonesia Stock Exchange (IDX) from 2022-2024 period. A total of 738 companies were selected using a purposive sampling method based on predetermined criteria. The results indicate that company size has a positive effect on KAM disclosure, leverage has no effect on KAM disclosure, and profitability has a negative effect on KAM disclosure.*

*Keywords: Company Size, Leverage, Profitability, Key Audit Matters (KAM) disclosure.*

