ABSTRACT

This study aims to provide empirical evidence on the effect of key audit matters, auditor rotation, and audit quality on the financial reporting quality. The population of this research consists of conventional commercial banks listed on the Indonesia Stock Exchange for the period 2022-2024.

The study employs a purposive sampling method, resulting in a sample of 48 conventional commercial banks and a total of 144 observations. The analytical technique used in this research is panel data regression analysis with SPSS 29 software.

The result of this study indicate that key audit matters do not have an effect on financial reporting quality, whereas auditor rotation and audit quality have a positive effect on financial reporting quality.
Keywords: Financial reporting quality, Key audit matters, Auditor rotation, Audit quality