

## **ABSTRACT**

*This study aims to analyze the effect of disclosure of key audit matters and company size on audit fees. Dependent variable used in this study is audit fee as measured by the natural logarithm of audit fee paid by the company to the public accounting firm. The independent variables used are the disclosure of key audit matters as measured by the number of disclosures and company size as measured by the natural logarithm of the company's total assets.*

*The population in this study are financial and industrial sector companies listed on the Indonesia Stock Exchange in 2022-2023. The sample selection used purposive sampling technique with a total research sample of 127 companies. Data analysis was carried out consisting of descriptive statistical analysis, classical assumption test, and multiple linear regression analysis.*

*The results showed that the disclosure of key audit matters had no effect on audit fees. Meanwhile, company size has a significant positive effect on audit fee.*

*Keywords: audit fee, key audit matters, firm size*

