

Hubungan Antara Pengungkapan Hal Audit Utama (HAU) Pada Laporan Audit Dengan Tingkat Kesulitan Keuangan Perusahaan = The Relationship Between The Disclosure Of Key Audit Matters (KAM) And The Level Of Financial Distress

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Abstrak

Penelitian ini mengkaji hubungan antara pengungkapan Hal Audit Utama (HAU)/Key Audit Matters (KAM) dalam laporan auditor independen dengan tingkat kesulitan keuangan (financial distress) perusahaan yang diukur menggunakan Altman Z-Score. Studi dilakukan pada perusahaan terdaftar di Bursa Efek Indonesia (BEI) periode 2022–2023 dengan metode regresi linier data panel. Hasil penelitian menunjukkan bahwa jumlah KAM, jumlah KAM yang terkait risiko akun, jumlah KAM berdasarkan dampak utama pada profitabilitas dan likuiditas, serta beberapa jenis KAM dapat memberikan sinyal mengenai kondisi financial distress perusahaan. Implikasi penelitian ini berguna bagi regulator sebagai bukti manfaat Standar Audit 701 terkait pengungkapan KAM, serta bagi pengguna laporan audit untuk mendeteksi potensi financial distress perusahaan.

.....This study examines the relationship between the disclosure of Key Audit Matters (KAM) in independent auditors' reports and the financial distress level of companies, measured using the Altman Z-Score. The research was conducted on companies listed on the Indonesia Stock Exchange (IDX) for the 2022–2023 period using panel data and linear regression methods. The findings indicate that the number of KAM disclosures, number of KAM related to account-level risk, number of KAM based on the primary impact on profitability and liquidity, as well as certain types of KAM, can signal a company's financial distress condition. The implications of this study are beneficial for regulators as evidence of the usefulness of Audit Standard 701 on KAM disclosure and for audit report users in detecting potential financial distress of companies.