

DAFTAR PUSTAKA

- Abid, A., Shaique, M., & Anwar ul Haq, M. (2018). Do Big Four Auditors Always Provide Higher Audit Quality? Evidence from Pakistan. *International Journal of Financial Studies*, 6(2), 58. <https://doi.org/10.3390/ijfs6020058>
- Al Lawati, H., & Hussainey, K. (2022). The Determinants and Impact of Key Audit Matters Disclosure in the Auditor's Report. *International Journal of Financial Studies*, 10(4). <https://doi.org/10.3390/ijfs10040107>
- Alali, F., Elder, R., & Zhou, J. (2019). An Analysis of Big 4 Pricing and Firm Size: The Differential Impact of Demand and Supply Shocks on Large and Small Clients. *Journal of Accounting, Auditing & Finance*, 34(2), 204–230. <https://doi.org/10.1177/0148558X17704555>
- Alduneibat, K. A. (2024). Factors Affecting the Level of Key Audit Matters Disclosure: Evidence from Jordan. *Jordan Journal of Business Administration*, 20(2). <https://doi.org/10.35516/jjba.v20i2.2008>
- Alkhatib, K. (2012). The Determinants of Leverage of Listed Companies. *International Journal of Business and Social Science*, 3(24), 78.
- Alshdaifat, S. M., Abdul Hamid, M. A., Saidin, S. F., & Ab Aziz, N. H. (2024). Insight of ISA 701: Key Audit Matter Disclosure in Extended Audit Report? *International Journal of Academic Research in Business and Social Sciences*, 14(2). <https://doi.org/10.6007/IJARBSS/v14-i2/20482>
- Amanda, A. L., Efrianti, D., & Marpaung, B. (2019). Analisis Pengaruh Kandungan Informasi Komponen Laba Dan Rugi Terhadap Koefisien Respon Laba (Erc) Studi Empiris Pada Perusahaan Manufaktur Sektor Industri Dasar Dan Kimia Yang Terdaftar Di Bursa Efek Indonesia (Bei). *Jurnal Ilmiah Manajemen Kesatuan*, 7(1), 188–200. <https://doi.org/https://doi.org/10.37641/jimkes.v7i1.212>
- Amaraneysa, A., & Amin, M. N. (2024). Pengaruh Due Professional Care dan Hal Audit Utama terhadap Kualitas Audit: Peran Moderasi Pengalaman Kerja. *Owner*, 8(1), 737–748. <https://doi.org/10.33395/owner.v8i1.1795>
- Andriyanto, A., Arafi, J., Oktavia, M. N., Sektian, S. D., & Manurung, H. (2024). Sistematik Literature Review: Penyelesaian Audit, Penelaahan Subsequent Event, Laporan Auditor Dan Management Latter, Penemuan Fakta. *Maeswara: Jurnal Riset Ilmu Manajemen Dan Kewirausahaan*, 2(1), 185–196. <https://doi.org/https://doi.org/10.61132/maeswara.v2i1.606>
- Ardiansah. (2023). Key Audit Matters dan Kontrak Utang (Studi Kasus Perusahaan Konstruksi yang terdaftar di BEI tahun 2022). *Jurnal Riset Ekonomi Dan Manajemen*, 14(4), 291–304.

<https://jurnalhost.com/index.php/jrem/article/view/126>

Astuti, P. W. (2017). Pengaruh Profitabilitas, Ukuran Perusahaan, Leverage, Dan Kualitas Audit Terhadap Manajemen Laba. *Skripsi. Universitas Muhammadiyah Surakarta.*

Brilakis, C., & Demirakos, E. (2022). Does Audit Firm Change Affect Key Audit Matters (KAM)? *SSRN Electronic Journal.* <https://doi.org/10.2139/ssrn.4283710>

Budiharjo, R., & Irawan, A. (2020). The Influence Of Institutional Ownership, Managerial Ownership, Leverage And Firm Sizes On Integrity Of Financial Statements. *Quest Journals Journal of Software Engineering and Simulation*, 6(3), 30–37.

Camacho-Miñano, M., Campa, D., & Parte, L. (2024). Earnings management reactions to key audit matters. *Global Policy.* <https://doi.org/10.1111/1758-5899.13408>

Che, L., Hope, O.-K., & Langli, J. C. (2020). How Big-4 Firms Improve Audit Quality. *SSRN Electronic Journal*, January, 1–21. <https://doi.org/10.2139/ssrn.3364952>

Chen, J. Z., Nelson, K. K., Wang, Y., & Yu, L. (2023). What Does the Auditor Say? Auditors' Disclosures of Critical Audit Matters and Audit Fees. *Accounting Horizons*, 1–20. <https://doi.org/10.2308/HORIZONS-2022-125>

Chirakool, W., & Poonpool, N. (2021). *The Impact of Key Audit Matters Disclosure on Investor Reaction: An Empirical Evidence from Thai Listed Companies.* Mahasarakham University.

Cordos, G.-S., & Fülop, M.-T. (2015). Understanding audit reporting changes: introduction of Key Audit Matters. *Journal of Accounting & Management Information Systems/Contabilitate Si Informatica de Gestiune*, 14(1).

Defond, M. L., & Lennox, C. S. (2017). Do PCAOB Inspections Improve the Quality of Internal Control Audits? *Journal of Accounting Research*, 55(3), 591–627. <https://doi.org/10.1111/1475-679X.12151>

Demirhan, H. (2024). Financial Anomalies and Creditworthiness: A Python-Driven Machine Learning Approach Using Mahalanobis Distance for ISE-Listed Companies in the Production and Manufacturing Sector. *Journal of Financial Risk Management*, 13(01), 1–41. <https://doi.org/10.4236/jfrm.2024.131001>

Dinda Lestari, H., & Lisiantara, A. (2024). The Influence Of Profitability And Liquidity On Debt Policies In Manufacturing Companies Listed On The Indonesian Stock Exchange Period 2020-2022 (Food And Beverage Sub Sector) (Sub Sektor Makanan Dan Minuman). *Management Studies and Entrepreneurship Journal*, 5(1), 1277–1290.

- Elmarzouky, M., Hussainey, K., Abdelfattah, T., & Karim, A. E. (2022). Corporate risk disclosure and key audit matters: the egocentric theory. *International Journal of Accounting & Information Management*, 30(2), 230–251. <https://doi.org/10.1108/IJAIM-10-2021-0213>
- Ersyafdi, I. R., & Fauziyyah, N. (2022). Dampak COVID-19 Terhadap Kualitas Audit. *Jurnal Akuntansi Bisnis*, 15(2). <https://doi.org/10.30813/jab.v15i2.2914>
- Ferreira, C., & Morais, A. I. (2019). Analysis of the relationship between company characteristics and key audit matters disclosed. *Revista Contabilidade & Finanças*, 31, 262–274. <https://doi.org/https://doi.org/10.1590/1808-057x201909040>
- Fossung, M. F., Mukah, S. T., Berthelo, K. W., & Nsai, M. E. (2022). The Demand for External Audit Quality: The Contribution of Agency Theory in the Context of Cameroon. *Accounting and Finance Research*, 11(1), 13. <https://doi.org/10.5430/afr.v11n1p13>
- Gambetta, N., Sierra-García, L., García-Benau, M. A., & Novejarque-Civera, J. (2023). The Informative Value of Key Audit Matters in the Audit Report: Understanding the Impact of the Audit Firm and KAM Type. *Australian Accounting Review*, 33(2), 114–134. <https://doi.org/10.1111/auar.12396>
- Genç, E. G., & Erdem, B. (2021). The analysis of the relationship between key audit matters (KAM) and firm characteristics: the case of Turkey. *EMAJ: Emerging Markets Journal*, 11(1), 60–66. <https://doi.org/https://dx.doi.org/10.5195/emaj.2021.219>
- Ghozali, I. (2016). *Applikasi analisis multivariete dengan program IBM SPSS 23*.
- Gold, A., Heilmann, M., Pott, C., & Rematzki, J. (2020). Do key audit matters impact financial reporting behavior? *International Journal of Auditing*, 24(2), 232–244. <https://doi.org/10.1111/ijau.12190>
- Hashim, U. J., Ahmad, N., & Salleh, Z. (2018). Enhancing Investors Knowledge through the New Auditor's Report Requirement: The Underpinning Theories. *International Journal of Academic Research in Business and Social Sciences*, 8(12), 658–668. <https://doi.org/10.6007/IJARBSS/v8-i12/5063>
- Hayati, I. N. (2023). *Pengaruh Mediasi Key Audit Metters Terhadap Hubungan antara Kualitas Audit dan Manajeman Laba*. STIE Bank BPD JATENG.
- Hayati, I. N., & Atiningsih, S. (2024). MEDIATING KEY AUDIT METTERS ON THE RELATIONSHIP, AUDIT QUALITY, AND EARNINGS MANAGEMENT. *International Student's Conference on Accounting & Business*, 143–161.
- Hidayat, I., & Khotimah, K. (2022). Pengaruh Profitabilitas dan Ukuran Perusahaan terhadap Nilai Perusahaan sub sektor kimia. *Jurnal Ilmiah Akuntansi*

Kesatuan, 10(1),
<https://doi.org/https://doi.org/10.37641/jakes.v10i1.1175> 1–8.

Hillier, D., Ross, S., Westerfield, R., Jaffe, J., & Jordan, B. (2019). *Corporate Finance, 4e*. McGraw Hill.

Hussin, N., Salleh, M. F. M., Ahmad, A., & Rahmat, M. M. (2022). The Influence of Audit Firm Attributes on KAM Disclosures in FTSE100 of Malaysia. *Management and Accounting Review, 21*(2).
<https://doi.org/10.24191/MAR.V21i02-10>

IAPI. (2021). Standar Audit 706 (Revisi 2021) Tentang Pragraf Penekanan Suatu Hal Lain Dalam Laporan Auditor Independen. *Standar Profesional Akuntan Publik, 200*(Revisi), 1–69.

IAPI. (2023). *Penerapan Tahun Pertama SA 701 Tentang Pengomunikasian Hal Audit Utama (HAU) di Indonesia*. Otoritas Jasa Keuangan.

IAPI. (2024). *Penerapan Tahun Pertama SA 701 Tentang Pengomunikasian Hal Audit Utama (HAU) di Indonesia*. IAPI. <https://iapi.or.id/laporan-publikasi-hasil-riset-sa-701/>

Institut Akuntan Publik Indonesia. (2021). Standar Audit (SA) - IAPI. In *Web Page*. <https://iapi.or.id/cpt-special-content/standar-audit-sa/>

Jha, A., Kulchania, M., & Smith, J. (2021). U.S. Political Corruption and Audit Fees. In *Accounting Review* (Vol. 96, Issue 1, pp. 299–324).
<https://doi.org/10.2308/TAR-2017-0331>

Jihadi, M., Vilantika, E., Hashemi, S. M., Arifin, Z., Bachtiar, Y., & Sholichah, F. (2021). The effect of liquidity, leverage, and profitability on firm value: Empirical evidence from Indonesia. *The Journal of Asian Finance, Economics and Business, 8*(3), 423–431.
<https://doi.org/https://doi.org/10.13106/jafeb.2021.vol8.no3.0423>

Kamal Metawee, A., Magdi Fawzi Mohammed Ali, E., & Ibrahim EL-Feky, M. (2024). The Impact of Key Audit Matters Disclosure on Debt Cost: An Applied Study. *المجلة المصرية للدراسات التجارية, 48*, 179–201. (3)
<https://doi.org/10.21608/alat.2024.366295>

Kitiwong, W., & Sarapaivanich, N. (2020). Consequences of the implementation of expanded audit reports with key audit matters (KAMs) on audit quality. *Managerial Auditing Journal, 35*(8), 1095–1119.
<https://doi.org/10.1108/MAJ-09-2019-2410>

Köhler, A., Ratzinger-Sakel, N., & Theis, J. (2020). The Effects of Key Audit Matters on the Auditor's Report's Communicative Value: Experimental Evidence from Investment Professionals and Non-professional Investors. *Accounting in Europe, 17*(2), 105–128.
<https://doi.org/10.1080/17449480.2020.1726420>

Kumalawati, L., Sudarma, M., Rahman, A. F., & Iqbal, S. (2024). The Effect of Workload, Level of Audit Fees and Audit Risk on Audit Quality: An Empirical Study of a Public Accounting Office in East Java-Indonesia. *Australasian Business, Accounting and Finance Journal*, 18(2), 237–248. <https://doi.org/10.14453/aabfj.v18i2.14>

Kusmayadi, D., Rudiana, D., & Badruzaman, J. (2015). Good corporate governance. In *Hasil Reviewer*. LPPM Universitas Siliwangi.

Lauren, M., & Farah Mita, A. (2023). Implementasi Standar Audit (SA) 701: Pengomunikasian Hal Audit Utama di Tahun Pertama Penerapan. *Jurnal Akuntansi Manado (JAIM)*, 4(2), 343–355. <https://doi.org/10.53682/jaim.vi.6820>

Lestari, A. D., & Zulaikha, Z. (2021). Pengaruh Good Corporate Governance Dan Corporate Social Responsibility Terhadap Nilai Perusahaan (Kajian Empiris pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia pada Tahun 2015-2019). *Diponegoro Journal Of Accounting*, 10(4).

Lin, J. (2024). Measuring and analyzing the information entropy value of key Audit matters (KAMs) disclosure at the system and reporting scale. *Heliyon*, 10(1). <https://doi.org/https://doi.org/10.1016/j.heliyon.2023.e23255>

Mah'd, O. A., & Mardini, G. H. (2022). Matters may matter: The disclosure of key audit matters in the Middle East. *Cogent Economics & Finance*, 10(1), 2111787. <https://doi.org/10.1080/23322039.2022.2111787>

Mahardhika, P. A., & Marbun, D. (2016). Pengaruh Current Ratio Dan Debt To Equity Ratio Terhadap Return On Assets. *WIDYAKALA JOURNAL: JOURNAL OF PEMBANGUNAN JAYA UNIVERSITY*, 3, 23–28. https://mail.ojs.upj.ac.id/index.php/journal_widya/article/view/21/22

Manajang, F. C., & Yohanes, Y. (2022). Pengaruh Kompleksitas Perusahaan, Ukuran Perusahaan, Reputasi KAP, dan Pandemi COVID-19 terhadap Audit Delay. *Jurnal Akuntansi Trisakti*, 9(2), 245–268. <https://doi.org/10.25105/jat.v9i2.14059>

Marlindah, D. S., & Wahyono, M. A. (2020). *Pengaruh Ukuran Kantor Akuntan Publik, Fee Audit, Audit Tenure, Dan Rotasi Audit Terhadap Kualitas Audit (Studi Empiris pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Periode 2016-2018)*. Universitas Muhammadiyah Surakarta.

Martani, D., Rahmah, N. A., Fitriany, F., & Anggraита, V. (2021). Impact of audit tenure and audit rotation on the audit quality: Big 4 vs non big 4. *Cogent Economics & Finance*, 9(1), 1901395. <https://doi.org/10.1080/23322039.2021.1901395>

Martias, L. D. (2021). Statistika Deskriptif Sebagai Kumpulan Informasi. *Fihris: Jurnal Ilmu Perpustakaan Dan Informasi*, 16(1), 40.

<https://doi.org/10.14421/fhrs.2021.161.40-59>

Moroney, R., Phang, S.-Y., & Xiao, X. (2021). When Do Investors Value Key Audit Matters? *European Accounting Review*, 30(1), 63–82. <https://doi.org/10.1080/09638180.2020.1733040>

Naik, M., Padia, N., & Callaghan, C. W. (2020). Variable executive remuneration and company performance: Insights from the Johannesburg Stock Exchange, South Africa. *Acta Commercii*, 20(1), 1–10. <https://doi.org/10.4102/ac.v20i1.790>

Nindita, C., & Siregar, S. V. (2013). Analisis Pengaruh Ukuran Kantor Akuntan Publik Terhadap Kualitas Audit di Indonesia. *Jurnal Akuntansi Dan Keuangan*, 14(2), 91–104. <https://doi.org/10.9744/jak.14.2.91-104>

Oghuvwu, M. ., & Orakwue, A. . (2019). Determinants of Key Audit Matters Disclosure. *Accounting and Taxation Review*, 41(3–3), 69–77. <http://www.atreview.org>

OJK. (2023). Pengomunikasian Hal Audit Utama Dalam Laporan Akuntan Publik Atas Laporan Keuangan Yang Diaudit di Pasar Modal. In *Peraturan OJK*.

Peranginangin, A. M. (2023). Agency Control on Capital Market Efficiency: Evidence from Earnings Announcement. *Journal of Accounting and Strategic Finance*, 6(2), 300–319. <https://doi.org/10.33005/jASF.v6i2.465>

Petropoulos, G., Tsipouridou, M., Boskou, G., & Spathis, C. (2023). Disclosure of Important Issues in Audit Reports: First Year of Implementation. *International Conference on Business and Economics - Hellenic Open University*, 1(1). <https://doi.org/10.12681/icbe-hou.5308>

Pinto, I., & Morais, A. I. (2019). What matters in disclosures of key audit matters: Evidence from Europe. *Journal of International Financial Management and Accounting*, 30(2), 145–162. <https://doi.org/10.1111/jifm.12095>

Purba, M. N., Sinurat, E. K. B., Djailani, A., & Farera, W. (2020). The Effect of Current Ratio, Return on Assets, Total Asset Turnover and Sales Growth on Capital Structure in Manufacturing Company. *International Journal of Social Science and Business*, 4(3), 489. <https://doi.org/10.23887/ijssb.v4i3.27958>

Purnama, I., & Yani, F. (2023). Business Income , Operational Costs , and Production Costs on Net Profit After Tax at PT Unilever Indonesia Tbk Period 2016 - 2021. *Luxury: Landscape of Business Administration*, 1(1), 23–32.

Putra, R. J. P., & Dwita, S. (2024). The Influence of Company Characteristics on Key Audit Matters (KAM). *Wahana Riset Akuntansi*, 12(1). <https://doi.org/https://doi.org/10.24036/wra.v12i1.124626>

Putra, V. A., & Wilopo, R. (2018). The Effect of Company Size, Accounting Firm Size, Solvency, Auditor Switching, and Audit Opinion on Audit Delay. *The*

Indonesian Accounting Review, 7(1), 119–130.
<https://doi.org/10.14414/tiar.v7i1.956>

Qadrina, M. F., & Raharja, S. (2024). Analisis Faktor-Faktor yang Memengaruhi Pengungkapan Key Audit Matters di Indonesia. *Jurnal Ilmiah Wahana Akuntansi*, 19(1), 67–83.
<https://doi.org/https://doi.org/10.21009/Wahana.19.015>

Rahaman, M. M., & Karim, M. R. (2023). How do board features and auditor characteristics shape key audit matters disclosures? Evidence from emerging economies. *China Journal of Accounting Research*, 16(4), 100331.
<https://doi.org/10.1016/j.cjar.2023.100331>

Rahmah, N., Kaskoyo, H., Saputro, S. G., & Hidayat, W. (2020). Analisis Biaya Produksi Furnitur: Studi Kasus di Mebel Barokah 3, Desa Marga Agung, Lampung Selatan (Cost Analysis of Furniture Production: A Case Study at Mebel Barokah 3, Marga Agung Village, Lampung Selatan). *Jurnal Sylva Lestari*, 8(2), 207–217.
<https://jurnal.fp.unila.ac.id/index.php/JHT/article/view/3646/2785>

Ramadhani, F., Latifah, S. W., & Wahyuni, E. D. (2017). Pengaruh Capital Intencity Ratio, Free Cash Flow, Kualitas Audit, dan Leverage terhadap Manajemen Laba pada Perusahaan Manufaktur yang Terdaftar Di BEI. *Kompartemen: Jurnal Ilmiah Akuntansi*, 15(2).
<https://doi.org/10.30595/kompartemen.v15i2.1874>

Ratzinger-Sakel, N. V. S., & Theis, J. C. (2019). Does Considering Key Audit Matters Affect Auditor Judgment Performance? *SSRN Electronic Journal*, 17(1). <https://doi.org/10.2139/ssrn.3003318>

Rice, J. A. (2007). *Mathematical statistics and data analysis* (Vol. 371). Thomson/Brooks/Cole Belmont, CA.

Rinanda, N., & Nurbaiti, A. (2018). Pengaruh Audit Tenure, Fee Audit, Ukuran Kantor Akuntan Publik Dan Spesialisasi Auditor Terhadap Kualitas Audit (Studi Pada Perusahaan Manufaktur Subsektor Aneka Industri Yang Terdaftar Di Bursa Efek Indonesia Tahun Periode 2012-2016). *Eproceedings of Management*, 5(2).
<https://openlibrarypublications.telkomuniversity.ac.id/index.php/management/issue/view/100>

Saad, B., & Abdillah, A. F. (2019). Analisis pengaruh ukuran perusahaan, leverage, audit tenure, dan financial distress terhadap integritas laporan keuangan. *Oikonomia: Jurnal Manajemen*, 15(1).
<https://doi.org/10.47313/oikonomia.v15i1.645>

Saputra, K. A. K., Subroto, B., Rahman, A. F., & Saraswati, E. (2022). Eco-Efficiency and Energy Audit to Improve Environmental Performance: An Empirical Study of Hotels in Bali-Indonesia. *International Journal of Energy*

Economics and Policy, 12(6), 175–182. <https://doi.org/10.32479/ijep.13565>

Senaviratna, N. A. M. R., & A. Cooray, T. M. J. (2019). Diagnosing Multicollinearity of Logistic Regression Model. *Asian Journal of Probability and Statistics*, 5(2), 1–9. <https://doi.org/10.9734/ajpas/2019/v5i230132>

Seo, S. (2006). *A review and comparison of methods for detecting outliers in univariate data sets*. University of Pittsburgh.

Sierra-García, L., Gambetta, N., García-Benau, M. A., & Orta-Pérez, M. (2019). Understanding the determinants of the magnitude of entity-level risk and account-level risk key audit matters: The case of the United Kingdom. *British Accounting Review*, 51(3), 227–240. <https://doi.org/10.1016/j.bar.2019.02.004>

Simarmata, T. A. M., & Meutia, T. (2024). Literatur Review: Pengaruh Profitabilitas Dan Kualitas Audit Terhadap Praktik Manajemen Laba Dipengaruhi Oleh Ukuran Perusahaan BUMN Sebagai Variabel Moderasi. *Jurnal Riset Akuntansi*, 2(2), 219–235. <https://doi.org/https://doi.org/10.54066/jura-itb.v2i2.1784>

Sinaga, E. A., & Rachmawati, S. (2018). Besaran fee audit pada perusahaan yang terdaftar di Bursa Efek Indonesia. *Media Riset Akuntansi, Auditing & Informasi*, 18(1), 19–34. <https://doi.org/https://doi.org/10.25105/mraai.v18i1.2577>

Sirois, L.-P., Bédard, J., & Bera, P. (2018). The Informational Value of Key Audit Matters in the Auditor's Report: Evidence from an Eye-Tracking Study. *Accounting Horizons*, 32(2), 141–162. <https://doi.org/10.2308/acch-52047>

Siswanto, E., & Hasanah, R. M. (2019). Kinerja Keuangan Perusahaan Asuransi Jiwa Konvensional di Indonesia Periode 2015-2018. *Jurnal Ekonomi Modernisasi*, 15(1), 43–57. <https://doi.org/10.21067/jem.v15i1.3055>

Sugiarto, I. (2017). *Metodologi penelitian bisnis*. Penerbit Andi.

Sugiyono. (2008). Metode Penelitian Kuantitatif Kualitatif dan R&D. In *Elfabeta* (Vol. 25). CV. Elfabeta.

Sugiyono, D. (2010). Metode penelitian kuantitatif dan R&D. Bandung: Alfabeta, 26–33.

Suriani, N., Risnita, & Jailani, M. S. (2023). Konsep Populasi dan Sampling Serta Pemilihan Partisipan Ditinjau Dari Penelitian Ilmiah Pendidikan. *Jurnal IHSAN : Jurnal Pendidikan Islam*, 1(2), 24–36. <https://doi.org/10.61104/ihsan.v1i2.55>

Susanti, D. S., Challen, A. E., Elmanizar, E., & Ikhsan, A. (2023). Pengaruh Laba Rugi Perusahaan, Pergantian Manajemen, Dan Financial Distress Terhadap Audit Report Lag. *Jurnal Sistem Informasi, Akuntansi & Manajemen*, 3(1),

- 31–39. <https://jurnal.adai.or.id/index.php/sintamai/article/view/454>
- Suttipun, M. (2020). Factors influencing key audit matters reporting in Thailand. *Asian Journal of Accounting Perspectives*, 13(1), 26–39. <https://doi.org/https://doi.org/10.22452/AJAP.vol13no1.2>
- Suttipun, M. (2021). Impact of key audit matters (KAMs) reporting on audit quality: evidence from Thailand. *Journal of Applied Accounting Research; Leicester*, 22(5), 869–882.
- Syahputri, A. Z., Fallenia, F. Della, & Syafitri, R. (2023). Kerangka berfikir penelitian kuantitatif. *Tarbiyah: Jurnal Ilmu Pendidikan Dan Pengajaran*, 2(1), 160–166.
- Syofiana, E., Suwarno, S., & Haryono, A. (2018). Pengaruh Financial Distress, Auditor Switching dan Audit Fee terhadap Audit Delay pada Perusahaan Manufaktur yang Terdaftar di Indeks Saham Syariah Indonesia. *JIATAK (Journal of Islamic Accounting and Tax)*, 1(1), 64. <https://doi.org/10.30587/jiatax.v1i1.449>
- Teucher, C., & Ratzinger-Sakel, N. V. S. (2022). Observable Indicators for Audit Quality in the Light of Key Audit Matter Reporting. *SSRN Electronic Journal*. <https://doi.org/10.2139/ssrn.4005434>
- Ting, C.-C. (2023). The Association Between Changes in Key Audit Matters and Earnings Management Behavior in Companies. *Advances in Management and Applied Economics*, 13(6), 45–66. <https://doi.org/10.47260/amae/1363>
- Umdiana, N., & Claudia, H. (2020). Struktur Modal Melalui Trade Off Theory. *Jurnal Akuntansi Kajian Ilmiah Akuntansi (JAK)*, 7(1), 52. <https://doi.org/10.30656/jak.v7i1.1930>
- Velte, P. (2018). Does gender diversity in the audit committee influence key audit matters' readability in the audit report? UK evidence. *Corporate Social Responsibility and Environmental Management*, 25(5), 748–755. <https://doi.org/10.1002/csr.1491>
- Velte, P. (2020). Associations between the financial and industry expertise of audit committee members and key audit matters within related audit reports. *Journal of Applied Accounting Research*, 21(1), 185–200. <https://doi.org/10.1108/JAAR-10-2018-0163>
- Virginus, U. I. (2020). Determinants of Disclosure of Key Audit Matters: Post Period of IAS 701 in Nigeria. *International Network Organization for Scientific Research*, 6(1), 25.
- Wardhana, F., & Haryati, T. (2024). Analisis Penerapan Vouching Atas Akun Pendapatan Pada PT. X Oleh KAP XYZ. *Jurnal Multidisiplin Ilmu Akademik*, 1(4), 545–550. <https://doi.org/https://doi.org/10.61722/jmia.v1i4.2306>

Windyanita, D., Cahya, M., Khafida, F. N., & Yulikasari, Y. (2023). Pengaruh Pengakuan Pendapatan Terhadap Laporan Laba Rugi pada Perusahaan Depo Air Minum, Surabaya. *SENTRI: Jurnal Riset Ilmiah*, 2(1), 205–210. <https://doi.org/10.55681/sentri.v2i1.449>

Wuttichindanon, S., & Issarawornrawanich, P. (2020). Determining factors of key audit matter disclosure in Thailand. *Pacific Accounting Review*, 32(4), 563–584. <https://doi.org/10.1108/PAR-01-2020-0004>

Yahaya, O. A., & Onyabe, J. M. (2022). Does audit fees and auditor's independence influence audit quality? Evidence from a weak corporate setting. *Asian Journal of Finance and Accounting*, 14(1), 66–80. <https://doi.org/https://doi.org/10.5296/ajfa.v14i1.18936x>

Yulaeli, T. (2022). Pengaruh Fee Audit dan Audit Tenure terhadap Kualitas Audit. *Jurnal Buana Akuntansi*, 7(2), 191–199. <https://doi.org/10.36805/akuntansi.v7i2.2113>

Yulianto, A. R., Lokman, N., & Razali, F. M. (2024). The era of transparency: Auditor's judgement of key audit matter and audit quality. *Journal of Business Management and Accounting*, 14(2), 187–211.

Zahrotunnisa, S. B., & Kuntadi, C. (2024). Pengaruh Solvabilitas, Profitabilitas, dan Audit Tenure Terhadap Audit Report Lag. *Jurnal Media Akademik (Jma)*, 2(5), 1–15.

Zhao, Z. (2022). Study on The Governance Effect of Key Audit Matters Disclosure on Surplus Management. *Frontiers in Business, Economics and Management*, 5(3), 167–174. <https://doi.org/10.54097/fbem.v5i3.2001>

Zusraeni, N. (2022). Pengaruh Struktur Kepemilikan Saham, Audit Tenure, Reputasi Auditor Dan Audit Fee Terhadap Audit Delay. *Jurnal Ekonomi Trisakti*, 2(2), 999–1010. <https://doi.org/https://doi.org/10.25105/jet.v2i2.14492>