

DAFTAR PUSTAKA

- 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), 1–18.
- Alduneibat, K. A. (2024). Factors Affecting the Level of Key Audit Matters Disclosure: Evidence from Jordan. *Jordan Journal of Business Administration*, 20(2), 209–227.
- Alharasis, E. E., Alidarous, M., & Jamaani, F. (2022). Auditor industry expertise and external audit prices: empirical evidence from Amman Stock Exchange-listed companies. *Asian Journal of Accounting Research*, 8(1), 94–107. <https://doi.org/10.1108/AJAR-02-2022-0051>
- Balsam, S., Krishnan, J., & Yang, J. S. (2003). Auditor industry specialization and earnings quality. *Auditing*, 22(2), 71–97. <https://doi.org/10.2308/aud.2003.22.2.71>
- Batara, G., Jalaluddin, J., & Yahya, M. R. (2024). Analysis of key audit matters disclosures in financial reporting: The first evidence from Indonesia. *Journal of Accounting Auditing and Business*, 7(2), 15.
- BEI. (2026). *Digital Statistic*. Bursa Efek Indonesia. <https://www.idx.id/id/data-pasar/laporan-statistik/digital-statistic/>
- Bepari, M. K., Mollik, A. T., Nahar, S., & Islam, M. N. (2022). Determinants of accounts level and entity level key audit matters: further evidence. *Accounting in Europe*, 19(3), 397–422.
- Camacho-Miñano, M.-M., Munoz-Izquierdo, N., Pincus, M., & Wellmeyer, P. (2024). Are key audit matter disclosures useful in assessing the financial distress level of a client firm ? *The British Accounting Review*, 56(2), 101200. <https://doi.org/10.1016/j.bar.2023.101200>
- Cameran, M., & Campa, D. (2025). Key audit matters as insights into auditors' professional judgement: Evidence from the European Union. *Journal of Accounting and Public Policy*, 51(April), 107311. <https://doi.org/10.1016/j.jaccpubpol.2025.107311>
- Dhull, S., Gonthier-besacier, N., & Tiphaine, J. (2025). Key audit matters disclosures from a legitimacy perspective : A European analysis. *The British Accounting Review*, June. <https://doi.org/10.1016/j.bar.2025.101700>
- Eisenhardt, K. M. (1989). Agency theory: An assessment and review. *Academy of Management Review*, 14(1), 57–74.
- Fama, E. F., Jensen, M. C., Journal, S., & A, P. P. (1983). Separation of Ownership and Control. *Journal of Law and Economics*, 26(2), 301–325.

- Habib, A., Hasan, M. M., & Sun, X. S. (2020). Organization capital and audit fees around the world. *International Journal of Auditing*, 24(3), 321–346. <https://doi.org/10.1111/ijau.12197>
- Hair Jr, J. F., Black, W. C., Babin, B. J., & Anderson, R. E. (2019). *Multivariate Data Analysis* (8th ed.). McGraw-Hill Education.
- Institut Akuntan Publik Indonesia. (2021). Standar audit 701: Pengomunikasian hal audit utama dalam laporan auditor independen. In *Standar audit (SA)* (Vol. 701). Institut Akuntan Publik Indonesia.
- Jensen, M. C., & Meckling, W. H. (1976). Theory of the Firm: Managerial Behavior, Agency costs and Ownership Structure. *Journal of Financial Economics*, 3, 305–360.
- Kunst, V. E., & Beugelsdijk, S. (2026). The predictive power of agency theory in a multipolar world. *International Business Review*, 35(1), 102526. <https://doi.org/https://doi.org/10.1016/j.ibusrev.2025.102526>
- Lind, D. A., Marchal, W. G., & Wathen, S. A. (2018). *Basic Statistics for Business & Economics* (9th ed.). McGraw-Hill Education.
- Mahd, O., & Idris, M. (2024). Key Audit Matters Between Auditors and Auditees in Middle East and North Africa. *Journal of Risk and Financial Management*, 17(11), 1–17. <https://doi.org/10.3390/jrfm17110494>
- OJK. (2023). *POJK Nomor 30 Tahun 2023 tentang Pengomunikasian Hal Audit Utama dalam Laporan Akuntan Publik atas Laporan Keuangan*. [https://www.ojk.go.id/id/regulasi/Documents/Pages/Pengomunikasian-Hal-Audit-Utama-Dalam-Laporan-Akuntan-Publik-Atas-Laporan-Kuangan-Yang-Diaudit-di-Pasar-Modal/Salinan POJK Nomor 30 Tahun 2023.pdf](https://www.ojk.go.id/id/regulasi/Documents/Pages/Pengomunikasian-Hal-Audit-Utama-Dalam-Laporan-Akuntan-Publik-Atas-Laporan-Kuangan-Yang-Diaudit-di-Pasar-Modal/Salinan_POJK_Nomor_30_Tahun_2023.pdf)
- Pinto, I., & Morais, A. I. (2019). What matters in disclosures of key audit matters: Evidence from Europe. *Journal of International Financial Management & Accounting*, 30(February), 145–162. <https://doi.org/10.1111/jifm.12095>
- 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/https://doi.org/10.1016/j.cjar.2023.100331>
- Segal, M. (2017). ISA 701: Key Audit Matters-An exploration of the rationale and possible unintended consequences in a South African. *Journal of Economic and Financial Sciences*, 10(2), 376–391.
- 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>

- 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.
- Srisuwan, P., Swatdikun, T., Pathak, S., Surbakti, L. P., & Saramolee, A. (2024). Factors Influencing Key Audit Matter Reporting in the Stock Exchange of Thailand: Empirical Evidence from 2016–2020 Data. *Journal of Risk and Financial Management*, 17(11). <https://doi.org/10.3390/jrfm17110512>
- Sugiyono. (2013). *Metode Penelitian Kuantitatif, Kualitatif, dan R&D* (Cetakan ke). Alfabeta.
- Vickneswaran, A. (2026). A systematic literature review on determinants of key audit matters disclosure: an international perspective. *International Journal of Disclosure and Governance*, 1–21.
- Wu, H., Shi, X., & Zhang, X. (2025). Peer effect of key audit matters disclosure. *China Journal of Accounting Research*, 18(4), 100445. <https://doi.org/https://doi.org/10.1016/j.cjar.2025.100445>
- Wuttichindanon, S., & Issarawornrawanich, P. (2020). Determining factors of key audit matter disclosure in Thailand. *Pacific Accounting Review*, 32(4), 563–584. <https://doi.org/https://doi.org/10.1108/PAR-01-2020-0004>
- Zeng, Y., Zhang, J. H., Zhang, J., & Zhang, M. (2021). Key Audit Matters Reports in China: Their Descriptions and Implications of Audit Quality. *Accounting Horizons*, 35(2), 167–192. <https://doi.org/10.2308/HORIZONS-19-189>