

## DAFTAR PUSTAKA

- Abdullatif, M., R. Alzebdieh, dan S. Ballour. 2025. "The Effect of Key Audit Matters on the Audit Report Lag: Evidence from Jordan." *Journal of Financial Reporting and Accounting*, Vol. 23, No. 1, hlm. 257-284. <https://doi.org/10.1108/JFRA-07-2022-0245>
- Adjani, P. A. dan Marita. 2026. "Kualitas Audit Sebagai Variabel Pemoderasi Antara Key Audit Matters (KAM) dan Audit Report Lag." *Akuntan Publik*, Vol. 7, No. 1, hlm. 328. <http://www.iapi.or.id>
- Al-Amin, K. I. dan R. R. S. Handayani. 2025. "The Role of Auditor Characteristics in Key Audit Matters Disclosures: Evidence from Indonesian Listed Manufacturing Companies." *Jurnal Dinamika Akuntansi dan Bisnis*, Vol. 12, No. 1, hlm. 133-152. <https://doi.org/10.24815/jdab.v12i1.45155>
- Arens, A. A., R. J. Elder, M. S. Beasley, dan C. E. Hogan. 2019. *Auditing and Assurance Services*. Edisi Global. Pearson Education Limited.
- Asfiansyah, A. dan B. Tjahjadi. 2026. "Key Audit Matters, Readability and Greenwashing Effect: An Exploration from Indonesia and Malaysia."
- Baatwah, S. R., E. S. Almoataz, W. K. Omer, dan K. S. Aljaaidi. 2022. "Does KAM Disclosure Make a Difference in Emerging Markets? An Investigation into Audit Fees and Report Lag." *International Journal of Emerging Markets*, Vol. 19, No. 3, hlm. 798-821. <https://doi.org/10.1108/IJOEM-10-2021-1606>
- Belinda, V. dan Suyanto. 2025. "Building Trust Through Clarity: The Role of Key Audit Matters in Enhancing Financial Reporting Integrity for State-Owned Construction Companies (BUMN Karya)." *Indonesian Journal of Accounting Research*, Vol. 28, No. 3, hlm. 583-622. <https://doi.org/10.33312/ijar.906>
- Brigham, E. F. dan J. F. Houston. 2019. *Fundamentals of Financial Management*. Edisi ke-15. Cengage Learning.
- Bursa Efek Indonesia. 2024. *Pengumuman Peng-S-00012/BEI.PLP/04-2024*.
- Bursa Efek Indonesia. 2025. *Sanksi Atas Penyampaian Laporan Keuangan Tahunan untuk Periode yang Berakhir 31 Desember 2024*.
- Ciğer, A., B. Kınay, dan M. Ocak. 2025. "Further Evidence Regarding the Effect of KAMs on Audit Report Lag." *PLOS ONE*, Vol. 20, No. 3. <https://doi.org/10.1371/journal.pone.0320183>
- DeAngelo, L. E. 1981. "Auditor Size and Audit Quality." *Journal of Accounting and Economics*, Vol. 3, No. 3, hlm. 183-199. [https://doi.org/10.1016/0165-4101\(81\)90002-1](https://doi.org/10.1016/0165-4101(81)90002-1)

- Ecim, D., W. Maroun, A. Dubois de, dan Ricquebourg. 2023. "An Analysis of Key Audit Matter Disclosures in South African Audit Reports From 2017 to 2020."
- Elmarzouky, M., K. Hussainey, dan T. Abdelfattah. 2023. "The Key Audit Matters and the Audit Cost: Does Governance Matter?" *International Journal of Accounting and Information Management*, Vol. 31, No. 1, hlm. 195-217. <https://doi.org/10.1108/IJAIM-08-2022-0178>
- Firmansyah, R. dan L. Amanah. 2020. "Pengaruh Profitabilitas, Good Corporate Governance, Leverage, dan Firm Size Terhadap Audit Report Lag."
- Fitri, D. A. L. dan R. Azmiyanti. 2025. "Determinan Audit Report Lag pada Perusahaan Consumer Cyclical."
- Ghozali, I. dan D. Ratmono. 2017. *Analisis Multivariat dan Ekonometrika: Teori, Konsep, dan Aplikasi dengan EViews 10*. Badan Penerbit Universitas Diponegoro
- Habib, A. dan B. U. Bhuiyan. 2011. "Audit Firm Industry Specialization and the Audit Report Lag." *Journal of International Accounting, Auditing and Taxation*, Vol. 20, No. 1, hlm. 32-44. <https://doi.org/10.1016/j.intaccudtax.2010.12.004>
- Institut Akuntan Publik Indonesia (IAPI). 2021. *Standar Audit 701: Pengomunikasian Hal Audit Utama dalam Laporan Auditor Independen*.
- Jensen, M. C. dan W. H. Meckling. 1976. "Theory of the Firm: Managerial Behavior, Agency Costs and Ownership Structure." *Journal of Financial Economics*, Vol. 3, No. 4, hlm. 305-360.
- Kwak, S. K. dan J. H. Kim. 2017. "Statistical Data Preparation: Management of Missing Values and Outliers."
- Li, Y., S. Liu, dan Y. Zhou. 2025. "Managerial Ability, Audit Quality, and Audit Report Lag." *Advances in Accounting*, Vol. 68, hlm. 100780. <https://doi.org/10.1016/j.adiac.2024.100780>
- Loverita, V. F. dan I. Januarti. 2024. "Audit Report Lag and Audit Fee Analysis Before and After the Implementation of Key Audit Matters in Indonesia." *Jurnal Dinamika Akuntansi dan Bisnis*, Vol. 11, No. 2, hlm. 345-356. <https://doi.org/10.24815/jdab.v11i2.40002>
- Otoritas Jasa Keuangan. (2022). *Peraturan Otoritas Jasa Keuangan Republik Indonesia Nomor 14/POJK.04/2022 Tentang Penyampaian Laporan Keuangan Berkala Emiten atau Perusahaan Publik*.

- Owusu-Ansah, S. 2000. "Timeliness of Corporate Financial Reporting in Emerging Capital Markets: Empirical Evidence from the Zimbabwe Stock Exchange."
- Perdana, L. I. dan S. Raharja. 2024. "The Effect of Key Audit Matters on Audit Quality, Audit Fee, and Audit Report Lag (Empirical Study on IDX Listed Company From 2021-2022)." *West Science Accounting and Finance*, Vol. 2, No. 3.
- Pratama, Y. M. dan H. Lusiani. 2024. "Pengaruh Pengungkapan Hal Audit Utama, Ukuran Perusahaan, dan Profitabilitas Terhadap Audit Report Lag."
- Rahaman, M. M. dan M. B. U. Bhuiyan. 2025. "Audit Report Lag and Key Audit Matters in Australia." *International Journal of Disclosure and Governance*, Vol. 22, No. 2, hlm. 532-554. <https://doi.org/10.1057/s41310-024-00251-6>
- Rhamadhani, G. N. dan D. Heriyati. 2025. "The Impact of Company Financial Performance and Audit Fees on the Disclosure of Key Audit Matters (KAM)." *Jurnal Akuntansi dan Keuangan*, Vol. 27, No. 1, hlm. 35-49. <https://doi.org/10.9744/jak.27.1.35-49>
- Sania, W. dan S. Ali. 2024. "The Impact of Audit Fee, Size of Public Accounting Firm, Company Size, and Leverage on the Communication of Key Audit Matters (Implementation of the First Year of KAMs Adoption in Independent Auditors Reports in Indonesia)." *Journal Eduvest*, Vol. 3, No. 10, hlm. 9547-9564. <http://eduvest.greenvest.co.id>
- Sugiyono. 2019. *Metode Penelitian Kuantitatif, Kualitatif, dan R&D*. Alfabeta.
- Suratman, A., Hamilah, dan L. Rahmawati. 2022. "Factors Affecting Audit Report Lag with Public Accounting Firms as Moderating Variables in Banking Companies on Indonesia Stock Exchange 2015-2020." *Journal of Economics, Finance and Management Studies*, Vol. 5, No. 11. <https://doi.org/10.47191/jefims/v5-i11-12>
- Triani, N. N. A., M. D. Satyawan, L. Bhilawa, E. Prasetyo, dan N. Abie. 2023. "The Effect of Key Audit Matters on the Behavior of Accepting Audit Service Fees in Indonesia." *Ekonomi Islam*, Vol. 12, No. 4. <https://doi.org/10.30868/ei.v12i04.4856>
- Wahjono, A. dan I. K. Danardono. 2024. "Minimization of Audit Report Lag Through Corporate Governance and Audit Matters: Empirical Study on LQ 45 Companies Listed on the Indonesia Stock Exchange." *Journal of Advanced Multidisciplinary Research*, Vol. 5, No. 1, hlm. 46-59. <https://doi.org/10.30659/jamr.5.1.46-59>
- Yulianto, A. R., N. Lokman, dan F. Mohd Razali. 2025. "Key Audit Matter and Audit Report Lag: A Preliminary Evidence from Indonesia." *Journal of*

*Emerging Economies and Islamic Research*, Vol. 13, No. 1.  
<https://doi.org/10.24191/jeeir.v13i1.4432>

Zimon, G., Arianpoor, A., & Salehi, M. 2022. "Sustainability Reporting and Corporate Reputation: The Moderating Effect of CEO Opportunistic Behavior."

