

## DAFTAR PUSTAKA

- Agus Tri Basuki. (2021). *Analisis data panel dalam penelitian ekonomi dan bisnis 2021*.
- Alharasis, E. E. (2025). The direct effect of the international standard on auditing – 701 requirements on audit profession concerning the reimbursement costs: case study of Jordanian finance industry. *Asian Journal of Accounting Research*, 10(1). <https://doi.org/10.1108/AJAR-09-2023-0323>
- Almulla, M., & Bradbury, M. E. (2022). *Auditor, Client, and Investor Consequences of the Enhanced Auditor's Report*.
- Baatwah, S. R., Almoataz, E. S., Omer, W. K., & Aljaaidi, K. S. (2024). Does KAM disclosure make a difference in emerging markets? An investigation into audit fees and report lag. *International Journal of Emerging Markets*, 19(3). <https://doi.org/10.1108/IJOEM-10-2021-1606>
- Basuki, A. T., & Si, M. (2019). *Buku Praktikum Eviews Program Studi Magister Manajemen Universitas Muhammadiyah Yogyakarta*.
- Boonyanet, W., & Promsen, W. (2018). *Key Audit Matters: Just Just Little Informative Value to Investors in Emerging Markets?*
- Camacho-Miñano, M. del M., Muñoz-Izquierdo, N., Pincus, M., & Wellmeyer, P. (2024). Are key audit matter disclosures useful in assessing the financial distress level of a client firm? *British Accounting Review*, 56(2). <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. <https://doi.org/10.1016/j.jaccpubpol.2025.107311>
- Dhull, S., Gonthier-Besacier, N., & Jérôme, T. (2025). Key audit matters disclosures from a legitimacy perspective: A European analysis. *British Accounting Review*. <https://doi.org/10.1016/j.bar.2025.101700>
- Federsel, F. P. (2025). Fresh-look effect of audit firm and audit partner rotations? Evidence from European key audit matters. *International Journal of Auditing*, 29(1). <https://doi.org/10.1111/ijau.12364>

- Ferreira, C., & Morais, A. I. (2020). Analysis of the relationship between company characteristics and key audit matters disclosed. *Revista Contabilidade e Financas*, 31(83). <https://doi.org/10.1590/1808-057x201909040>
- Fung, M. K., Cheng, L. T., & Leung, T.-Y. (2019). The Signaling Cost of Hiring a Large Auditor: Evidence from the Fee Differential between Large and Small Auditors. *International Journal of Monetary Economics and Finance*. <https://www.inderscience.com/info/inarticle.php?artid=100620>.
- Genç, E. G., Erdem, B., Güneren, E., & Erdem, G. B. (2018). The Analysis of the Relationship between Key Audit Matters (KAM) and Firm Characteristics: The Case of Turkey. *Emerging Markets Journal*, 11(2). <https://doi.org/10.5195/emaj.2021.219>
- Ghozali, I. (2021). *Aplikasi Analisis Multivariate Dengan Program IBM SPSS 26* (10th ed.). Badan Penerbit Universitas Diponegoro.
- Gujarati, D., & Porter, D. (2009). *Basic Econometrics Fifth Edition*. Douglas Reiner.
- Haider, I., Alzeban, A., Harymawan, I., & Cahyono, S. (2025). Earnings management, the informative value of key audit matters and readability: the perspective of external auditor patronage. *International Journal of Accounting and Information Management*, 33. <https://doi.org/10.1108/IJAIM-12-2024-0460>
- Honkamäki, T., Mättö, M., & Teittinen, H. (2022). The homogeneity of BIG4 audit reports after the implementation of key audit matters in the context of fair value accounting. *International Journal of Auditing*. <https://doi.org/10.1111/ijau.12285>
- IAPI. (2021). *Standar Audit 701 (2021) Pengomunikasian Hal Audit Utama Dalam Laporan Auditor Independen*. <http://www.iapi.or.id>
- IAPI, & OJK. (2023). *Penerapan Tahun Pertama SA 701 Tentang Pengomunikasian Hal Audit Utama (HAU) di Indonesia*. [www.iapi.or.id](http://www.iapi.or.id)
- IIASB. (2016). *International Standard on Auditing 701 Communicating Key Audit Matters in the Independent Auditor's Report*. <https://www.iaasb.org/publications/international-standard-auditing-isa-701-new-communicating-key-audit-matters-independent-auditor-s-3>

- Leone, A. J., Minutti-Meza, M., & Wasley, C. E. (2019). Influential Observations and Inference in Accounting Research. *Source: The Accounting Review*, 94(6), 364. <https://doi.org/10.2307/26846112>
- Lunenburg, F. C. (2012). Compliance Theory and Organizational Effectiveness. *International Journal of Scholarly Academic Intellectual Diversity*, 14(1).
- Mah'd, O. A., & Mardini, G. H. (2022). Matters may matter: The disclosure of key audit matters in the Middle East. *Cogent Economics and Finance*, 10(1). <https://doi.org/10.1080/23322039.2022.2111787>
- 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. <https://doi.org/10.3390/jrfm17110494>
- Noureldeen, E., Elsayed, M., Elamer, A. A., & Ye, J. (2024). Two-tier board characteristics and expanded audit reporting: Evidence from China. *Review of Quantitative Finance and Accounting*, 63(1). <https://doi.org/10.1007/s11156-024-01256-6>
- Pinto, I., & Morais, A. I. (2018). What matters in disclosures of key audit matters: Evidence from Europe. *Journal of International Financial Management and Accounting*, 30(2), 162. <https://doi.org/10.1111/jifm.12095>
- PP Tentang Praktik Akuntan Publik, Pub. L. Nomor 20 Tahun 2015 (2015). <https://share.google/VMlYqCzkrCrBtOLS7>
- Rahaman, M. M., Hossain, M. M., & Bhuiyan, M. B. U. (2023). Disclosure of key audit matters (KAMs) in financial reporting: evidence from an emerging economy. *Journal of Accounting in Emerging Economies*, 13(3), 666–702. <https://doi.org/10.1108/JAEE-11-2021-0355>
- Rahaman, M. M., & Karim, M. R. (2025). Cash dividend and key audit matters (KAMs) disclosures: evidence from Australia. *Meditari Accountancy Research*, 1–39. <https://doi.org/10.1108/MEDAR-12-2024-2770>
- Sekaran, U., & Bougie, R. (2016). *Research Methods for Business Seventh Edition*. [www.wileypluslearningspace.com](http://www.wileypluslearningspace.com)
- 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. <https://doi.org/10.1016/j.bar.2019.02.004>

- 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. <https://doi.org/10.3390/jrfm17110512>
- Sugiyono. (2013). *Metode Penelitian Kuantitatif, Kualitatif, dan R&D*. ALFABETA.
- Suttipun, M. (2022). External auditor and KAMs reporting in alternative capital market of Thailand. *Meditari Accountancy Research*, 30. <https://doi.org/10.1108/MEDAR-04-2020-0850>
- Tyran, J.-R., & Feld, L. P. (2001). *Why People Obey the Law Experimental Evidence from the Provision of Public Goods*.
- UU Tentang Akuntan Publik, Pub. L. Nomor 5 (2011). <https://share.google/0DyJhyJ1f0XPGjFEM>
- 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. <https://doi.org/10.1002/csr.1491>
- Vickneswaran, A. (2026). A systematic literature review on determinants of key audit matters disclosure: an international perspective. *International Journal of Disclosure and Governance*. <https://doi.org/10.1057/s41310-026-00356-0>
- Wu, H., Shi, X., & Zhang, X. (2025). Peer effect of key audit matters disclosure. *China Journal of Accounting Research*, 18. <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/10.1108/PAR-01-2020-0004>