

DAFTAR PUSTAKA

- Achyarsyah, P., & Molina, M. (2014). Audit Firm Tenure, Audit Firm Size and Audit Quality. *GATR Global Journal of Business Social Sciences Review*, 2(4), 69–76. [https://doi.org/10.35609/gjbssr.2014.2.4\(8\)](https://doi.org/10.35609/gjbssr.2014.2.4(8))
- Al-Asmakh, S., Elamer, A. A., & Uadiale, O. (2024). Cultural dynamics and tenure trajectories: how auditor tenure and culture influence key audit matters in the GCC. *Journal of Accounting Literature*. <https://doi.org/10.1108/JAL-04-2024-0081>
- Al-mulla, M., & Bradbury, M. E. (2022). Auditor, client and investor consequences of the enhanced auditor's report. *International Journal of Auditing*. <https://doi.org/10.1111/ijau.12255>
- Alharasis, E. E., Alkhwalidi, A. F., & Hussainey, K. (2024). Key audit matters and auditing quality in the era of COVID-19 pandemic: the case of Jordan. *International Journal of Law and Management*, 66(4), 417–446. <https://doi.org/10.1108/IJLMA-11-2023-0248>
- Ananda, C., & Faisal, F. (2023). Audit Fees, Audit Tenure, Auditor Industry Specialization, Audit Firm Size, and Audit Quality: Evidence from Indonesian Listed Companies. *Jurnal Dinamika Akuntansi Dan Bisnis*, 10(2), 213–230. <https://doi.org/10.24815/jdab.v10i2.27750>
- Arens, A. A., Elder, R. J., & Beasley, M. S. (2020). *Auditing and Assurance Services, International Perspective* (17th Editi). Pearson Education Limited.
- Arruñada, B., & Paz-Ares, C. (1997). Mandatory Rotation of Company Auditors: A Critical Examination. *International Review of Law and Economics*, 188(17), 31–61.
- Aschauer, E., & Quick, R. (2023). Implementing shared service centres in Big 4 audit firms: an exploratory study guided by institutional theory. *Accounting, Auditing and Accountability Journal*, 37(9), 1–28. <https://doi.org/10.1108/AAAJ-07-2021-5376>

- Azizkhani, M., Hossain, S., & Nguyen, M. (2023). Effects of audit committee chair characteristics on auditor choice, audit fee and audit quality. *Accounting and Finance*, 63(3), 3675–3707. <https://doi.org/10.1111/acfi.13058>
- Baatwah, S. R. (2023). Key audit matters and big4 auditors in Oman: a quantile approach analysis. *Journal of Financial Reporting and Accounting*, 21(5), 1124–1148. <https://doi.org/10.1108/JFRA-09-2021-0289>
- Batara, G. (2024). Analysis of Key Audit Matters Disclosures in Financial Reporting : The First Evidence from Indonesia. *Journal of Accounting Auditing and Business*, 7(2), 52–63. <https://doi.org/https://doi.org/10.24198/jaab.v7i2.56263>
- Bedard, J. C., & Johnstone, K. M. (2010). Audit partner tenure and audit planning and pricing. *Auditing: A Journal of Practice and Theory*, 29(2), 45–70. <https://doi.org/10.2308/aud.2010.29.2.45>
- Bédard, J., Gonthier-Besacier, N., & Schatt, A. (2019). Consequences of expanded audit reports: Evidence from the justifications of assessments in france. *Auditing*, 38(3), 23–45. <https://doi.org/10.2308/ajpt-52339>
- Behn, B. K., Carcello, J. V., Hermanson, D. R., & Hermanson, R. H. (1997). The determinants of audit client satisfaction among clients of big 6 firms. *Accounting Horizons*.
- Behn, B. K., Carcello, J. V., Hermanson, D. R., & Hermanson, R. H. (1999). Client Satisfaction and Big 6 Audit Fees. *Contemporary Accounting Research*, 16(4), 587–608. <https://doi.org/10.1111/j.1911-3846.1999.tb00597.x>
- Bell, T. B., Landsman, W. R., & Shackelford, D. A. (2001). Auditors' perceived business risk and audit fees: Analysis and evidence. *Journal of Accounting Research*, 39(1), 35–43. <https://doi.org/10.1111/1475-679X.00002>
- Binekasri, R. (2024, January 3). *Kapitalisasi Pasar Bursa Saham RI Terbesar di ASEAN, Tapi... CNBC Indonesia*. <https://www.cnbcindonesia.com/market/20240103072405-17-502242/kapitalisasi-pasar-bursa-saham-ri-terbesar-di-asean-tapi>

- Booker, K. (2018). Can clients of economically dependent auditors benefit from voluntary audit firm rotation? An experiment with lenders. *Research in Accounting Regulation*, 30(1), 63–67. <https://doi.org/10.1016/j.racreg.2018.03.008>
- Boubaker, S., Gounopoulos, D., & Rjiba, H. (2019). Annual report readability and stock liquidity. *Financial Markets, Institutions and Instruments*, 28(2), 159–186. <https://doi.org/10.1111/fmii.12110>
- 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>
- Cao, V. N., & Pham, A. V. (2021). Behavioral spillover between firms with shared auditors: The monitoring role of capital market investors. *Journal of Corporate Finance*, 68(June 2020), 101914. <https://doi.org/10.1016/j.jcorpfin.2021.101914>
- Cao, Z., & Anggara, S. (2019). E-Commerce in Singapore and Indonesia: Comparison of Policies. *International Journal of Science and Society*, 1(1), 1–12. <http://ijsoc.goacademica.com>
- Carey, P., & Simnett, R. (2006). Audit partner tenure and audit quality. *Accounting Review*, 81(3), 653–676. <https://doi.org/10.2308/accr.2006.81.3.653>
- Chen, C. Y., Lin, C. J., & Lin, Y. C. (2008). Audit partner tenure, audit firm tenure, and discretionary accruals: Does long auditor tenure impair earnings quality? *Contemporary Accounting Research*, 25(2), 415–445. <https://doi.org/10.1506/car.25.2.5>
- Chen, J., Dong, W., Han, H., & Zhou, N. (2020). Does Audit Partner Workload Compression Affect Audit Quality? *European Accounting Review*, 29(5), 1021–1053. <https://doi.org/10.1080/09638180.2020.1726196>
- Chen, S., Li, Z., & Chi, W. (2016). Client importance and audit quality: evidence from China*. *Asia-Pacific Journal of Accounting and Economics*, 25(5), 624–638.

<https://doi.org/10.1080/16081625.2016.1268061>

- Chen, S., Sun, S. Y. J., & Wu, D. (2010). Client importance, institutional improvements, and audit quality in China: An office and individual auditor level analysis. *Accounting Review*, 85(1), 127–158. <https://doi.org/10.2308/accr.2010.85.1.127>
- Chi, W., & Huang, H. (2005). Discretionary Accruals, Audit-Firm Tenure and Audit-Partner Tenure: Empirical Evidence from Taiwan. *Journal of Contemporary Accounting & Economics*, 1(1), 65–92. [https://doi.org/10.1016/s1815-5669\(10\)70003-5](https://doi.org/10.1016/s1815-5669(10)70003-5)
- Chi, W., Myers, L. A., Omer, T. C., & Xie, H. (2017). The effects of audit partner pre-client and client-specific experience on audit quality and on perceptions of audit quality. *Review of Accounting Studies*, 22(1), 361–391. <https://doi.org/10.1007/s11142-016-9376-9>
- Church, B. K., Davis, S. M., & Mcracken, S. A. (2008). The Auditor's reporting model. *Accounting Horizon*, 22(1), 69–90.
- Colbert, G., & Murray, D. (1999). State Accountancy Regulations, Audit Firm Size, and Auditor Quality: An Empirical Investigation. *Journal of Regulatory Economics*, 16(3), 267–286. <https://doi.org/10.1023/a:1008127022589>
- Cooper, D. R., & Schindler, P. S. (2014). *Business Research Methods* (12th Editi). McGraw-Hill/Irwin.
- Cordes, C. L., & Dougherty, T. W. (1993). A review and an integration of research on job burnout. *Academy of Management Review*, 18(4), 621–656.
- Craswell, A. T., Francis, J. R., & Taylor, S. L. (1995). Auditor brand name reputations and industry specializations. *Journal of Accounting and Economics*, 20(3), 297–322. [https://doi.org/10.1016/0165-4101\(95\)00403-3](https://doi.org/10.1016/0165-4101(95)00403-3)
- Creswell, J. W. (2010). *Research design pendekatan kualitatif, kuantitatif, dan mixed*. Pustaka Pelajar.
- Daugherty, B. E., Dickins, D., Hatfield, R. C., & Higgs, J. L. (2012). An examination

- of Partner perceptions of Partner rotation: Direct and indirect consequences to audit quality. *Auditing*, 31(1), 97–114. <https://doi.org/10.2308/ajpt-10193>
- de Ricquebourg, A. D., & Maroun, W. (2023). How do auditor rotations affect key audit matters? Archival evidence from South African audits. *British Accounting Review*, 55(2), 1–19. <https://doi.org/10.1016/j.bar.2022.101099>
- DeAngelo, L. E. (1981). Auditor size and audit quality. *Journal of Accounting and Economics*, 3(3), 183–199. [https://doi.org/10.1016/0165-4101\(81\)90002-1](https://doi.org/10.1016/0165-4101(81)90002-1)
- DeFond, M., & Zhang, J. (2014). A review of archival auditing research. *Journal of Accounting and Economics*, 58(2–3), 275–326. <https://doi.org/10.1016/j.jacceco.2014.09.002>
- DeZoort, F. T., & Lord, A. T. (1997). A review and synthesis of pressure effects research in accounting. *Journal of Accounting Literature*, 16, 28–85.
- DiMaggio, P. ., & Powell, W. . (1983). The Iron Cage Revisited Institutional Isomorphism and Collective Rationality. *Advances in Strategic Management*, 17, 143–166. [https://doi.org/10.1016/S0742-3322\(00\)17011-1](https://doi.org/10.1016/S0742-3322(00)17011-1)
- Dixit, J., Singh, P., & Halder, A. (2023). Investor protection: effects of takeover convergence. *International Journal of Organizational Analysis*, 31(4), 889–906. <https://doi.org/10.1108/IJOA-05-2021-2741>
- Dusadeedumkoeng, O., Gandía, J. L., & Huguet, D. (2023). Determinants of key audit matters in Thailand. *Journal of Competitiveness*, 15(3), 184–206. <https://doi.org/10.7441/joc.2023.03.10>
- Ege, M. S., Kim, Y. H., & Wang, D. (2020). Do global audit firm networks apply consistent audit methodologies across jurisdictions? Evidence from financial reporting comparability. *Accounting Review*. <https://doi.org/10.2308/TAR-2018-0294>
- Eisenhardt, K. M. (1989a). Agency Theory : An Assessment and Review. *Agency Theory : An Assessment and Review*, 14(1)(1), 57–74.

- Eisenhardt, K. M. (1989b). Building Theories from Case Study Research. *The Academy of Management Review*, 14(4), 532. <https://doi.org/10.2307/258557>
- Fan, J. P. H., & Wong, T. J. (2005). Do external auditors perform a corporate governance role in emerging markets? Evidence from East Asia. *Journal of Accounting Research*, 43(1), 35–72. <https://doi.org/10.1111/j.1475-679x.2004.00162.x>
- Federsel, F. P. (2024). Fresh-look effect of audit firm and audit partner rotations? Evidence from European key audit matters. *International Journal of Auditing*, October 2023, 1–28. <https://doi.org/10.1111/ijau.12364>
- Finaka, A. W. (2021). *Negara Berkembang dan Maju USTR vs Bank Dunia*. <https://indonesiabaik.id/infografis/negara-berkembang-dan-maju-ustr-vs-bank-dunia>
- Fitriany, F., Utama, S., Rossieta, H., & Martani, D. (2019). *Analysis of Mandatory Audit Rotation Regulations in Indonesia*. 89(2018), 460–471. <https://doi.org/10.2991/apbec-18.2019.65>
- Francis, J. R., Pinnuck, M. L., & Watanabe, O. (2014). Auditor style and financial statement comparability. *Accounting Review*, 89(2), 605–633. <https://doi.org/10.2308/accr-50642>
- Frino, A., Palumbo, R., & Rosati, P. (2023). Does information asymmetry predict audit fees? *Accounting and Finance*, 63(2), 2597–2619. <https://doi.org/10.1111/acfi.12985>
- 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>
- Ghozali, I. (2018). *Aplikasi Analisis Multivariate Dengan Program IBM SPSS 25* (Edisi 9). Badan Penerbit Universitas Diponegoro.
- Ghozali, I., & Ratmono, D. (2017). *Analisis Multivariat dan Ekonometrika Teori*,

Konsep, dan Aplikasi dengan EViews 10 (Edisi 2). Badan Penerbit Universitas Diponegoro.

Gimbar, C., Hansen, B., & Ozlanski, M. E. (2016). The effects of critical audit matter paragraphs and accounting standard precision on auditor liability. *Accounting Review*, 91(6), 1629–1646. <https://doi.org/10.2308/accr-51382>

Gipper, B., Hail, L., & Leuz, C. (2017). On the Economics of Mandatory Audit Partner Rotation and Tenure: Evidence from PCAOB Data. In *NBER Working Paper Series*. <http://www.nber.org/papers/w24018>

Goodwin, J., & Wu, D. (2016). What is the Relationship Between Audit Partner Busyness and Audit Quality? *Contemporary Accounting Research*. <https://doi.org/10.1111/1911-3846.12129>

Gray, G. L., Turner, J. L., Coram, P. J., & Mock, T. J. (2011). Perceptions and misperceptions regarding the unqualified auditor's report by financial statement preparers, users, and auditors. *Accounting Horizons*, 25(4), 659–684. <https://doi.org/10.2308/acch-50060>

Gujarati, D. N. (2003). *Basic Econometrics* (4th ed., Vol. 82, Issue 326). McGraw-Hil. <https://doi.org/10.2307/2230043>

Gul, F. A., Ma, S. M., & Lai, K. (2017). Busy auditors, partner-client tenure, and audit quality: Evidence from an emerging market. *Journal of International Accounting Research*. <https://doi.org/10.2308/jiar-51706>

Gutierrez, E., Minutti-Meza, M., Tatum, K. W., & Vulcheva, M. (2018). Consequences of adopting an expanded auditor's report in the United Kingdom. *Review of Accounting Studies*, 23(4), 1543–1587. <https://doi.org/10.1007/s11142-018-9464-0>

Habib, A., & Bhuiyan, M. B. U. (2011). Audit firm industry specialization and the audit report lag. *Journal of International Accounting, Auditing and Taxation*, 20(1), 32–44. <https://doi.org/10.1016/j.intaccaudtax.2010.12.004>

Heng, T. M. (2002). Singapore as a Regional Information Technology Hub. In

- Information Technology in Asia: New Development Paradigm* (p. 327). Institute of Southeast Asian Studies. <https://doi.org/https://doi.org/10.1355/9789812306074-011>
- Heo, J. S., Kwon, S. Y., & Tan, H. T. (2021). Auditors' Responses to Workload Imbalance and the Impact on Audit Quality. *Contemporary Accounting Research*. <https://doi.org/10.1111/1911-3846.12612>
- Houkes, I., Janssen, P. P. M., De Jonge, J., & Bakker, A. B. (2003). Specific determinants of intrinsic work motivation, emotional exhaustion and turnover intention: A multisample longitudinal study. *Journal of Occupational and Organizational Psychology*, 76(4), 427–450. <https://doi.org/10.1348/096317903322591578>
- Hussin, N., Md Salleh, M. F., Ahmad, A., & Rahmat, M. M. (2023). The association between audit firm attributes and key audit matters readability. *Asian Journal of Accounting Research*, 8(4), 322–333. <https://doi.org/10.1108/AJAR-10-2022-0317>
- Hussin, N., Salleh, M. F. M., Ahmad, A., & Rahmat, M. M. (2022). The Influence of Audit Firm Attributes on KAM Disclosures in FTSE100 in Malaysia. *Management and Accounting Review*, 21(2), 239–262. <https://doi.org/10.24191/MAR.V21i02-10>
- Hwang, S., & Hong, P. K. (2022). Auditors' workload and audit quality under audit hour budget pressure: Evidence from the Korean audit market. *International Journal of Auditing*. <https://doi.org/10.1111/ijau.12286>
- IAASB. (2015). Communicating Key Audit Matters in the Independent Auditor's Report. *International Auditing Standards*, 682–709.
- IAPI. (2021). Standar Audit 701 (2021) Pengomunikasian Hal Audit Utama dalam Laporan Auditor Independen. *Standar Profesional Akuntan Publik, 701(Revisi)*, 1–22.
- Institute of Singapore Chartered Accountants. (2015). *Standard on Auditing 701*

Communicating Key Audit Matters in the Independent Auditor ' S Report.

Institute of Singapore Chartered Accountants. (2022). *Standard on Auditing 701 Communicating Key Audit Matters in the Independent Auditor ' S Report.*

ISCA, ACRA, ACCA, & NTU. (2017). *A first year review of the enhanced auditor's report in Singapore Contents.*

Iskak, J. (1997). *Pengaruh Besarnya Perusahaan, Jenis Perusahaan, Efektivitas Pengendalian Intern Perusahaan Dan Lamanya Waktu Audit Serta Besarnya Kantor Akuntan Publik Terhadap Audit Fee.* Universitas Gadjah Mada.

Jensen, M. C., & Meckling, W. H. (1976). Theory of the firm: Managerial behavior, agency costs and ownership structure. *Journal of Financial Economics*, 3(4), 305–360. [https://doi.org/doi.org/10.1016/0304-405X\(76\)90026-X](https://doi.org/doi.org/10.1016/0304-405X(76)90026-X)

Ji, R., Li, L., Li, L. L., & Monroe, G. S. (2024). Does client importance affect key audit matters reporting? New Zealand evidence. *Pacific Accounting Review*. <https://doi.org/10.1108/PAR-04-2024-0072>

Kahneman, D. (1973). *Attention and effort.* Englewood Cliffs, NJ. Prentice-Hall.

Kalbuana, N., Suryati, A., & Pertiwi, C. P. A. (2022). Effect of Company Age, Audit Quality, Leverage and Profitability on Earnings Management. *International Journal of Economics, Business and Accounting Research (IJEBAR)*, 6(1), 305. <https://doi.org/10.29040/ijebar.v6i1.4796>

Kamarudin, K. A., Wan Ismail, W. A., & Ariff, A. M. (2022). Auditor tenure, investor protection and accounting quality: international evidence. *Accounting Research Journal*, 35(2), 238–260. <https://doi.org/10.1108/ARJ-07-2020-0179>

Kanagaretnam, K., Krishnan, G. V., & Lobo, G. J. (2010). An empirical analysis of auditor independence in the banking industry. *Accounting Review*, 85(6), 2011–2046. <https://doi.org/10.2308/accr.2010.85.6.2011>

Kend, M., & Nguyen, L. A. (2020). Investigating recent audit reform in the Australian context: An analysis of the KAM disclosures in audit reports 2017–2018. *International Journal of Auditing*, 24(3), 412–430.

<https://doi.org/10.1111/ijau.12205>

- Kim, S. M., Kim, S. M., Lee, D. H., & Yoo, S. W. (2019). How investors perceive mandatory audit firm rotation in Korea. *Sustainability (Switzerland)*, *11*(4), 1–17. <https://doi.org/10.3390/su11041089>
- Kostova, T., Roth, K., & Dacin, M. T. (2008). Institutional theory in the study of multinational corporations: A critique and new directions. *Academy of Management Review*, *33*(4), 994–1006. <https://doi.org/10.5465/AMR.2008.34422026>
- Lai, K. M. Y., Sasmita, A., Gul, F. A., Foo, Y. B., & Hutchinson, M. (2018). Busy Auditors, Ethical Behavior, and Discretionary Accruals Quality in Malaysia. *Journal of Business Ethics*, *150*(4), 1187–1198. <https://doi.org/10.1007/s10551-016-3152-4>
- Laurion, H., Lawrence, A., & Ryans, J. P. (2017). U.S. audit partner rotations. *Accounting Review*. <https://doi.org/10.2308/accr-51552>
- Lawrence, A., Minutti-Meza, M., & Zhang, P. (2011). Can big 4 versus non-big 4 differences in audit-quality proxies be attributed to client characteristics? *Accounting Review*, *86*(1), 259–286. <https://doi.org/10.2308/accr.00000009>
- Lennox, C. S., & Wu, X. (2018). A review of the archival literature on audit partners. In *Accounting Horizons*. <https://doi.org/10.2308/acch-51942>
- Lennox, C. S., Wu, X., & Zhang, T. (2014). Does mandatory rotation of audit partners improve audit quality? *Accounting Review*, *89*(5), 1775–1803. <https://doi.org/10.2308/accr-50800>
- Leuz, C., Nanda, D., & Wysocki, P. D. (2003). Earnings management and investor protection: An international comparison. *Journal of Financial Economics*, *69*(3), 505–527. [https://doi.org/10.1016/S0304-405X\(03\)00121-1](https://doi.org/10.1016/S0304-405X(03)00121-1)
- Lin, H. L., & Yen, A. R. (2022). Auditor rotation, key audit matter disclosures, and financial reporting quality. *Advances in Accounting*, *57*(January), 1–14. <https://doi.org/10.1016/j.adiac.2022.100594>

- Longyuan, S., Yamin, Z., & Chunyu, X. (2022). Research on Influencing Factors of Key Audit Matters Disclosure in China. *International Journal Of Innovative Research & Development*, 11(9), 72–90. <https://doi.org/10.24940/ijird/2022/v11/i9/SEP22010>
- Martani, D., Rahmah, N. A., Fitriany, F., & Anggraita, V. (2021). Impact of audit tenure and audit rotation on the audit quality: Big 4 vs non big 4. *Cogent Economics and Finance*, 9(1). <https://doi.org/10.1080/23322039.2021.1901395>
- Metwaly, M. Z., Difalla, S. A., & Salem, H. A. (2023). The Effect of Key Audit Matters Disclosure on Stock Prices and Trading Volumes: Evidence from Listed Companies in the Egyptian Stock Exchange. *Journal of Statistics Applications and Probability*, 12(2), 791–815. <https://doi.org/10.18576/jsap/120237>
- Meyer, J. W., & Rowan, B. (1977). Institutionalized Organizations : Formal Structure as Myth and Ceremony. *American Journal of Sociology*, 83(2), 340–363. <https://www.jstor.org/stable/2778293>
- Mnif, Y., & Cherif, I. (2022). Audit partner workload, gender and audit quality. *Journal of Applied Accounting Research*, 23(5), 1047–1070. <https://doi.org/10.1108/JAAR-08-2021-0219>
- Mock, T. J., Bédard, J., Coram, P. J., Davis, S. M., Espahbodi, R., & Warne, R. C. (2013). The audit reporting model: Current research synthesis and implications. *Auditing*, 32(SUPPL.1), 323–351. <https://doi.org/10.2308/ajpt-50294>
- Moloi, T., & Marwala, T. (2020). *Artificial Intelligence in Economics and Finance Theories*. Springer Nature Switzerland AG. https://doi.org/10.1007/978-3-030-42962-1_13
- Muslim, M., Ahmad, H., Rahim, S., & ARPelu, M. F. (2020). Client Pressures, Audit Tenure to Audit Quality: Moderation of Auditor Independence. *Journal of Auditing, Finance, and Forensic Accounting*, 8(2), 67–75. <https://doi.org/10.21107/jaffa.v8i2.8349>
- Mwintome, G., Agana, J. A., & Zamore, S. (2024). Audit partner attributes and key

- audit matters readability. *Journal of Applied Accounting Research*, 25(3), 623–649. <https://doi.org/10.1108/JAAR-01-2023-0009>
- 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), 195–235. <https://doi.org/10.1007/s11156-024-01256-6>
- Nurhidayah, N., Sudarma, M., Djamhuri, A., & Atmini, S. (2024). Audit opinion research: overview and research agenda. *Cogent Business and Management*, 11(1). <https://doi.org/10.1080/23311975.2023.2301134>
- Nuryani, N. (2020). Pengaruh Biaya Audit Terhadap Kualitas Audit Dan Determinan Biaya Audit. *Jurnal Akuntansi*, 9(2), 32–47. <https://doi.org/10.46806/ja.v9i2.760>
- 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>
- Prayanthi, I. (2017). The Altman Model and Auditor's Opinion About Going Concern of the Companies. *Science Journal of Business and Management*, 5(5), 189. <https://doi.org/10.11648/j.sjbm.20170505.12>
- Rahaman, M. M., & Chand, P. (2022). Implications of recent reforms to auditor reporting requirements in Australia. *Meditari Accountancy Research*, 30(2), 373–394. <https://doi.org/10.1108/MEDAR-05-2020-0901>
- 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). <https://doi.org/10.1016/j.cjar.2023.100331>
- Rahman, M. J., Zhu, H., & Jiang, X. (2024). Family firms, client importance, and auditor reporting behavior: evidence from China. *Meditari Accountancy Research*, 32(2), 543–578. <https://doi.org/10.1108/MEDAR-08-2022-1787>
- Reid, L. C., Carcello, J. V., Li, C., & Neal, T. L. (2019). Impact of Auditor Report

- Changes on Financial Reporting Quality and Audit Costs: Evidence from the United Kingdom. *Contemporary Accounting Research*, 36(3), 1501–1539. <https://doi.org/10.1111/1911-3846.12486>
- Reynolds, J. K., & Francis, J. R. (2000). Does size matter? The influence of large clients on office-level auditor reporting decisions. *Journal of Accounting and Economics*. [https://doi.org/10.1016/S0165-4101\(01\)00010-6](https://doi.org/10.1016/S0165-4101(01)00010-6)
- Rika, L., Amri, A., Syahmardi, Y., & Sri, R. (2020). The effect of investor protection based on government quality of earnings quality: an analysis in Indonesia dan Singapore. *Eurasia: Economics & Business*, 2(32), 35–47. <https://doi.org/https://doi.org/10.18551/econeurasia.2020-02>
- Salehi, M., Fakhri Mahmoudi, M. R., & Daemi Gah, A. (2019). A meta-analysis approach for determinants of effective factors on audit quality: Evidence from emerging market. *Journal of Accounting in Emerging Economies*, 9(2), 287–312. <https://doi.org/10.1108/JAEE-03-2018-0025>
- Scott, W. R. (2015). *Financial Accounting Theory* (7th Editio). Pearson Canada Inc.
- Sekaran, U., & Bougie, R. (2017). *Metode Penelitian untuk Bisnis: Pendekatan Pengembangan-Keahlian* (Edisi 6). Salemba Empat.
- Shao, X. (2020). Research on Disclosure Status and Influencing Factors of Key Audit Matters. *Modern Economy*, 11(03), 701–725. <https://doi.org/10.4236/me.2020.113052>
- Sholihin, M., & Anggaraini, P. G. (2021). *Analisis Data Penelitian Menggunakan Software STATA*. Penerbit Andi.
- 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>
- Suttipun, M. (2020). Factors Influencing Key Audit Matters Reporting in Thailand. *Asian Journal of Accounting Perspectives*, 13(1), 26–39.

<https://doi.org/10.22452/ajap.vol13no1.2>

Teh, B. H., Ong, T. S., Samuel, A. B., & Ng, S. H. (2016). An empirical study of auditors switching, corporate governance and financial performances of Malaysian public listed companies (PLCs). *Jurnal Pengurusan*, 47, 43–53. <https://doi.org/10.17576/pengurusan-2016-47-04>

Vadasi, C., Bekiaris, M., & Andrikopoulos, A. (2020). Corporate governance and internal audit: an institutional theory perspective. *Corporate Governance (Bingley)*, 20(1), 175–190. <https://doi.org/10.1108/CG-07-2019-0215>

Van Brenk, H., Majoor, B., & Wright, A. M. (2021). The effects of profit-sharing plans, client importance, and reinforcement sensitivity on audit quality. *Auditing*. <https://doi.org/10.2308/AJPT-18-118>

Van Johnson, E., Khurana, I. K., & Reynolds, J. K. (2002). Audit-Firm Tenure and the Quality of Financial Reports. *Contemporary Accounting Research*, 19(4), 637–660. <https://doi.org/10.1506/LLTH-JXQV-8CEW-8MXD>

Vanstraelen, A., Schelleman, C., Meuwissen, R., & Hofmann, I. (2012). The Audit Reporting Debate: Seemingly Intractable Problems and Feasible Solutions. *European Accounting Review*, 21(2), 193–215. <https://doi.org/10.1080/09638180.2012.687506>

Wang, G., & Wu, M. (2024). Corporate carbon emissions management and the disclosure of key audit matters. *Frontiers in Environmental Science*, 1–14. <https://doi.org/10.3389/fenvs.2024.1381466>

Willenborg, M. (1999). Empirical Analysis of the Economic Demand for Auditing in the Initial Public Offerings Market. *Journal of Accounting Research*, 37(1), 225. <https://doi.org/10.2307/2491405>

Winarno, W. W. (2017). *Analisis Ekonometrika dan Statistika dengan EViews* (Edisi 5). Unit Penerbit dan Percetakan STIM YKPN.

World Bank. (2024). *World Development Indicators*. <https://datacatalog.worldbank.org/search/dataset/0037712>

- 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>
- Yan, H., & Xie, S. (2016). How does auditors' work stress affect audit quality? Empirical evidence from the Chinese stock market. *China Journal of Accounting Research*, 9(4), 305–319. <https://doi.org/10.1016/j.cjar.2016.09.001>
- Ye, P., Carson, E., & Simnett, R. (2011). Threats to auditor independence: The impact of relationship and economic bonds. *Auditing: A Journal of Practice and Theory*, 30(1), 121–148. <https://doi.org/10.2308/aud.2011.30.1.121>
- Zhai, H., Lu, M., Shan, Y., Liu, Q., & Zhao, Y. (2021). Key audit matters and stock price synchronicity: Evidence from a quasi-natural experiment in China. *International Review of Financial Analysis*, 75(January), 101747. <https://doi.org/10.1016/j.irfa.2021.101747>
- Zhang, P. F., & Shailer, G. (2021). Changes in audit effort and changes in auditors' disclosures of risks of material misstatement. *British Accounting Review*, 53(3), 100970. <https://doi.org/10.1016/j.bar.2020.100970>