

DAFTAR PUSTAKA

- 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.
- Arens, A. A., Elder, R. J., Beasley, M. S., & Hogan, C. E. (2020). Auditing and Assurance Services: an Integrated Approach (16th ed.). In *Auditing and Assurance Services: An Integrated Approach 16th ed.* (seventeenth). pearson.
- Basuki, A. T. R. I. (2019). *Pengantar Ekonometrika (Dilengkapi dengan Penggunaan Eviews)* (Edisi Pert).
- Bepari, M. K., Nahar, S., Azim, M. I., & Mollik, A. T. (2024). It is a balancing act: understanding the key audit matters disclosure in the context of a developing country. *Journal of Accounting and Organizational Change*, 20(3), 459–485. <https://doi.org/10.1108/JAOC-09-2022-0131>
- 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>
- Brigham & Houston. (2017). *Dasar-Dasar Manajemen Keuangan, Essential of Financial Management*. Jakarta: Salemba Empat
- Ferizqi & Reskino. (2024). Determinasi Pengungkapan Key Audit Maters Di Indonesia: Bukti Dari Indeks Kompas100. *Current Jurnal Kajian Akuntansi Dan Bisnis Terkini*, 5(2), 325–337.
- Ferreira, C., & Morais, A. I. (2020). Analysis of the relationship between company characteristics and key audit matters disclosed. *Revista Contabilidade e Financas*, 31(83), 262–274. <https://doi.org/10.1590/1808-057x201909040>
- 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/10.5195/emaj.2021.219>
- Ghozali, H, I. (2021). Aplikasi Analisis Multivariate Dengan Program IBM SPSS 26. In *Badan Peerbit Universitas Diponegoro* (10th ed.). Badan Penerbit Universitas Diponegoro.
- Gujarati. (2013). Single-equation regression models. In *Introductory Econometrics: A Practical Approach*.
- Healy, P., Wahlen, J., (1999). A Review of The Earnings Management Literature and Its Implications for Standard Setting. *Accounting Horizons*, Vol. 13.
- Horne, J. C. Van, & Wachowicz, J.M. (2012). *Prinsip-Prinsip Manajemen Keuangan* (13th Edition).

- Hussin, N., & Salleh, M. F. (2022). The Influence of Audit Firm Attributes on KAM Disclosures in FTSE100 in Malaysia. *Jurnal Management and Accounting Review.*, 21(2).
- International Auditing and Assurance Standards Board. (2013). *International Auditing and Assurance Standards Board Handbook of International Quality Control , Auditing , Review , Other Assurance , and Related Services Pronouncements 2013 Edition: Vol. I* (2015 Editi). IFAC (International Federation of Accountants).
- Jensen, M. C., & Meckling, W. H. (1976). Theory of the Firm: Managerial Behavior, Agency Cost and Ownership Structure. *Journal of Financial Economics*.
- Jiang & Olesen. (2023). Determinants of Key Audit Matter Disclosures: New Zealand Evidence. *SSRN Electronic Journal, December*.
- Kasmir (2018). *Manajemen sumber daya manusia teori dan praktik*. Depok: PT Rajagrafindo Persada.
- Kieso, W. & W. (n.d.). *Intermediate Accounting IFRS Edition-Thrid Edition* (2019th ed.).
- 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). <https://doi.org/10.3390/jrfm17110494>
- Minutti-Meza, M. (2021). The art of conversation: the expanded audit report. *Accounting and Business Research*, 51(5), 548–581. <https://doi.org/10.1080/00014788.2021.1932264>
- Ozcan, A. (2021). What Factors Affect the Disclosure of Key Audit Matters KilitDenetim Konularinin AçıklanmasiniHangi FaktörlerEtkiler?İmalatFirmalarından Kanitlar. *International Journal of Management Economics and Business*, 17(1), 149–162.
- Pengomunikasian Hal Audit Utama Dalam Laporan Akuntan Publik Atas Laporan Keuangan Yang Diaudit Di Pasar Modal, Peraturan Otoritas Jasa Keuangan 1 (2023).
- Rahaman. (2023). Disclosure of key audit matters (KAMs) in financial reporting : evidence from an emerging economy. *Journal of Accounting in Emerging Economies*, 3(January), 666–702. <https://doi.org/10.1108/JAEE-11-2021-0355>
- Scott, W. R. (2015). *Financial accounting theory*. In Prentice Hall Canada. <https://doi.org/10.1016/j.biomech.2013.09.028>
- Sirois, L. ., Bedard, J., & Bera, P. (2018). The informational value of key audit matters in the auditor's report: evidence from an eye-tracking study.

Accounting Horizon. <https://doi.org/10.2308/acch-52047>

TVRI Jakarta News. (2024, 02 Januari). Menprin sebut industri manufaktur berkontribusi PDB 2023 capai 16,83 persen. TVRI Jakarta News. <https://tvrijakartanews.com/article/News/2585>

Woorldridge. (2016). *Introductory Econometrics A Modern Approach (Fifth Edition)*. Mason: Cengage Learning. (5th Editio).

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>

