

DAFTAR PUSTAKA

- Abdullatif, M., & Al-Rahahleh, A. S. (2020). Applying a new audit regulation: Reporting Key Audit Matters in Jordan. *International Journal of Auditing*, 24(2), 268–291. <https://doi.org/10.1111/ijau.12192>
- Abdullatif, M., Alzebdieh, R., & Ballour, S. (2022). The effect of key audit matters on the audit report lag: evidence from Jordan. *Journal of Financial Reporting and Accounting*. <https://doi.org/10.1108/JFRA-07-2022-0245>
- ACCA. (2018). *Key Audit Matters: Unlocking The Secrets of The Audit*. 24. https://www.accaglobal.com/content/dam/ACCA_Global/professional-insights/Key-audit-matters/pi-key-audit-matters.pdf
- 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). <https://doi.org/10.3390/ijfs10040107>
- Arens, A. A., Elder, R. J., & Beasley, M. S. (2020). Auditing and Assurance Services, International Perspective. In *Pearson Education*.
- Bedard, J. C., Sutton, S. G., Arnold, V., & Phillips, J. R. (2012). Another piece of the “expectations gap”: What do investors know about auditor involvement with information in the annual report? *Current Issues in Auditing*, 6(1), 17–30. <https://doi.org/10.2308/ciia-50120>
- Bentley, J. W., Lambert, T. A., & Wang, E. Y. (2019). *The Effect of Increased Audit Disclosure on Managers' Real Operating Decisions: Evidence from Disclosing Critical Audit Matters*.
- Bonsall, S. B., & Miller, B. P. (2017). The Impact of Narrative Disclosure Readability on Bond Ratings and the Cost of Debt. *Review of Accounting Studies*, 22(2), 608–643.
- Carver, B. T., & Trinkle, B. S. (2017). *Nonprofessional Investors' Reactions to the PCAOB's Proposed Changes to the Standard Audit Report*.
- Clacher, I., Hillier, D., & McColgan, P. (2010). Agency Theory: Incomplete Contracting and Ownership Structure. In H. K. Baker & R. Anderson (Eds.), *Corporate Governance: A Synthesis of Theory, Research, and Practice*. John Wiley & Sons, Inc.
- Deegan, C. M. (2014). Financial Accounting Theory. In K. McDevitt, C. Linsdell, H. Bernhardt, & A. Adair (Eds.), *McGraw-Hill Education (Australia) Pty Ltd* (4th ed.). Jillian Gibbs and Rosemary Noble.
- Detajarutsri, P., Sampet, J., & Kosaiyakanont, A. (2019). Communication value of key audit matters of companies in resource and technology industries listed on

- the stock exchange of Thailand. *Modern Management Journal*, 17(1), 43–55.
- Dillard, J. F., Rigsby, J. T., & Goodman, C. (2004). The making and remaking of organization context: Duality and the institutionalization process. *Accounting, Auditing & Accountability Journal*, 17(4), 506–542. <https://doi.org/10.1108/09513570410554542>
- DiMaggio, P. J., & Powell, W. W. (1983). The Iron Cage Revisited : Institutional Isomorphism and Collective Rationality in Organizational Fields. *American Sociological Review*, 48(2), 147–160. <https://www.jstor.org/stable/2095101>
- Ecim, D., Maroun, W., & de Ricquebourg, A. D. (2023). An analysis of key audit matter disclosures in South African audit reports from 2017 to 2020. *South African Journal of Business Management*, 54(1), 1–14. <https://doi.org/10.4102/sajbm.v54i1.3669>
- 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., & Ratmono, D. (2017). *Analisis Multivariat dan Ekonometrika: Teori, Konsep, dan Aplikasi dengan Eviews 10* (2nd ed.). Badan Penerbit Universitas Diponegoro.
- Gujarati, D. N. (2003). *Basic Econometrics* (4th ed.). McGraw-Hill.
- 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>
- Hegazy, M. A. A., & Kamareldawla, N. M. (2021). Key audit matters: did IAASB unravel the knots of confusion in audit reports decisions? *Managerial Auditing Journal*, 36(8), 1025–1052. <https://doi.org/10.1108/MAJ-11-2019-2464>
- IAASB. (2015). International Standard on Auditing 701 Communicating Key Audit Matters in the Independent Auditor’S Report. In *International Auditing Standards* (pp. 1–20).
- Ikatan Akuntan Publik Indonesia. (2021a). Standar Audit 200 (Revisi 2021) Tujuan Keseluruhan, Auditor Independen dan Pelaksanaan Audit Berdasarkan Standar Audit. In *Standar Profesional Akuntan Publik* (pp. 1–28). <https://iapi.or.id/standar-profesional-akuntan-publik/>
- Ikatan Akuntan Publik Indonesia. (2021b). Standar Audit 701 (2021) Pengomunikasian Hal Audit Utama dalam Laporan Auditor Independen. In *Standar Profesional Akuntan Publik* (pp. 1–22).
- International Auditing and Assurance Standards Board. (2015). *Auditor Reporting – Illustrative Key Audit Matters*. March, 1–8.

- Ittonen, K. (2012). Market reactions to qualified audit reports: Research approaches. *Accounting Research Journal*, 25(1), 8–24. <https://doi.org/10.1108/10309611211244483>
- Jayanti, D., & Fatima, E. (2023). The Readability of Key Audit Matters Paragraph in Auditor'S Report: a Study From Asean Countries. *Media Riset Akuntansi, Auditing & Informasi*, 23(2), 257–272. <https://doi.org/10.25105/mraai.v23i2.17113>
- Jensen, M. C., & Meckling, W. H. (1976). Theory of the Firm: Managerial Behavior, Agency Costs, and Ownership Structure. *Journal of Financial Economics*, 3(October, 1976), 305–360. <https://doi.org/10.1017/CBO9780511817410.023>
- 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>
- Kitiwong, W., Ekasingh, E., & Sarapaivanich, N. (2020). *A Comprehensive Study of the New Audit Report with Key Audit Matters: What have We Learnt from Our First Implementation?*
- Kitiwong, W., & Sarapaivanich, N. (2020). Consequences of the implementation of expanded audit reports with key audit matters (KAMs) on audit quality. *Managerial Auditing Journal*, 35(8). <https://doi.org/10.1108/MAJ-09-2019-2410>
- Küster, S. (2023). The determinants of linguistic features in key audit matters: Empirical evidence from Europe. *International Journal of Auditing*, December 2023, 1–33. <https://doi.org/10.1111/ijau.12344>
- Lennox, C. S., Schmidt, J. J., & Thompson, A. (2018). Is the Expanded Model of Audit Reporting Informative to Investors? Evidence from the UK. *SSRN Electronic Journal*. <https://doi.org/10.2139/ssrn.2619785>
- Lennox, C. S., Schmidt, J. J., & Thompson, A. M. (2023). Why are expanded audit reports not informative to investors? Evidence from the United Kingdom. *Review of Accounting Studies*, 28(2), 497–532. <https://doi.org/10.1007/s11142-021-09650-4>
- Marques, V. A., Pereira, L. N., de Aquino, I. F., & da Costa Freitag, V. (2021). Has it become more readable? Empirical evidence of key matters in independent audit reports. *Revista Contabilidade e Finanças*, 32(87), 444–460. <https://doi.org/10.1590/1808-057X202112990>
- 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>
- Otoritas Jasa Keuangan. (2023). Peraturan Otoritas Jasa Keuangan Republik

- Indonesia Nomor 30 Tahun 2023 tentang Pengomunikasian Hal Audit Utama dalam Laporan Akuntan Publik atas Laporan Keuangan yang Diaudit di Pasar Modal. In *Peraturan Otoritas Jasa Keuangan Republik Indonesia* (pp. 1–14).
- Rennekamp, K. (2012). Processing Fluency and Investors' Reactions to Disclosure Readability. *Journal of Accounting Research*, *50*(5), 1319–1354. <https://doi.org/10.1111/j.1475-679X.2012.00460.x>
- Schroeder, N., & Gibson, C. (1990). Readability of Management's Discussion and Analysis. *Accounting Horizons*, 78–87.
- Seebeck, A., & Kaya, D. (2021). The Power of Words: An Empirical Analysis of the Communicative Value of Extended Auditor Reports. *European Accounting Review*, *32*(5), 1185–1215. <https://doi.org/10.1080/09638180.2021.2021097>
- Sekaran, U., & Bougie, R. (2016). *Research methods for business : a skill-building approach* (7th ed.). John Wiley & Sons.
- Sholihin, M., & Anggraini, P. G. (2021). *Analisis Data Penelitian - Menggunakan Software STATA* (T. A. Prabawati (ed.); 1st ed.). 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>
- Smith, K. W. (2023). Tell Me More : A content analysis of expanded auditor reporting in the United Kingdom. *Accounting, Organizations and Society*, *108*, 101456. <https://doi.org/10.1016/j.aos.2023.101456>
- Solomon, J. (2007). *Corporate Governance and Accountability* (2nd ed.). John Wiley & Sons, Ltd.
- StyleWriter-USA. (2020). *A better readability formula: StyleWriter's Bog Index*. <https://www.stylewriter-usa.com/stylewriter-editing-readability.php>
- Sugiyono. (2021). *Metode Penelitian Kuantitatif, Kualitatif, dan R&D* (3rd ed.). Alfabeta.
- Tuan Besar, S. N. S. (2021). *Empirical Evidence on Readability of Key Audit Matters in NZ Audit Reports* [University of Canterbury]. <https://doi.org/dx.doi.org/10.26021/12454>
- Turner, J. L., Mock, T. J., Coram, P. J., & Gray, G. L. (2010). Improving transparency and relevance of auditor communications with financial statement users. *Current Issues in Auditing*, *4*(1), 1–8. <https://doi.org/10.2308/ciia.2010.4.1.A1>
- Wooldridge, J. M. (2002). *Econometric Analysis of Cross Section and Panel Data* (2nd ed.). The MIT Press Cambridge.

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>