

## REFERENCES

- Albrecht, W. S., Albrecht, C. O., Albrecht, C. C., & Zimbelman, M. F. (2012). *Fraud Examination*. South-Western Cengage Learning. <https://doi.org/10.1017/CBO9781107415324.004>
- Astuti, R. N., Fachrurrozie, F., Amal, M. I., & Zahra, S. F. (2020). Does audit committee quality mediate determinants of intellectual capital disclosure? *Journal of Asian Finance, Economics and Business*, 7(7). <https://doi.org/10.13106/jafeb.2020.vol7.no7.199>
- Bédard, J. (1989). Expertise in auditing: Myth or reality? *Accounting, Organizations and Society*, 14(1–2). [https://doi.org/10.1016/0361-3682\(89\)90037-8](https://doi.org/10.1016/0361-3682(89)90037-8)
- Bell, T. B., & Tabor, R. H. (1991). Empirical Analysis of Audit Uncertainty Qualifications. *Journal of Accounting Research*, 29(2). <https://doi.org/10.2307/2491053>
- Beneish, M. D. (1999). The Detection of Earnings Manipulation. *Financial Analysts Journal*, 55(5). <https://doi.org/10.2469/faj.v55.n5.2296>
- Beneish, M. D., Lee, C. M. C., & Nichols, D. C. (2013). Earnings manipulation and expected returns. *Financial Analysts Journal*, 69(2). <https://doi.org/10.2469/faj.v69.n2.1>
- Buallay, A., & Al-Ajmi, J. (2020). The role of audit committee attributes in corporate sustainability reporting: Evidence from banks in the Gulf Cooperation Council. *Journal of Applied Accounting Research*, 21(2). <https://doi.org/10.1108/JAAR-06-2018-0085>
- Camacho-Miñano, M. del M., Muñoz-Izquierdo, N., Pincus, M., & Wellmeyer, P. (2023). 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>
- Campa, D., & Camacho-Miñano, M. del M. (2015). The impact of SME's pre-bankruptcy financial distress on earnings management tools. *International Review of Financial Analysis*, 42. <https://doi.org/10.1016/j.irfa.2015.07.004>
- Carson, E., Fargher, N. L., Geiger, M. A., Lennox, C. S., Raghunandan, K., & Willekens, M. (2013). Audit reporting for going-concern uncertainty: A research synthesis. *Auditing*, 32(SUPPL.1). <https://doi.org/10.2308/ajpt-50324>
- Chen, J., Cumming, D., Hou, W., & Lee, E. (2013). Executive integrity, audit opinion, and fraud in Chinese listed firms. *Emerging Markets Review*, 15. <https://doi.org/10.1016/j.ememar.2012.12.003>

- Cressey, D. R. (1953). *Other people's money; a study of the social psychology of. Free Press.*
- Dalnial, H., Kamaluddin, A., Sanusi, Z. M., & Khairuddin, K. S. (2014). Detecting Fraudulent Financial Reporting through Financial Statement Analysis. *Journal of Advanced Management Science*, 2(1). <https://doi.org/10.12720/joams.2.1.17-22>
- Doyle, J., Ge, W., & McVay, S. (2007). Determinants of weaknesses in internal control over financial reporting. *Journal of Accounting and Economics*, 44(1–2). <https://doi.org/10.1016/j.jacceco.2006.10.003>
- FRC. (2013). International standard on auditing (UK and Ireland) 700. *The independent auditor's report on financial statements*. Available at: [https://www.frc.org.uk/getattachment/501de004-b616-43c3-8d65-aeaebde19f8d/ISA-700-\(UK-and-Ireland\)-700-\(Revised\)-Independent-auditors-report-June-2013.pdf](https://www.frc.org.uk/getattachment/501de004-b616-43c3-8d65-aeaebde19f8d/ISA-700-(UK-and-Ireland)-700-(Revised)-Independent-auditors-report-June-2013.pdf).
- Ghozali, I. (2021). Aplikasi Analisis Multivariate dengan Program IBM SPSS 26. In *Universitas Diponegoro Yogyakarta* (10th ed.). Badan Penerbit Universitas Diponegoro.
- Ghozali, I. (2023). 25 Grand Theory Teori Besar Ilmu Manajemen, Akuntansi, dan Bisnis. In *Jurnal Perbankan Syariah, Terori Bank Syariah*.
- Gujarati, D. N., & Porter, D. C. (2008). Basic Econometrics. *Introductory Econometrics: A Practical Approach* (5th ed.). McGraw-Hill/Irwin.
- 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). <https://doi.org/10.1007/s11142-018-9464-0>
- Habib, A., Uddin Bhuiyan, B., & Islam, A. (2013). Financial distress, earnings management and market pricing of accruals during the global financial crisis. *Managerial Finance*, 39(2). <https://doi.org/10.1108/03074351311294007>
- Hutchinson, B., Dekker, S., & Rae, A. (2024). Audit masquerade: How audits provide comfort rather than treatment for serious safety problems. *Safety Science*, 169. <https://doi.org/10.1016/j.ssci.2023.106348>
- IAPI. (2021). Standar Audit 701. *Pengkomunikasian Hal Audit Utama dalam Laporan Auditor Independen*. Available at: <https://iapi.or.id/cpt-special-content/standar-audit-sa>
- Jansen, I. P., Ramnath, S., & Yohn, T. L. (2012). A Diagnostic for Earnings Management Using Changes in Asset Turnover and Profit Margin.

- Contemporary Accounting Research*, 29(1).  
<https://doi.org/10.1111/j.1911-3846.2011.01093.x>
- Jensen, M. C., & Meckling, W. H. (1976). Theory of the firm: Managerial behavior, agency costs and ownership structure. *Journal of Financial Economics*, 3(4). [https://doi.org/10.1016/0304-405X\(76\)90026-x](https://doi.org/10.1016/0304-405X(76)90026-x)
- Klueber, J., Gold, A., & Pott, C. (2018). Do Key Audit Matters Impact Financial Reporting Behavior? *SSRN Electronic Journal*.  
<https://doi.org/10.2139/ssrn.3210475>
- Kurnianingsih, H. T., & Siregar, M. A. (2019). Metode Beneish Ratio Index dalam Pendeteksian Financial Statement Fraud (Studi Kasus Perusahaan Konsumsi di Bursa Efek Indonesia). *Jurnal Riset Akuntansi Multiparadigma (JRAM)*, 6(1).
- Li, V., & Luo, Y. (2023). Costs and benefits of auditors' disclosure of critical audit matters: Initial evidence from the United States. *Advances in Accounting*, 60. <https://doi.org/10.1016/j.adiac.2022.100641>
- Li, Y., Li, X., Xiang, E., & Geri Djajadikerta, H. (2020). Financial distress, internal control, and earnings management: Evidence from China. *Journal of Contemporary Accounting and Economics*, 16(3).  
<https://doi.org/10.1016/j.jcae.2020.100210>
- Lin, H. L., & Yen, A. R. (2022). Auditor rotation, key audit matter disclosures, and financial reporting quality. *Advances in Accounting*, 57.  
<https://doi.org/10.1016/j.adiac.2022.100594>
- Lu, W., & Zhao, X. (2020). Research and improvement of fraud identification model of Chinese A-share listed companies based on M-score. *Journal of Financial Crime*, 28(2). <https://doi.org/10.1108/JFC-12-2019-0164>
- Lynch, D., Mandell, A., & Rousseau, L. M. (2022). The Determinants and Unintended Consequences of Expanded Audit Reporting: Evidence from Tax-related Key Audit Matters. *SSRN Electronic Journal*.
- Ma, J., Coram, P. J., & Troshani, I. (2023). The Effect of Key Audit Matters and Uncertainty Disclosures on Auditors' Accountability Perceptions and Fair Value Decisions. *SSRN Electronic Journal*.  
<https://doi.org/10.2139/ssrn.3718508>
- PCAOB. (2017). Auditing Standards 3101. *The Auditor's Report on an Audit of Financial Statements When the Auditor Expresses an Unqualified Opinion*. Available at:  
<https://pcaobus.org/oversight/standards/auditing-standards/details/AS3101>

- Pozzoli, M., Pagani, A., & Paolone, F. (2022). The impact of audit committee characteristics on ESG performance in the European Union member states: Empirical evidence before and during the COVID-19 pandemic. *Journal of Cleaner Production*, 371. <https://doi.org/10.1016/j.jclepro.2022.133411>
- Rautiainen, A., Saastamoinen, J., & Pajunen, K. (2021). Do key audit matters (KAMs) matter? Auditors' perceptions of KAMs and audit quality in Finland. *Managerial Auditing Journal*, 36(3). <https://doi.org/10.1108/MAJ-11-2019-2462>
- Setiawan, A., Wibowo, R. E., & Nurcahyono. (2021). Pengaruh Tax Avoidance, Manajemen Laba, Komisaris Independen, dan Komite Audit. *Jurnal Ilmu Manajemen Retail (JIMAT)*, 2(1).
- 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). <https://doi.org/10.1016/j.bar.2019.02.004>
- Spence, M. (1973). Job market signaling. *Quarterly Journal of Economics*, 87(3). <https://doi.org/10.2307/1882010>