

DAFTAR PUSTAKA

- Achyani, M. N., & Kusumawati, E. (2023). Pengaruh Profitability, Leverage, Liquidity, Dan Good Corporate Governance Terhadap Financial Distress. *JURNAL MANEKSI*, 12(4), 2023.
- Adiputra, I. G., Ruslim, H., & Sumadinata, R. (2023). DETERMINE OF DEMOGRAPHIC FACTOR, FINANCIAL LITERACY, AND INTERNAL LOCUS OF CONTROL ON THE INVESTMENT DECISION OF INDIVIDUAL INVESTOR. *JAIM: Jurnal Akuntansi Manado*, 4(2).
- Aisyah, S., & Mulyani, S. D. (2024). PENGARUH PENGUNGKAPAN ESG DAN PROFITABILITAS TERHADAP FINANCIAL DISTRESS DENGAN FIRM LIFE CYCLE SEBAGAI VARIABEL MODERASI. *Jurnal Ekonomi Trisakti*, 4(1), 373–384. <https://doi.org/10.25105/jet.v4i1.19215>
- Altawalbeh, M. A. F., & Alhajaya, M. E. S. (2019). The Investors Reaction to the Disclosure of Key Audit Matters: Empirical Evidence from Jordan. *International Business Research*, 12(3). <https://doi.org/10.5539/ibr>
- Altman, E. I. (1968). Financial ratios, discriminant analysis and the prediction of corporate bankruptcy. *The Journal of Finance*, 23(4), 589–609.
- Amir E., & Levi, S. (2014). The effect of disclosure and information asymmetry on the precision of information in daily stock prices.
- Andreas, H. H. (2012). *Spesialisasi Industri Auditor Sebagai Prediktor Earnings Response Coefficient Perusahaan Publik yang Terdaftar di Bursa Efek Indonesia*.
- Bepari, M. K., Nahar, S., Mollik, A. T., & Azim, M. I. (2024). Content characteristics of key audit matters reported by auditors in Bangladesh and their implications for audit quality. *Journal of Accounting in Emerging Economies*, 14(4), 855–885. <https://doi.org/10.1108/JAEE-12-2022-0344>
- Bhuiyan, M. B. U., Man, Y., & Lont, D. H. (2024). Audit report lag and the cost of equity capital. *Journal of Capital Markets Studies*. <https://doi.org/10.1108/JCMS-02-2024-0008>
- Bukhori, I., Kusumawati, R., & Meilani, M. (2022). Prediction of Financial Distress in Manufacturing Companies: Evidence from Indonesia. *Journal of Accounting and Investment*, 23(3), 588–605. <https://doi.org/10.18196/jai.v23i3.15217>
- 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>
- Carolina, V. (2017). *Analisis Rasio Keuangan untuk Memprediksi Kondisi Financial Distress (Studi Empiris pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Periode 2014-2015)*. 9(2), 137–145.
- Chiang, S., Kleinman, G., & Lee, P. (2023). The effect of key audit matters on the association of credit risk and earnings quality. *Managerial Auditing Journal*, 38(7), 997–1023. <https://doi.org/10.1108/MAJ-02-2022-3465>

- Eisenhardt, K. M. (1989). Building theories from case study research. *Academy of Management Review*, 14, 532-550.
- Farooq, M., & Noor, A. (2021). The impact of corporate social responsibility on financial distress: evidence from developing economy. *Pacific Accounting Review*, 33(3), 376–396. <https://doi.org/10.1108/PAR-10-2020-0196>
- Ferreira, C., & Morais, A. I. (2020). Analysis of the relationship between company characteristics and key audit matters disclosed. *Revista Contabilidade e Finanças*, 31(83), 262–274. <https://doi.org/10.1590/1808-057x201909040>
- Ghozali, Imam. (2018). Aplikasi Analisis Multivariate Dengan Program IBM SPSS 25. Semarang: Badan Penerbit Universitas Diponegoro.
- Ghozali, Imam. (2020) 25 Grand Theory, Teori Besar Ilmu Manajemen, Akuntansi dan Bisnis untuk Landasan Teori Skripsi, Tesis dan Disertasi. Semarang: Yoga Pratama.
- Gold, A., Heilmann, M., Pott, C., & Rematzki, J. (2020). Do key audit matters impact financial reporting behavior? *International Journal of Auditing*, 24(2), 232–244. <https://doi.org/10.1111/ijau.12190>
- Hlel, K., & Nafti, I. K. (2022). The Effect of Key Audit Matters on Financial Information Quality: The Case of Tunisia Article in International Journal of Accounting Finance and Risk Management. *International Journal of Accounting, Finance and Risk Management*, 7(4), 150–156. <https://doi.org/10.11648/j.ijafrm.20220704.12>
- Hosseiniakani, M., Overland, C., & Samani, N. (2024). Do key audit matters matter? Correspondence between auditor and management disclosures and the role of audit committees. *Journal of International Accounting, Auditing and Taxation*, 55. <https://doi.org/10.1016/j.intacaudtax.2024.100617>
- Hu, G., Landsman, W. R., Zehong Xiao, J., Zhao, J., thank Xu Jiang, W., Lennox, C., Wong, T.-J., Wu, J., Wu, X., Gao, P., Mao, Y., Zeng, C., & Zhao, Y. (2023). *The Effect of the Disclosure of Key Audit Matters on Audited Financial Statement Quality and Audit Effort: Evidence from China*.
- Hutauruk, M. R., Mansyur, M., Rinaldi, M., & Situru, Y. R. (2021). Financial Distress Pada Perusahaan Yang Terdaftar Di Bursa Efek Indonesia. *JPS (Jurnal Perbankan Syariah)*, 2(2), 237–246. <https://doi.org/10.46367/jps.v2i2.381>
- Juniarti, J., Chandra, F., & Tandyono, O. S. (2021). *Investor Response to Financial Performance and Business Prospect Evidence from Consumer Goods Sector*.
- Kanoujiya, J., Abraham, R., Rastogi, S., & Bhimavarapu, V. M. (2023). Transparency and Disclosure and Financial Distress of Non-Financial Firms in India under Competition: Investors' Perspective. *Journal of Risk and Financial Management*, 16(4). <https://doi.org/10.3390/jrfm16040217>
- 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), 1095–1119. <https://doi.org/10.1108/MAJ-09-2019-2410>
- Nasution, L. M. (2017). Statistik Deskriptif. *Jurnal Hikmah*, 14(1), 49–55. <https://doi.org/10.1021/ja01626a006>

- Putri, C. N. A., & Ayu Diantini, N. N. (2022). PENGARUH ASIMETRI INFORMASI, PERTUMBUHAN PERUSAHAAN DAN LEVERAGE TERHADAP NILAI PERUSAHAAN. *E-Jurnal Manajemen Universitas Udayana*, 11(11), 1937. <https://doi.org/10.24843/ejmunud.2022.v11.i11.p05>
- 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>
- Salim, A. F., & Yanti, Y. (2023). FACTORS AFFECTING FINANCIAL DISTRESS IN MANUFACTURING COMPANIES LISTED ON THE IDX. *International Journal of Application on Economics and Business (IJAEB)*, 1(2), 2987–1972. <https://doi.org/10.24912/ijaeb.v1.i2.814-827>
- Sari, A. P. (2024). Pengaruh Pengungkapan Informasi Keuangan terhadap Keputusan Investasi (Studi Empiris pada Perusahaan yang Terdaftar di Indeks Kompas Periode 2023). *Jurnal Ilmiah Universitas Batanghari Jambi*, 24(2), 1864. <https://doi.org/10.33087/jiubj.v24i2.5366>
- Segal, M. (2019). Key audit matters: insight from audit experts. *Meditari Accountancy Research*, 27(3), 472–494. <https://doi.org/10.1108/MEDAR-06-2018-0355>
- Sewpersad, N. S. (2020). K-score categorisation of JSE listed sectors under the financial distress continuum theory: A quantitative approach. *Cogent Economics and Finance*, 8(1). <https://doi.org/10.1080/23322039.2020.1748969>
- Supatmin. (2023). *OPTIMALISASI PENGGUNAKAN LAPORAN KEUANGAN UNTUK MENGELOLA KEUANGAN BAGI PEMILIK USAHA*.
- Suttipun, M. (2021). Impact of key audit matters (KAMs) reporting on audit quality: evidence from Thailand. *Journal of Applied Accounting Research*, 22(5), 869–882. <https://doi.org/10.1108/JAAR-10-2020-0210>
- Syahbana, J.S.A., Setyawati, Y., & Yasin, M. (2024). Menganalisis Dampak Krisis Ekonomi Terhadap Tingkat Ekonomi Makro. *JURNAL MANAJEMEN DAN BISNIS EKONOMI*, 2(3), 242–250. <https://doi.org/10.54066/jmbe-itb.v2i3.2001>
- Wang, Y. (2023). The Impact of Information Asymmetry on Investment Behavior in the Stock Market. In *Business, Economics and Management EMFT* (Vol. 19).
- Wassie, F. A., & Lakatos, L. P. (2023). Key audit matters disclosure: do they reveal construction firm's risk of financial distress? Evidence from Ethiopia. *International Journal of Construction Management*. <https://doi.org/10.1080/15623599.2023.2286882>
- Wee GOH, B., Bee Jimmy LEE, K., Wang, M., Wee, B., & Bee Jimmy, K. (2024). Informativeness of key audit matters: Evidence from China. In *Journal of Practice & Theory* (Vol. 43, Issue 3). https://ink.library.smu.edu.sg/soa_research/2028
- Wulandari, E. W., & Jaeni, J. (2021). Faktor-Faktor Yang Mempengaruhi Financial Distress. *Jurnal Ilmiah Universitas Batanghari Jambi*, 21(2), 734. <https://doi.org/10.33087/jiubj.v21i2.1495>

- Yang, H., & Garcia, F. R. (2021). *Master degree in Accounting and Taxation Title: The Impact of The Disclosure of Key Audit Matters on Market Reaction and Audit Quality, An Empirical Analysis from Spanish IBEX 35.*
- Yang, X. (2024). Financial Market Information Disclosure and Investor Decision-making from the Perspective of the Development of the Times. *Academic Journal of Business & Management*, 6(8). <https://doi.org/10.25236/ajbm.2024.060811>