

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>
- 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), 107. <https://doi.org/10.3390/ijfs10040107>
- Aryodamar. (2021, Desember 16). 3 Karyawan BUMN PT WIKA Diperiksa soal Dugaan Korupsi Jalan Bengkalis. *IDN Times*. <https://www.idntimes.com/news/indonesia/3-karyawan-bumn-pt-wika-diperiksa-soal-dugaan-korupsi-jalan-bengkalis-00-gg3v5-ry3jr4>
- Asbahr, K., & Ruhnke, K. (2019). Real effects of reporting key audit matters on auditors' judgment and choice of action. *International Journal of Auditing*, 23(2), 165–180. <https://doi.org/10.1111/ijau.12154>
- 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>
- Berle, A. A., & Means, G. C. (2017). *The Modern Corporation & Private Property* (3 ed.). Routledge.
- Burgstahler, D., & Dichev, I. (1997). Earnings management to avoid earnings decreases and losses. *Journal of Accounting and Economics*, 24(11), 99–126. [https://doi.org/10.1016/S0165-4101\(97\)00017-7](https://doi.org/10.1016/S0165-4101(97)00017-7)
- Carcello, J. V., Hermanson, D. R., Neal, T. L., & Riley, R. A. (2002). Board Characteristics and Audit Fees*. *Contemporary Accounting Research*, 19(3), 365–384. <https://doi.org/10.1506/CHWK-GMQ0-MLKE-K03V>

- Center for Finance Professions Supervisory, Yoga, B., Dinarjito, A., & Polytechnic of State Finance STAN. (2021). The Impact Of Key Audit Matters Disclosure On Communicative Value Of The Auditor's Report: A Systematic Literature Review. *Jurnal Akuntansi Dan Keuangan Indonesia*, 18(1), 15–32. <https://doi.org/10.21002/jaki.2021.02>
- 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)
- Durand, G. (2019). *The determinants of audit report lag: A meta-analysis*. 34(1).
- Eleyan, D., Othman, A., & Eleyan, A. (2020). Enhancing Software Comments Readability Using Flesch Reading Ease Score. *Information*, 11(9), 430. <https://doi.org/10.3390/info11090430>
- Erlingsson, C., & Brysiewicz, P. (2017). A hands-on guide to doing content analysis. *African Journal of Emergency Medicine*, 7(3), 93–99. <https://doi.org/10.1016/j.afjem.2017.08.001>
- Finger, M., Groenewegen, J., & Künneke, R. (2005). The Quest for Coherence between Institutions and Technologies in Infrastructures. *Competition and Regulation in Network Industries*, 6(4), 227–259. <https://doi.org/10.1177/178359170500600402>
- Francis, J., LaFond, R., Olsson, P. M., & Schipper, K. (2004). Costs of Equity and Earnings Attributes. *The Accounting Review*, 79(4), 967–1010. <https://doi.org/10.2308/accr.2004.79.4.967>
- Goicoechea, E., Gómez-Bezares, F., & Ugarte, J. V. (2021). Improving Audit Reports: A Consensus between Auditors and Users. *International Journal of Financial Studies*, 9(2), 25. <https://doi.org/10.3390/ijfs9020025>
- Gujarati, D. N., & Porter, D. C. (2010). *Econometric*. McGrawHill.
- Gul, F. A., Fung, S. Y. K., & Jaggi, B. (2009). Earnings quality: Some evidence on the role of auditor tenure and auditors' industry expertise. *Journal of Accounting and Economics*, 47(3), 265–287. <https://doi.org/10.1016/j.jacceco.2009.03.001>

- 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., Wu, J., Bhuiyan, Md. B. U., & Sun, X. (Sean). (2019). Determinants of auditor choice: Review of the empirical literature. *International Journal of Auditing*, 23(2), 308–335. <https://doi.org/10.1111/ijau.12163>
- Hamdani, T. (2023, April 29). *Dirut Jadi Tersangka, Waskita Karya Hormati Proses Hukum*. <https://www.idntimes.com/business/economy/dirut-jadi-tersangka-waskita-karya-hormati-proses-hukum-00-bvq5c-57tc0k>
- Indriantoro, N., & Supomo, B. (2013). *Metodologi Penelitian Bisnis*. BPEE.
- Institut Akuntan Publik Indonesia (IAPI). (2021). *Standar Audit (SA) 701: Pengomunikasian Hal Audit Utama dalam Laporan Auditor Independen*. IAPI.
- International Auditing and Assurance Standards Board (IAASB). (2015). *Auditor reporting— key audit matters*. IFAC. <http://www.ifac.org/sites/default/files/publications/files/Auditor-Reporting-ToolkitKAMOverview.pdf>
- Jensen, C., & Meckling, H. (1976). *Theory Of The Firm: Managerial Behavior, Agency Costs And Ownership Structure*. 3. [https://doi.org/10.1016/0304-405X\(76\)90026-X](https://doi.org/10.1016/0304-405X(76)90026-X)
- 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>
- Knechel, W. R., Krishnan, G. V., Pevzner, M., Shefchik, L. B., & Velury, U. K. (2013). Audit Quality: Insights from the Academic Literature. *AUDITING: A Journal of Practice & Theory*, 32(Supplement 1), 385–421. <https://doi.org/10.2308/ajpt-50350>

- Lauren, M., & Farah Mita, A. (2023). Implementasi Standar Audit (SA) 701: Pengomunikasian Hal Audit Utama di Tahun Pertama Penerapan. *Jurnal Akuntansi Manado (JAIM)*, 343–355. <https://doi.org/10.53682/jaim.vi.6820>
- Markard, J. (2011). Transformation of Infrastructures: Sector Characteristics and Implications for Fundamental Change. *Journal of Infrastructure Systems*, 17(3), 107–117. [https://doi.org/10.1061/\(ASCE\)IS.1943-555X.0000056](https://doi.org/10.1061/(ASCE)IS.1943-555X.0000056)
- Mbona, R. M., & Yusheng, K. (2019). Financial statement analysis: Principal component analysis (PCA) approach case study on China telecoms industry. *Asian Journal of Accounting Research*, 4(2), 233–245. <https://doi.org/10.1108/AJAR-05-2019-0037>
- McVay, S. E. (2006). Earnings Management Using Classification Shifting: An Examination of Core Earnings and Special Items. *The Accounting Review*, 81(3), 501–531. <https://doi.org/10.2308/accr.2006.81.3.501>
- 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>
- Nguyen, L. A., & Kend, M. (2021). The perceived impact of the KAM reforms on audit reports, audit quality and auditor work practices: Stakeholders' perspectives. *Managerial Auditing Journal*, 36(3), 437–462. <https://doi.org/10.1108/MAJ-10-2019-2445>
- Ong, S. Y., Moroney, R., & Xiao, X. (2022). How do key audit matter characteristics combine to impact financial statement understandability? *Accounting & Finance*, 62(1), 805–835. <https://doi.org/10.1111/acfi.12811>
- Pakpahan, R. T. (2021, Januari 23). Bakrie Telecom Kolaps, Utang Triliunan Menumpuk Tapi Kok Adem Ayem? *Law Justice*. <https://law-justice.co/artikel/101638/bakrie-telecom-kolaps-utang-triliunan-menumpuk-tapi-kok-adem-ayem/>
- PricewaterhouseCoopers (PwC). (2017, Mei). *Understanding a financial statement audit*. <https://www.pwc.com/im/en/services/Assurance/pwc-understanding-financial-statement-audit.pdf>

- Public Company Accounting Oversight Board (PCAOB). (2017). *The auditor's report on an audit of financial statements when the auditor expresses an unqualified opinion and related amendments to PCAOB Standards*. PCAOB. <https://pcaobus.org/Rulemaking/Docket034/2017-001-auditors-report-final-rule.pdf>.
- 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), 386–404. <https://doi.org/10.1108/MAJ-11-2019-2462>
- Sangchan, P., Habib, A., Jiang, H., & Bhuiyan, Md. B. U. (2020). Fair Value Exposure, Changes in Fair Value and Audit Fees: Evidence from the Australian Real Estate Industry. *Australian Accounting Review*, 30(2), 123–143. <https://doi.org/10.1111/auar.12299>
- Smith, K. W. (2023). Tell Me More: A content analysis of expanded auditor reporting in the United Kingdom. *Accounting, Organizations, and Society*, 108(2). <https://doi.org/10.1016/j.aos.2023.101456>
- Soroushyar, A. (2023). Auditor characteristics and the financial reporting quality: The moderating role of the client business strategy. *Asian Journal of Accounting Research*, 8(1), 27–40. <https://doi.org/10.1108/AJAR-01-2022-0020>
- Sugiyono. (2013). *Metode Penelitian Bisnis (Pendekatan Kualitatif, Kuantitatif, dan R&D)*. ALFABETA.
- 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>
- 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>

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>