UNIVERSITAS
GADJAH MADA
Pengungkapan Hal Audit Utama Dan Kualitas Laporan Keuangan: Peran Komite Audit
Widia Aryni, Zuni Barokah, S.E., M.Comm., Ph.D., CA.,
Universitas Gadjah Mada, 2026 | Diunduh dari http://etd.repository.ugm.ac.id/

DAFTAR PUSTAKA

Abdullatif, M., Alzebdieh, R., & Ballour, S. (2023). 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

Aboud, A., Elbardan, H., El-Helaly, M., & Kotb, A. (2024). Does The Audit Committee Member's Accounting Experience Associated with Key Audit Matter Types? *Review of Quantitative Finance and Accounting*, *63*, 753–780. https://doi.org/10.1007/s11156-024-01276-2

Abu, N. 'Asyiqin, & Jaffar, R. (2020). Audit Committee Effectiveness and Key Audit Matters. *Asian Journal of Accounting and Governance*, *14*, 67–78. https://doi.org/10.17576/ajag-2020-14-06

Association of Certified Fraud Examiners Indonesia. (2025). Key Findings: Survei Fraud Indonesia 2025. https://acfe-indonesia.or.id/. Diakses pada tanggal 9 September 2025.

Association of Certified Fraud Examiners Indonesia. (2019). Survei Fraud Indonesia 2019. https://acfe-indonesia.or.id/. Diakses pada tanggal 9 September 2025.

Adamu, A. I., & Orshi, T. S. (2024). The Nexus Between Audit Committee Attributes And Key Audit Matters: Evidence From Insurance Industry. *Kashere Journal of Management Sciences*, *7*(2). https://www.researchgate.net/publication/386603341

UNIVERSITAS
GADJAH MADA
Pengungkapan Hal Audit Utama Dan Kualitas Laporan Keuangan: Peran Komite Audit
Widia Aryni, Zuni Barokah, S.E., M.Comm., Ph.D., CA.,
Universitas Gadjah Mada, 2026 | Diunduh dari http://etd.repository.ugm.ac.id/

Al Aamri, A. Z., Al-musallami, F. H., Ahmed, E. R., & Mughisuddin, Q. (2021). Impact of Audit Committees on Quality of Financial Reporting: A Study in Oman. *International Journal of Business and Management Invention (IJBMI) ISSN*, 35–43. https://doi.org/10.35629/8028-1010013543

Algrady, S. M., Huang, R., & Al-Matari, E. M. (2025). How Do Audit Committee Characteristics Affect the Quality of Financial Information? Evidence From Saudi Arabia and United Arab Emirates Companies. *SAGE Open*, *15*(2). https://doi.org/10.1177/21582440251317803

Alharasis, E. E., Alkhwaldi, A. F., & Hussainey, K. (2024). Key Audit Matters and Auditing Quality in The Era of COVID-19 Pandemic: The Case of Jordan. *International Journal of Law and Management*, *66*(4), 417–446. https://doi.org/10.1108/IJLMA-11-2023-0248

Alhumoudi, H. (2024). The Impact Of Audit Committee Characteristics On Financial Reporting Quality: Evidence From Saudi Arabia. *International Journal of Professional Business Review*, *9*(5), e4644. https://doi.org/10.26668/businessreview/2024.v9i5.4644

Alzeban, A. (2020). The impact of audit committee, CEO, and external auditor quality on the quality of financial reporting. *Corporate Governance (Bingley)*, *20*(2), 263–279. https://doi.org/10.1108/CG-07-2019-0204

Anas, D. E. A. F., Sutrisno T, & Rahman, A. F. (2018). *Pengaruh rotasi audit dan leverage terhadap kualitas audit dengan ukuran perusahaan sebagai variabel moderasi*.

UNIVERSITAS
GADJAH MADA
Pengungkapan Hal Audit Utama Dan Kualitas Laporan Keuangan: Peran Komite Audit
Widia Aryni, Zuni Barokah, S.E., M.Comm., Ph.D., CA.,
Universitas Gadjah Mada, 2026 | Diunduh dari http://etd.repository.ugm.ac.id/

Ashraf, M., Choudhary, P., & Jaggi, J. (2024). Are Audit Committees Overloaded? Evidence From The Effect Of Financial Risk Management Oversight On Financial Reporting Quality. *Management Science*, *70*(12), 8414–8447.

Asyik, N. F., Agustia, D., & Muchlis, M. (2023). Valuation of financial reporting quality: is it an issue in the firm's valuation? *Asian Journal of Accounting Research*, *8*(4), 387–399. https://doi.org/10.1108/AJAR-08-2022-0251

Attia, E. F., Diab, A., Ezz Eldeen, H. H., & Abdou, H. A. (2025). Unravelling non-linear dynamics between audit committees and financial reporting quality in emerging markets. *Cogent Business and Management*, *12*(1). https://doi.org/10.1080/23311975.2025.2524045

Azizah, F. N., & Mayangsari, S. (2024). Analisis Hubungan Keahlian Audit dan Pengungkapan KAMs Terhadap Kualitas Audit. *Edunomika*, *01*.

Babalola, F. I., Kokogho, E., Odio, P. E., Adeyanju, M. O., & Nwokediegwu, Z. S.-. (2025). Audit Committees and Financial Reporting Quality: A Conceptual Analysis of Governance Structures and Their Impact on Transparency. *International Journal of Management and Organizational Research*, *4*(1), 89–100. https://doi.org/10.54660/ijmor.2025.4.1.89-100

Baltagi, Badi. H. (2005). Econometric Analysis of Panel Data. *John Wiley & Sons Ltd,.*

Basuki, S. (2015). *Metode Penelitian*. Wedatama Widya Sastra.

UNIVERSITAS
GADJAH MADA
Pengungkapan Hal Audit Utama Dan Kualitas Laporan Keuangan: Peran Komite Audit
Widia Aryni, Zuni Barokah, S.E., M.Comm., Ph.D., CA.,
Universitas Gadjah Mada, 2026 | Diunduh dari http://etd.repository.ugm.ac.id/

Beck, Nathaniel and Katz, Jonathan N. (1995). What to Do (and Not Do) with Time-Series Criss-Section. American Political Science Review, Vol. 89, No. 3. http://dx.doi.org/10.2139/ssrn.1658640

Bepari, M. K., Mollik, A. T., Nahar, S., & Islam, M. N. (2022). Determinants of Accounts Level and Entity Level Key Audit Matters: Further Evidence. *Accounting in Europe*, *19*(3), 397–422. https://doi.org/10.1080/17449480.2022.2060753

Bilal, Komal, B., Ezeani, E., Usman, M., Kwabi, F., & Ye, C. (2023). Do the educational profile, gender, and professional experience of audit committee financial experts improve financial reporting quality? *Journal of International Accounting, Auditing and Taxation*, *53*. https://doi.org/10.1016/j.intaccaudtax.2023.100580

Boonlert-U-Thai, K., & Suttipun, M. (2023). Influence of External and Internal Auditors on Key Audit Matters (KAMs) Reporting in Thailand. *Cogent Business and Management*, *10*(3). https://doi.org/10.1080/23311975.2023.2256084

Chronopoulos, D. K., Rempoutsika, L. M., & Wilson, J. O. S. (2024). Audit committee oversight and bank financial reporting quality. *Journal of Business Finance and Accounting*, *51*(1–2), 657–687. https://doi.org/10.1111/jbfa.12738

UNIVERSITAS
GADJAH MADA
Pengungkapan Hal Audit Utama Dan Kualitas Laporan Keuangan: Peran Komite Audit
Widia Aryni, Zuni Barokah, S.E., M.Comm., Ph.D., CA.,
Universitas Gadjah Mada, 2026 | Diunduh dari http://etd.repository.ugm.ac.id/

Dechow, P. M., Hutton, A. P., Kim, J. H., & Sloan, R. G. (2012). Detecting Earnings Management: A New Approach. *Journal of Accounting Research*, *50*(2). https://doi.org/10.1111/j.1475-679X.2012.00449.x

Dechow, P. M., Sloan, R. G., & Sweeney, A. P. (1995). Detecting Earnings Management Author(s): Detecting Earnings Management. *The Accounting Review*, *70*(2).

DeFond, M., & Zhang, J. (2014). A review of archival auditing research. *Journal of Accounting and Economics*, *58*(2–3), 275–326. https://doi.org/10.1016/j.jacceco.2014.09.002

DeZoort, T., & Salterio, S. (2001). The Effects of Corporate Governance Experience and Financial Reporting and Audit Knowledge on Audit Committee Members' Judgments. *Auditing: A Journal of Practice & Theory*, 20(2). https://doi.org/10.2308/aud.2001. 20.2.31

Espahbodi, R., Lin, J., Liu, N., Mock, T. J., & Song, M. (2023). The Effect of Reporting Key Audit Matters on Audit Fees and Financial Reporting Quality: Evidence from Hong Kong. *Journal of International Accounting Research*, *22*(2), 83–102. https://doi.org/10.2308/JIAR-2021-045

Fakhri, M., & Fitriany (2024). Audit Quality Management and Earning's After the Implementation of Key Audit Matters – Jakarta's Public Accountants Perspective. *JMKSP (Jurnal Manajemen, Kepemimpinan, dan Supervisi Pendidikan).* Vol. 9 No. 1. https://doi.org/10.31851/jmksp.v9 i1.14110

UNIVERSITAS
GADJAH MADA
Pengungkapan Hal Audit Utama Dan Kualitas Laporan Keuangan: Peran Komite Audit
Widia Aryni, Zuni Barokah, S.E., M.Comm., Ph.D., CA.,
Universitas Gadjah Mada, 2026 | Diunduh dari http://etd.repository.ugm.ac.id/

Fera, P., Pizzo, M., Vinciguerra, R., & Ricciardi, G. (2022). Sustainable corporate governance and new auditing issues: a preliminary empirical evidence on key audit matters. *Corporate Governance (Bingley)*, *22*(1), 194–211. https://doi.org/10.1108/CG-09-2020-0427

Gardi, B. Aga, M, & Abdullah, N. (2021). Corporate Governance and Financial Reporting Quality: The Mediation Role of IFRS. *Sustainability*, 15(13), 9869. https://doi.org/10.3390/su1513986 9

Gerayli, M. S., Pitenoei, Y. R., & Abdollahi, A. (2021). Do audit committee characteristics improve financial reporting quality in emerging markets? Evidence from Iran. *Asian Review of Accounting*, *29*(2), 251–267. https://doi.org/10.1108/ARA-10-2020-0155

Ghafran, C., & O'Sullivan, N. (2017). The impact of audit committee expertise on audit quality: Evidence from UK audit fees. *British Accounting Review*, *49*(6), 578–593. https://doi.org/10.1016/j.bar.2017.09.008

Ghozali, I. (2008). Aplikasi Analisis Multivariate dengan Program IBM SPSS. Yogyakarta. In *Universitas Diponegoro Yogyakarta* (Vol. 9).

Gold, A., & Heilmann, M. (2019). The consequences of disclosing key audit matters (KAMs): A review of the academic literature. *Maandblad Voor Accountancy En Bedrijfseconomie*, *93*(1/2), 5–14. https://doi.org/10.5117/mab.93.29496

UNIVERSITAS
GADJAH MADA
Pengungkapan Hal Audit Utama Dan Kualitas Laporan Keuangan: Peran Komite Audit
Widia Aryni, Zuni Barokah, S.E., M.Comm., Ph.D., CA.,
Universitas Gadjah Mada, 2026 | Diunduh dari http://etd.repository.ugm.ac.id/

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

Gray, R., Adams, C., & Owen, D. (1996). Accounting and Accountability: Changes and Challenges. *Corporate Social and Environmental Reporting*.

Harahap, T., & Ritonga, R. A. (2024). *Peran Good Corporate Governance dalam Meningkatkan Transparansi Laporan Keuangan*. *2*(2), 353–360. https://samudrapublisher.com/index.php/JISOSEPOL

Hasan, S., Kassim, A. A. M., & Hamid, M. A. A. (2020). THE IMPACT OF AUDIT QUALITY, AUDIT COMMITTEE AND FINANCIAL REPORTING QUALITY: EVIDENCE FROM MALAYSIA. *International Journal of Economics and Financial Issues*, *10*(5), 272–281. https://doi.org/10.32479/ijefi.10136

Hlel, K., & Nafti, I. K. (2022). To cite this article: Khawla Hlel, Ines Kahloul Nafti. The Effect of Key Audit Matters on Financial Information Quality: The Case of Tunisia. *International Journal of Accounting*, *7*(4), 150–156. https://doi.org/10.11648/j.ijafrm.20220704.12

Hosseinniakani, 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.intaccaudtax.2024.100617

UNIVERSITAS
GADJAH MADA
Pengungkapan Hal Audit Utama Dan Kualitas Laporan Keuangan: Peran Komite Audit
Widia Aryni, Zuni Barokah, S.E., M.Comm., Ph.D., CA.,
Universitas Gadjah Mada, 2026 | Diunduh dari http://etd.repository.ugm.ac.id/

Hu, G., Landsman, W. R., Zezhong 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*.

Ikatan Akuntansi Indonesia. (2016). Mengenal Struktur Perusahaan Di Indonesia: Manakah Yang Lebih Efektif Antara Model Two-Tier Dan One-Tier?. Diperoleh dari https://iaijawatimur.or.id/course/interest/detail/55. Diakses pada tanggal 3 Maret 2025.

Ikatan Akuntansi Indonesia. (2020). Bank Dunia Dorong Percepatan Legislasi Pelaporan Keuangan di Indonesia. Diperoleh dari https://web.iaiglobal.or.id/Berita-IAI/detail/bank-dunia-dorong-percepatan-legislasi-pelaporan-keuangan-di-indonesia?utm_source=chatgpt.com#gsc.tab=0. Diakses pada tanggal 3 Maret 2025.

Ikatan Akuntan Indonesia. (2022). Key Audit Matters Insights 2022

International Auditing and Assurance Standards Board. (2016). International Standard on Auditing 700 (Revised) Forming an Opinion and Reporting on Financial Statements.

Institut Akuntan Publik Indonesia. (2021). Standar Audit 200 (Revisi 2021) Tujuan Keseluruhan Auditor Independen dan Pelaksanaan Audit Berdasarkan Standar Audit.

UNIVERSITAS
GADJAH MADA
Pengungkapan Hal Audit Utama Dan Kualitas Laporan Keuangan: Peran Komite Audit
Widia Aryni, Zuni Barokah, S.E., M.Comm., Ph.D., CA.,
Universitas Gadjah Mada, 2026 | Diunduh dari http://etd.repository.ugm.ac.id/

Institut Akuntan Publik Indonesia. (2021). Standar Audit 315 (Revisi 2021) Pengidentifikasian dan Penilaian Risiko Kesalahan Penyajian Material.

Institut Akuntan Publik Indonesia. (2021). Standar Audit 700 (Revisi 2021) Perumusan Suatu Opini dan Pelaporan atas Laporan Keuangan.

Institut Akuntan Publik Indonesia. (2023). *Penerapan Tahun Pertama SA 701 Tentang Pengomunikasian Hal Audit Utama (HAU) di Indonesia*. www.iapi.or.id

Institut Akuntan Publik Indonesia. (2024). Direktori 2024 Kantor Akuntan Publik dan Akuntan Publik.

Japasindo, I., Gamayuni, R., & Sudrajat, S. (2024, December 31). *Disclosure of Key Audit Matters (KAM) on Audit Quality: A Literature Study*. https://doi.org/10.4108/eai.4-9-2024.2353766

Jones, J. J. (1991). Earnings Management During Import Relief Investigations. *Journal of Accounting Research*, *29*(2). https://doi.org/10.2307/2491047

Joudeh, N., & Aqel, S. (2024). Do Audit Firm and Audit Committee Characteristics Influence The Reporting of Key Audit Matters? Evidence from Palestine. *Cogent Business and Management*, *11*(1). https://doi.org/10.1080/23311975.2024.2396537

Kitiwong, W., & Sarapaivanich, N. (2020). Consequences of The Implementation of Expanded Audit Reports with Key Audit Matters (KAMs) on Audit Quality.

UNIVERSITAS
GADJAH MADA
Pengungkapan Hal Audit Utama Dan Kualitas Laporan Keuangan: Peran Komite Audit
Widia Aryni, Zuni Barokah, S.E., M.Comm., Ph.D., CA.,
Universitas Gadjah Mada, 2026 | Diunduh dari http://etd.repository.ugm.ac.id/

Managerial Auditing Journal, *35*(8), 1095–1119. https://doi.org/10.1108/MAJ-09-2019-2410

Klueber, J., Gold, A., & Pott, C. (2018). *Do Key Audit Matters Impact Financial Reporting Behavior?*

Kothari, S. P., Leone, A. J., & Wasley, C. E. (2005). Performance matched discretionary accrual measures. *Journal of Accounting and Economics*, *39*(1), 163–197. https://doi.org/10.1016/j.jacceco.2004.11.002

Kusnadi, Y., Sin Leong, K., Suwardy, T., & Wang, J. (2016). Audit Committees and Financial Reporting Quality in Singapore. In *Source: Journal of Business Ethics* (Vol. 139, Issue 1).

Kusumosari, L., & Rahardjo, S. N. (2023). Audit Committee Efectiveness As Fraud Prevention Mechanisms. In *Online) Jurnal Riset Akuntansi dan Bisnis Airlangga* (Vol. 8, Issue 2). https://e-journal.unair.ac.id/jraba

Leng, H. (2023). Frontiers in Business, Economics and Management The Effect of the Independence, Expertise and Activity of the Audit Committee On the Quality of the Financial Reporting Process. *Frontiers in Business, Economics and Management*, *7*(1).

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

UNIVERSITAS
GADJAH MADA
Pengungkapan Hal Audit Utama Dan Kualitas Laporan Keuangan: Peran Komite Audit
Widia Aryni, Zuni Barokah, S.E., M.Comm., Ph.D., CA.,
Universitas Gadjah Mada, 2026 | Diunduh dari http://etd.repository.ugm.ac.id/

Love, Vincent J., & Manisero, Thomas R. (2021). A Corporate Governance Anomaly: Requiring Outside Auditors to Disclose CAMs May Have Unintended Consequences. *The CPA Journal: The Voice of the Profession*. https://www.cpajournal.com/2021/04/09/a-corporate-governance-anomaly/ Diakses pada tanggal 3 Maret 2025.

Lu, X., Wu, Z., Yu, L. F., & Shi, Y. (2024). Audit Committee-Auditor Interlocking and Disclosure of Key Audit Matters. *Applied Economics Letters*. https://doi.org/10.1080/13504851.2024.2308575

Lutfi, A., Alkilani, S. Z., Saad, M., Alshirah, M. H., Alshirah, A. F., Alrawad, M., Al-Khasawneh, M. A., Ibrahim, N., Abdelhalim, A., & Ramadan, M. H. (2022). The Influence of Audit Committee Chair Characteristics on Financial Reporting Quality. *Journal of Risk and Financial Management*, *15*(12). https://doi.org/10.3390/jrfm15120563

Madhurangi, I., & Abeygunasekera, A. (2021). The Impact of Audit Committee Effectiveness and Audit Quality on Financial Reporting Quality: The Case of Sri Lankan Banking Sector Ahangama Abeygunasekera The Impact of Audit Committee Effectiveness and Audit Quality on Financial Reporting Quality: The Case of Sri Lankan Banking Sector. In *Global Review of Accounting and Finance* (Vol. 12, Issue 1). https://www.researchgate.net/publication/353660337

UNIVERSITAS
GADJAH MADA
Pengungkapan Hal Audit Utama Dan Kualitas Laporan Keuangan: Peran Komite Audit
Widia Aryni, Zuni Barokah, S.E., M.Comm., Ph.D., CA.,
Universitas Gadjah Mada, 2026 | Diunduh dari http://etd.repository.ugm.ac.id/

Mah'd, O. A., & Mardini, G. H. (2022). Matters May Matter: The Disclosure of Key Audit Matters in The Middle East. *Cogent Economics and Finance*, *10*(1). https://doi.org/10.1080/23322039.2022.2111787

Mardessi, S. (2022). Audit committee and financial reporting quality: the moderating effect of audit quality. *Journal of Financial Crime*, *29*(1), 368–388. https://doi.org/10.1108/JFC-01-2021-0010

Matta, J., & Feghali, K. (2021). The impact of Key Audit Matters (KAMs) on financial information quality: Evidence from Lebanon. *Indonesian Management and Accounting Research*, *19*(2), 135–162. https://doi.org/10.25105/imar.v19i2.7328

Moroney, R., Phang, S. Y., & Xiao, X. (2021). When Do Investors Value Key Audit Matters? *European Accounting Review*, *30*(1), 63–82. https://doi.org/10.1080/09638180.2020.1733040

Önce, S., & Çavuş, G. (2019). Evaluation of the Effects of Corporate Governance on Financial Reporting Quality. *Journal of Modern Accounting and Auditing*, *15*(8). https://doi.org/10.17265/1548-6583/2019.08.001

Ong, S. Y., Moroney, R., & Xiao, X. (2022). How do key audit matter characteristics combine to impact financial statement understandability? *Accounting and Finance*, *62*(1), 805–835. https://doi.org/10.1111/acfi.12811

Otoritas Jasa Keuangan. (2015). Peraturan Otoritas Jasa Keuangan (POJK) Nomor 55/POJK.04/2015. Pembentukan dan Pedoman Pelaksanaan Kerja Komite Audit.

UNIVERSITAS
GADJAH MADA
Pengungkapan Hal Audit Utama Dan Kualitas Laporan Keuangan: Peran Komite Audit
Widia Aryni, Zuni Barokah, S.E., M.Comm., Ph.D., CA.,
Universitas Gadjah Mada, 2026 | Diunduh dari http://etd.repository.ugm.ac.id/

Otoritas Jasa Keuangan. (2020). Siaran Pers (SP) Nomor 06/DHMS/OJK/I/2020. Bank Dunia Apresiasi Perkembangan Standar Akuntansi Dan Audit Indonesia.

Otoritas Jasa Keuangan. (2023). Peraturan Otoritas Jasa Keuangan (POJK) Nomor 30. Pengomunikasian Hal Audit Utama Dalam Laporan Akuntan Publik Atas Laporan Keuangan Yang Diaudit Di Pasar Modal.

Permatalia, R., & Haryono, S. (2021). Pengaruh Kualitas Komite Audit dan Kualitas Audit Terhadap Kualitas Pelaporan Keuangan Perusahaan. *Al-Intaj : Jurnal Ekonomi Dan Perbankan Syariah*, *7*(2). https://doi.org/10.29300/aij.v7i2.3992

Pinto, I., Morais, A. I., & Quick, R. (2020). The impact of the precision of accounting standards on the expanded auditor's report in the European Union. *Journal of International Accounting, Auditing and Taxation*, *40*. https://doi.org/10.1016/j.intaccaudtax.2020.100333

Pratiwi, T. S. (2023). Pentingnya Komite Audit Untuk Kualitas Pelaporan Keuangan Informasi Artikel. In *Jurnal Riset Akuntansi Tridinanti* (Vol. 5, Issue 1). https://ejournal.univ-tridinanti.ac.id/index.php/ratri/index

Putrawan, I. M. (2019). *Pengujian Hipotesis Dalam Penelitian-Penelitian*. Alfabeta.

Qadrina, M. F., & Raharja, S. (2024). Analisis Faktor-Faktor yang Memengaruhi Pengungkapan Key Audit Matters di Indonesia. *Jurnal Ilmiah Wahana Akuntansi*, *19*(1), 67–83. https://doi.org/10.21009/wahana.19.015

UNIVERSITAS
GADJAH MADA
Pengungkapan Hal Audit Utama Dan Kualitas Laporan Keuangan: Peran Komite Audit
Widia Aryni, Zuni Barokah, S.E., M.Comm., Ph.D., CA.,
Universitas Gadjah Mada, 2026 | Diunduh dari http://etd.repository.ugm.ac.id/

Rahaman, M. M., & Karim, M. R. (2023). How do board features and auditor characteristics shape key audit matters disclosures? Evidence from emerging economies. *China Journal of Accounting Research*, *16*(4). https://doi.org/10.1016/j.cjar.2023.100331

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

Reid, L. C., Carcello, J. V., Li, C., & Neal, T. L. (2019). Impact of Auditor Report Changes on Financial Reporting Quality and Audit Costs: Evidence from the United Kingdom. *Contemporary Accounting Research*, *36*(3), 1501–1539. https://doi.org/10.1111/1911-3846.12486

Rifai, M., & Siregar, S. V. (2021). The effect of audit committee characteristics on forward-looking disclosure. *Journal of Financial Reporting and Accounting*, *19*(5). https://doi.org/10.1108/JFRA-05-2019-0063

Salehi, M., Ammar Ajel, R., & Zimon, G. (2023). The relationship between corporate governance and financial reporting transparency. *Journal of Financial Reporting and Accounting*, *21*(5), 1049–1072. https://doi.org/10.1108/JFRA-04-2021-0102

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*

UNIVERSITAS
GADJAH MADA
Pengungkapan Hal Audit Utama Dan Kualitas Laporan Keuangan: Peran Komite Audit
Widia Aryni, Zuni Barokah, S.E., M.Comm., Ph.D., CA.,
Universitas Gadjah Mada, 2026 | Diunduh dari http://etd.repository.ugm.ac.id/

Accounting Review, *51*(3), 227–240. https://doi.org/10.1016/j.bar.2019.02.004

Silva, A., Jorge, S., Rodrigues, L. L., & Proença, C. (2025). The role of internal and external enforcers in enhancing financial reporting quality. *Journal of Accounting and Organizational Change*. https://doi.org/10.1108/JAOC-01-2024-0027

Santoso, Singgih. (2014). Statistik Nonparametrik: Konsep dan Aplikasi dengan SPSS. Elex Media Komputindo.

Sirois, L. P., Bédard, J., & Bera, P. (2018). The informational value of key audit matters in the auditor's report: Evidence from an eye-tracking study. *Accounting Horizons*, *32*(2). https://doi.org/10.2308/acch-52047

Sugiyono, D. (2020). Metode penelitian kuantitatif kualitatif dan R&D. In *Penerbit 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

Tetlock, P. E. (1983). Accountability and complexity of thought. *Journal of Personality and Social Psychology*, *45*(1). https://doi.org/10.1037/0022-3514.45.1.74

Tetlock, P. E., & Lerner, J. S. (1999). Accounting For The Effect of Accountability. *Psychological Bulletin*, *125*(2), 255–275.

UNIVERSITAS
GADJAH MADA
Pengungkapan Hal Audit Utama Dan Kualitas Laporan Keuangan: Peran Komite Audit
Widia Aryni, Zuni Barokah, S.E., M.Comm., Ph.D., CA.,
Universitas Gadjah Mada, 2026 | Diunduh dari http://etd.repository.ugm.ac.id/

Thi Lien, T., Chi, H., Thi Hien, H., & Pham Mai Trang, N. (2023). Audit Committee Effectiveness and Financial Reporting Quality in Vietnamese Stocks Exchange. *Advance Knowledge for Executives*, *2*(2), 21.

Ulinuha, N. I., & Putikadea, I. (2025). Pengaruh Karakteristik Komite Audit Dan Kualitas Auditor Eksternal Terhadap Kualitas Pelaporan Keuangan. *Jurnal Revenue Akuntansi*, *5*(2). https://doi.org/10.46306/rev.v5i2

Vance, A., Lowry, P. B., & Eggett, D. (2015). Increasing Accountability Through User-Interface Design Artifacts. *MIS Quarterly*, *39*(2).

Velte, P. (2020). Associations Between The Financial and Industry Expertise of Audit Committee Members and Key Audit Matters Within Related Audit Reports. *Journal of Applied Accounting Research*, *21*(1), 185–200. https://doi.org/10.1108/JAAR-10-2018-0163

Velte, P., & Issa, J. (2019). The impact of key audit matter (KAM) disclosure in audit reports on stakeholders' reactions: A literature review. *Problems and Perspectives in Management*, *17*(3), 323–341. https://doi.org/10.21511/ppm.17(3).2019.26

Wayan, N., Wedani, W., & Yasa, G. W. (2024). *Komite Audit, Kualitas Audit Dan Kualitas Laporan Keuangan*. *13*(3), 609–614. https://ojs.unud.ac.id/index.php/EEB/index

World Bank. (2018). *Report On The Observance Of Standards And Codes Accounting And Auditing*.

UNIVERSITAS
GADJAH MADA
Pengungkapan Hal Audit Utama Dan Kualitas Laporan Keuangan: Peran Komite Audit
Widia Aryni, Zuni Barokah, S.E., M.Comm., Ph.D., CA.,
Universitas Gadjah Mada, 2026 | Diunduh dari http://etd.repository.ugm.ac.id/

Wooldridge, J. M. (2015). Introductory Econometrics: A Modern Approach. Cengage Learning.

Wooldridge, J.M. (2001) Econometric Analysis of Cross Section and Panel Data. MIT Press, Cambridge, London.

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

Zhang, P. F., & Shailer, G. (2022). The impact of audit committee expertise on external auditors' disclosures of key audit matters. *International Journal of Auditing*, *26*(2). https://doi.org/10.1111/ijau.12256

Yusof, Mohd 'Atef Md. (2009). Does Audit Committee Constraint Discretionary Accruals MESDAQ Listed Companies?.