

DAFTAR PUSTAKA

- 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>
- Ardianingsih, A. (2018). *Audit Laporan Keuangan*. Jakarta: Bumi Aksara.
- Ardianingsih, A., Ilmiani, A., & Umam, K. (2020). The Analysis of The Effect of Independence, *Due Professional Care* and Auditor Ethics on The Quality of Audit Results. *Jurnal Akuntansi*, 4(2).
- Arens et al. (2014). *Auditing dan Jasa Assurance, Edisi Kelimabelas Jilid 1*, (Herman Wibowo dan Tim Perti, Penerjemah). Jakarta: Erlangga.
- Ayu Amalia, F., Sutrisno, S., & Baridwan, Z. (2019). Audit Quality: Does Time Pressure Influence Independence and Audit Procedure Compliance of Auditor? *Journal of Accounting and Investment*, 20(1). <https://doi.org/10.18196/jai.2001112>
- Bawono, I. R., & Singgih, E. M. (2010). *Faktor-Faktor Dalam Diri Auditor dan Kualitas Audit: Studi pada KAP 'Big Four' di Indonesia*.
- Bayu, Budiantoro, H., Lapae, K., & Supriyatin. (2023). The Effect of Independence, *Due Professional Care*, and Experience on Audit Quality. *Jurnal Akuntansi*, 7(1).
- CNN Indonesia. (2019). Kronologi Kisruh Laporan Keuangan Garuda Indonesia. Diakses 20 Agustus 2023, dari <https://www.cnnindonesia.com/ekonomi/20190430174733-92-390927/kronologi-kisruh-laporan-keuangan-garuda-indonesia>
- CNN Indonesia. (2019). Kemenkeu Beberkan Tiga Kelalaian Auditor Garuda Indonesia. Diakses 20 Agustus 2023, dari <https://www.cnnindonesia.com/ekonomi/20190628124946-92-407304/kemenkeu-beberkan-tiga-kelalaian-auditor-garuda-indonesia>
- Dwimilten, E., & Riduwan, A. (2015). *Faktor - Faktor yang Mempengaruhi Kualitas Audit*. 4(4).
- Erawan, & Sukartha. (2018). Pengaruh Kompetensi, Pengalaman Kerja, Gaya Kepemimpinan dan Lingkungan Kerja Pada Kualitas Audit. *E-Jurnal Akuntansi*, 2360. <https://doi.org/10.24843/EJA.2018.v24.i03.p27>
- Evia, Z., Santoso, R. E. Wi., & Nurcahyono, N. (2022). Pengalaman Kerja, Independensi, Integritas, Kompetensi dan Pengaruhnya terhadap Kualitas

- Audit. *Jurnal Akuntansi dan Governance*, 2(2), 141.
<https://doi.org/10.24853/jago.2.2.141-149>
- Hair, J. F., Hult, G. T., Ringle, C. M., & Sarstedt, M. (2017). *A Primer on Partial Least Squares Structural Equation Modeling (PLS-SEM)*. Los Angeles: Sage Publications.
- Hakim, A., & Esfandari, A. (2015). Pengaruh Kecerdasan Intelektual, Kecerdasan Emosional, Pengalaman Auditor, dan *Due Professional Care* Terhadap Kualitas Audit (Studi Empiris Pada Auditor Kantor Akuntan Publik di Wilayah Jakarta Barat dan Jakarta Selatan). *Jurnal Akuntansi dan Keuangan*, 4(1).
- Harahap, D., Suciati, N. H., Puspitasari, E., & Rachmianty, S. (2017). Pengaruh Pelaksanaan Standar Audit Berbasis Internasional Standards On Auditing (ISA) Terhadap Kualitas Audit. *Jurnal ASET (Akuntansi Riset)*, 9(1), 55.
<https://doi.org/10.17509/jaset.v9i1.5444>
- Hayes et al. (2005). *Principals of Auditing an Introduction to International Standards on Auditing*, Second Edition. Harlow: Pearson Education.
- Ikatan Akuntan Indonesia. (2021). *Standar Akuntansi Keuangan*. Jakarta: Salemba Empat.
- Institut Akuntan Publik Indonesia. (2021). *Standar Audit 200*. Jakarta: IAPI.
- Institut Akuntan Publik Indonesia. (2021). *Standar Audit 210*. Jakarta: IAPI.
- Institut Akuntan Publik Indonesia. (2021). *Standar Audit 300*. Jakarta: IAPI.
- Institut Akuntan Publik Indonesia. (2021). *Standar Audit 315*. Jakarta: IAPI.
- Institut Akuntan Publik Indonesia. (2021). *Standar Audit 330*. Jakarta: IAPI.
- Institut Akuntan Publik Indonesia. (2021). *Standar Audit 500*. Jakarta: IAPI.
- Institut Akuntan Publik Indonesia. (2021). *Standar Audit 700*. Jakarta: IAPI.
- Institut Akuntan Publik Indonesia. (2021). *Standar Audit 701*. Jakarta: IAPI.
- Institut Akuntan Publik Indonesia. (2021). *Kode Etik Profesi Akuntan Publik 2021*. Jakarta: IAPI.
- Jensen, C., & Meckling, H. (1976). *Theory of The Firm: Managerial Behavior, Agency Costs and Ownership Structure*.
- Kertarajasa, A. Y., Marwa, T., & Wahyudi, T. (2019). The Effect of Competence, The Effect of Competence, Experience, Independence, *Due Professional Care*, And Auditor Integrity On Audit Quality with Auditor Ethics as

- Moderating Variable. *Journal of Accounting Finance and Auditing Studies (JAFAS)*, 5(1), 80–99. <https://doi.org/10.32602/jafas.2019.4>
- 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>
- Kristianto, E. J., & Pangaribuan, H. (2022). Pengaruh Pengalaman Kerja, Pendidikan dan Independensi Auditor Terhadap Kualitas Audit. *Balance: Jurnal Akuntansi dan Manajemen*, 1(2), 209–214. <https://doi.org/10.59086/jam.v1i2.102>
- Li, H., Hay, D., & Lau, D. (2019). Assessing the impact of the new auditor's report. *Pacific Accounting Review*, 31(1), 110–132. <https://doi.org/10.1108/PAR-02-2018-0011>
- Muslim, M., Nurwanah, A., Sari, R., & Arsyad, M. (2020). Pengaruh Pengalaman Kerja, Independensi, Integritas, Kompetensi Dan Etika Auditor Kualitas Audit. *Wacana Equilibrium (Jurnal Pemikiran Penelitian Ekonomi)*, 8(2), 100–112. <https://doi.org/10.31102/equilibrium.8.2.100-112>
- Oktaviyani, D., & Pangaribuan, L. (2021). Pengaruh Pengalaman Kerja, Akuntabilitas dan Besaran Fee Audit terhadap Kualitas Audit pada KAP di Indonesia Tahun 2021. *Jurnal Akuntansi*, 10(2), 150–158. <https://doi.org/10.46806/ja.v10i2.827>
- Prabowo, D. D. B., & Suhartini, D. (2021). The Effect of Independence and Integrity on Audit Quality: Is There a Moderating Role for E-Audit? *Journal of Economics, Business, & Accountancy Ventura*, 23(3). <https://doi.org/10.14414/jebav.v23i3.2348>
- Rahayu, P. F., & Armereo, C. (2019). Pengaruh Independensi, Akuntabilitas, Time pressure dan *Due Professional Care* Terhadap Kualitas Audit pada Inspektorat Musi Banyuasin Sekayu. *Akuntansi dan Manajemen*, 14(2), 65–79.
- Rahmawati, D., Leviany, T., & Suryo, M. (2022). Pengaruh *Due Professional Care* dan Integritas terhadap Kualitas Audit. *Jurnal SIKAP (Sistem Informasi, Keuangan, Auditing Dan Perpajakan)*, 7(1), 40. <https://doi.org/10.32897/jsikap.v7i1.2112>
- 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>
- Rosnidah, I. (2013). *Model Pengukuran Kualitas Audit Internal*.

- Sari, D. W., & Tiara, S. (2020). *Pengaruh Profesionalisme, Akuntabilitas, Kompetensi, Independensi Auditor, dan Due Professional Care Terhadap Kualitas Audit Pada Kantor Akuntan Publik di Medan*. 1(1).
- Shamsuddin, A., & Masdor, N. (2020). *Impact of Key Audit Matters (Kams) Disclosure On Audit Quality: Malaysian Perspective*. 67–72. <https://doi.org/10.15405/epsbs.2020.12.05.8>
- Sihombing, Y. A., & Triyanto, D. N. (2019). The Effect of Independence, Objectivity, Knowledge, Work Experience, Integrity on Audit Quality (Study On West Java Provincial Inspectorate In 2018). *Jurnal Akuntansi*, 9(2), 141–160. <https://doi.org/10.33369/j.akuntansi.9.2.141-160>
- Simorangkir, S. M., Bukit, J. D., & Hayati, K. (2020). The Influence of Accountability, Work Experience and Professionalism on The Quality of The Work of Auditors. *Jurnal Akuntansi*, 4(3).
- Sugiyono. (2013). *Metode Penelitian Kuantitatif Kualitatif dan R&D*. Bandung: Alfabeta
- Suryani, & Hendryadi (2015). *Metode Riset Kuantitatif: Teori dan Aplikasi pada Penelitian Bidang Manajemen dan Ekonomi Islam*. Jakarta: Prenadamedia
- Suyono, & Zulaihah. (2023). Pengaruh Moral Reasoning, Skeptisisme Professional, Akuntabilitas, Independensi Dan *Due Professional Care* Terhadap Kualitas Audit. *Jurnal Akuntansi*, 3.
- Tandiontong. (2022). *Kualitas Audit dan Pengukurannya*. Bandung: Alfabeta
- Wahyuni, N., Boku, Z., & Sumitro Badu, R. (2020). Pengaruh *Due Professional Care* Auditor dan Tekanan Anggaran Waktu Terhadap Kualitas Audit. *Jambura Accounting Review*, 1(2), 84–96. <https://doi.org/10.37905/jar.v1i2.13>
- Widiastuty, E., & Febrianto, R. (2010). *Pengukuran Kualitas Audit: Sebuah Esai*.
- Yoga, B., & Dinarjito, A. (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>
- Zahmatkesh, S., & Rezazadeh, J. (2017). The effect of auditor features on audit quality. *Tekhne*, 15(2), 79–87. <https://doi.org/10.1016/j.tekhne.2017.09.003>