



Key Audit Matters in Independent Auditor's Reports: BIST 30 Application

Bağımsız Denetimde Kilit Denetim Konuları: BIST 30 Uygulaması

ABSTRACT

Independent audit reports fulfil an important role in meeting the information users' need for reliable, relevant and understandable information. The general purpose of audit reports is to express the auditor's opinion on the financial statements and to explain the reasons for the opinion. Audit reports, which have been functioning in a standardised manner until today, have brought about a change in terms of form and content on the grounds that the auditor's opinion does not provide sufficient transparency. According to the new auditing standard published by the International Auditing and Assurance Standards Board (IAASB) in 2017, it is mandatory to state key audit matters in the independent audit reports of listed companies. In this study, the independent audit reports of the companies traded in the Borsa İstanbul 30 index for 2023 were analysed and the key audit issues were reported in terms of content. Within the scope of the research, the content and sectoral distribution of key audit issues were determined. According to the results obtained, it was observed that a total of 74 key audit matters were disclosed in the 30 audit reports analysed. It was determined that the key audit matters disclosed differed according to the sectors.

Keywords: Independent Audit, Key Audit Matter, Auditor's Report

ÖZET

Bağımsız denetim raporları bilgi kullanıcılarının güvenilir, ihtiyaca uygun ve anlaşılabilir bilgiye ulaşma ihtiyacının karşılanmasında önemli bir görev üstlenmektedir. Denetim raporlarının genel amacı incelenen finansal tablolarla ilgili denetçi görüşünün açıkça belirtilmesi ve görüşün gerekçesinin açıklanmış olmasıdır. Bugüne kadar standart şekilde işleyen denetim raporları, denetçi görüşünün yeterli şeffaflığı sağlayamadığı gerekçesiyle şekil ve içerik yönünden değişimini gündeme getirmiştir. Uluslararası Denetim ve Güvence Standartları Kurulu (IAASB) tarafından 2017 yılında yayımlanan yeni denetim standardına göre borsada işlem gören işletmelerin bağımsız denetim raporlarında kilit denetim konularının belirtilmesini zorunlu kılmaktadır. Bu çalışmada Borsa İstanbul 30 endeksinde işlem gören firmaların 2023 yılı bağımsız denetim raporları incelenerek belirtilen kilit denetim konuları içerik açısından raporlanmıştır. Araştırma kapsamında kilit denetim konularının içerikleri ve sektörel dağılımları tespit edilmiştir. Elde edilen sonuçlara göre, incelenen 30 denetim raporunda toplam 74 adet kilit denetim konusunun açıklandığı görülmüştür. Açıklanan kilit denetim konularının ise sektörlere göre farklılık gösterdiği tespit edilmiştir.

Anahtar Kelimeler: Bağımsız Denetim, Kilit Denetim Konusu, Denetçi Raporu.

INTRODUCTION

Financial reports have a critical role for investors, business management and the public. The accuracy of the opinions of interested parties, business management and public authorities about the business depends on the quality of financial statements. The concept of social responsibility, which is one of the most fundamental concepts of accounting, refers to the observance of the interests of the whole society and therefore, impartial and honest behaviour in the production of information. It is the responsibility of the company management to ensure that the financial information presented through financial reports is truthful. The expectation of information users is to rely on the audit report prepared by independent auditors when forming an opinion on whether the financial reports, which are the basis of their decisions, present a true and fair view. Reliable information needed by users of financial information can only be provided through objective and impartial quality audits (Haftacı, 2014).

The auditor's opinion has always been recognised as important and valuable because it contains an independent assessment of the entity's financial statements. However, international scandals have damaged the trust in auditor's reports. For this reason, the information and reports contained in the auditor's report have started to be questioned. The International Auditing and Assurance Standards Board (IAASB) has initiated a regulation on audit reporting in order to eliminate the confusion on the subject. According to this regulation, ISA 701 titled "Disclosure of Key Audit Matters in the Auditor's Report" was published. ISA 701 has been mandatorily applied in the audit of financial statements of listed entities since 2017.

Key audit matters are those matters that, in the auditor's professional judgement, are selected from among the matters communicated to those charged with governance and are of most significance in the audit of the current period financial statements. Key audit matters are those items that, in the auditor's professional judgement, are most significant to the audit of the current period financial statements (Ciğer et al., 2019). The purpose of the mandatory

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disclosure of Key Audit Matters in the independent audit report is to strengthen the auditor's communication with management and other users of information, to increase the reliability of audit reports, to increase the value of the information presented by ensuring transparency, to enable auditors to focus more on professional scepticism and to enable them to handle the audit process more rigorously, and to protect the public interest by improving the quality of financial reports (IAASB, 2016).

In this study, after providing basic information about the key audit matters standard and reporting, national and international literature on the subject is mentioned. In the research part of the study, the key audit matters stated in the 2023 independent audit reports of the companies in the BIST 30 index are included. Key audit matters reported by sectors are indicated.

THEORETICAL FRAMEWORK: OVERVIEW OF ISA 701 AND BDS 701 STANDARD

The International Auditing and Assurance Standards Board (IAASB) issued the standard "Disclosure of Key Audit Matters in the Independent Auditor's Report" (ISA 701). In 2015, the IAASB issued "ISA 701 Disclosure of Key Audit Matters in the Independent Auditor's Report" and made arrangements for key audit matters. In Turkey, the Public Oversight Accounting and Auditing Standards Authority has issued the Independent Auditing Standard 701 (BDS 701) in the same direction.

According to the published standard on key audit matters, the purpose of reporting key audit matters is explained as including more information and transparency about the audit activity carried out. Thus, it is aimed to increase the communicative value of the auditor's report by reporting key audit matters. With the help of this reporting, it is tried to help the related parties, especially investors and managers, to understand the important management judgements in the financial statements (IAASB, 2016). ISA 701 is intended to provide guidance to the auditor on the form and content of key audit matters to be included in the auditor's report. When identifying key audit matters, the auditor is expected to pay attention to the effects of significant events and transactions on the audit process, the most difficult subjective and complex auditor judgements, and issues that make it difficult for the auditor to express an opinion. Key audit matters identified in this context should be specific to the entity. The list should not be too long and only as much as necessary should be included. Key audit matters should not replace the opinion expressed by the auditor. General and standardised statements should not be included. The key audit finding should not create the perception that the matter cannot be resolved and the auditor should not be perceived as giving a limited unqualified opinion (Teraman & Çelik, 2019).

ISA 701 applies to audits of the financial statements of publicly traded companies and other audits where the auditor decides to disclose key audit matters in the auditor's report. ISA 701 describes the key audit matters in four main groups. These are: Identifying key audit matters, communicating key audit matters, communicating with those charged with governance, and documentation.

ISA (BDS) 701 provides a framework for key audit matters to be easily understood by information users. In this context, key audit matters are required to be entity-specific, general and free from standardised expressions. The auditor is required to disclose each key audit matter in the auditor's report. However, there is no limitation on the explanations regarding each key audit matter, and the scope, content and detail of the explanations are left to the auditor's professional judgement since they will be specific to each entity.

Including key audit matters in the auditor's report provides more transparency in the audit process by providing more accurate and reliable information about the financial performance of the companies. Including the key audit matters identified by the auditor in the auditor's report may encourage users of the financial statements to focus more on these specific matters and provide them with more in-depth information on these matters. Since increasing professional scepticism requires more attention, the auditor can make a detailed examination by paying more attention to the auditor's report (Etçi & Esmeray, 2024).

LITERATURE REVIEW

Table 1 presents a summary of the literature on the subject. With the 2017 new auditing standards, it is seen that the issue has been accepted and researched by many researchers. The common view in the literature is that the most commonly reported key audit matter is revenue.

Table 1: Literature Review

Author	Year	Subject	Finding
Fatma Genç Nevrin Karaca	(2023)	They analysed the 2017-2021 independent audit reports of 24 enterprises in the food sector traded in BIST in terms of key audit matters.	In total, 244 key audit matters were identified. The most frequently reported key audit matter in the food sector was revenue recognition.

Bepari Khokan Nhar Shamsun vd.	(2023)	They evaluated the key audit issues for the years 2018-2021 in Bangladesh by content analysis and regression analysis.	It is concluded that the inclusion of key audit matters in audit reports increases audit quality and the number of key audit matters is related to audit quality.
Berna Tez Ümit Gücenme Gençoğlu	(2022)	They analyzed the key audit issues in the 2017-2019 audit reports of the companies traded in BIST by content analysis.	The most frequently reported issues across sectors were revaluation of property, plant and equipment, trade receivables and impairment
Kaan Ramazan Çakalı	(2021)	The independent audit reports of the companies in the BIST 100 index for 2020 were analysed in terms of key audit matters.	According to the findings of the study, it was observed that the most reported key audit matters were related to the companies in the electricity, gas and steam sector. The most frequently reported key audit matter was related to financial instruments and revenues.
Rafet Aktaş Merve Acar	(2020)	In their study, the key audit matters in the independent auditor's reports are evaluated on the basis of the BIST 100 index and from a materiality perspective.	As a result of the research, it was observed that there was an increase in the key audit matters reported in the areas such as provisions, financial instruments, deferred tax assets, etc. The authors stated that in terms of materiality, qualitative as well as quantitative characteristics should be taken into consideration.
Burak Arzova Şakir Şahin	(2020)	They analysed the key audit matters and audit elements of enterprises operating within the scope of financial services with regression analysis.	According to the results obtained, a significant relationship was found between the number of pages in the reports and key audit matters. There is no significant relationship between audit opinion and key audit matters.
Ömer Faruk Güleç	(2020)	The views and opinions of accounting professionals on key audit matters are included.	They concluded that the inclusion of key audit matters in audit reports will reduce information asymmetry and that the number of key audits is not an audit quality.
Nalan Akdoğan Samet Bülbül	(2019)	They analysed the 2017 independent audit reports of the firms in the BIST 100 index in terms of key audit matters.	It has been determined that there are differences in terms of sectors and companies in terms of key audit matters. It is observed that the most common key audit matter is goodwill.
Gülşün İşseveroğlu	(2019)	They analysed the key audit issues in the 2017-2018 audit reports of BIST Insurance companies.	It is stated that the key audit matters included in the companies' reports are appropriate and industry-specific in terms of ISA 701.
Milton Segal	(2019)	Conducted face-to-face interviews with 20 audit professionals in South Africa on key audit issues.	According to the results of the study, it is stated that auditors are of the opinion that key audit matters will bring additional costs and liabilities, and clients do not consider key audit matters.
Aziz Doğan	(2018)	Explained how key audit matters comply with ISA/BDS 701, the new auditing standard, and how they will be disclosed in the report.	He stated that the inclusion of key audit matters in audit reports will affect not only the auditors but also all persons and entities related to the financial reporting system.
Fatma Lerzan Kavut Nevzat Güngör	(2018)	They analysed the key audit issues in terms of 2017 independent auditor reports of BIST 100 companies.	It is observed that companies in the same sector concentrate on certain issues in terms of key audit matter.
Şaban Uzay Çağrı Köylü	(2018)	They examined the key audit issues within the scope of 2017 independent audit reports of Borsa Istanbul manufacturing sector firms.	As a result of the research, 354 key audit matters were identified for the 170 entities analysed. In the manufacturing sector, revenue, property, plant and equipment and inventories were the most frequently reported key audit matters.
Tusek Boris Ana Jezovita	(2018)	In 2016 and 2017, they evaluated the key audit matters in the audit reports of the entities operating in Croatia by content analysis.	According to the results obtained, revenue and impairment of assets are the key audit matters.
Pinto Ines Ana Isabel Morais	(2018)	They evaluated the key audit matters in the audit reports of firms in the UK, the Netherlands and France using regression analysis.	The study found that using accounting standards and operating in different sectors affect the number of key audit matters.

RESEARCH METHOD

Purpose and Importance of the Research

The purpose of this study is to analyse the independent audit reports of the companies in the BIST 30 index in terms of the key audit matters reported. The importance of the research is that, by analysing the key audit matters, which

will be included in the independent audit reports for the first time in Turkey as of 2017, in terms of 2023, it will provide the literature with the opportunity to create a database that can make comparisons in terms of past years and future years.

Scope and Method of the Study

The scope of the research consists of 30 companies from various sectors in the BIST 30 index. Content analysis method, one of the qualitative research techniques, was used as a method in the study. Data were collected by analysing the independent audit reports on the official websites of the companies. Content analysis is defined as a careful and detailed examination and interpretation of a specific material. This method, which is preferred in different fields for its use, is a coding and interpretation process (Kurtoğlu, 2016).

FINDINGS

This study, which includes the analysis of key audit matters in the audit reports of the companies in the BIST 30 index, also includes the sectoral distribution of BIST 30 companies, the distribution of audit firms, and the types of auditor opinions in the audit reports of 2023. These findings are presented in the tables below.

Table 2: Sectoral breakdown of BIST 30 index companies

Sectors	Number	Percentage
Financial Institutions / Banks	4	13,3
Financial Institutions/Holdings and Investment Companies	4	13,3
Financial Institutions / Real Estate Investment Trusts	1	3,3
Manufacturing / Metal Goods Machinery Electrical Equipment And Transport Equipment	3	10
Manufacturing / Basic Metal Industry	3	10
Manufacturing / Chemicals Pharmaceuticals Pharmaceuticals Petroleum Tyre And Plastic Products	5	17
Manufacturing / Stone and Soil Based	1	3,3
Construction and Public Works / Construction and Public Works	1	3,3
Professional, Scientific and Technical Activities / Architectural and Engineering Activities; Technical Inspection and Analysis	1	3,3
Mining and Quarrying / Metal Ore Mining	1	3,3
Transport And Warehousing / Transport And Warehousing	2	6,7
Information And Communication / Telecommunication	1	3,3
Technology/Defence	1	3,3
Wholesale and Retail Trade / Retail Trade	2	6,7
Total	30	% 100

Table 2 shows the sectoral distribution of the companies in the BIST 30 index. It is seen that 40.3% of the companies in the BIST 30 index are manufacturing and 29.9% are financial institutions. In the manufacturing sector, the largest sub-group is in the chemical, pharmaceutical, petroleum and rubber products sector with 14%.

Table 3: Audit firms of BIST 30 index companies

Audit Firm	Number of Companies Audited	Percentage
DRT Independent Audit and Independent Accountant Financial Consultancy (Deloitte)	5	17
BDO Denet Independent Audit and Consultancy	2	6,7
Yeditepe Independent Audit and Certified Public Accountancy	1	3,3
Eren Independent Audit	1	3,3
Güney Independent Auditing and Certified Public Accountants (E&Y)	13	42,8
PwC Independent Auditing and Certified Public Accountants	5	17
KPMG Independent Auditing and Certified Public Accountants	1	3,3
Gürel Certified Public Accountants and Independent Auditing Services	1	3,3
As Independent Auditing and Certified Public Accountants	1	3,3
Total	30	% 100

Table 3 shows the independent audit firms that audit the firms included in the BIST 30 index. It is seen that 76% of the firms that performed the most independent audits belong to the Big Four. Among these firms, E&Y audited 13 firms, PwC audited 5 firms and Deloitte audited 5 firms.

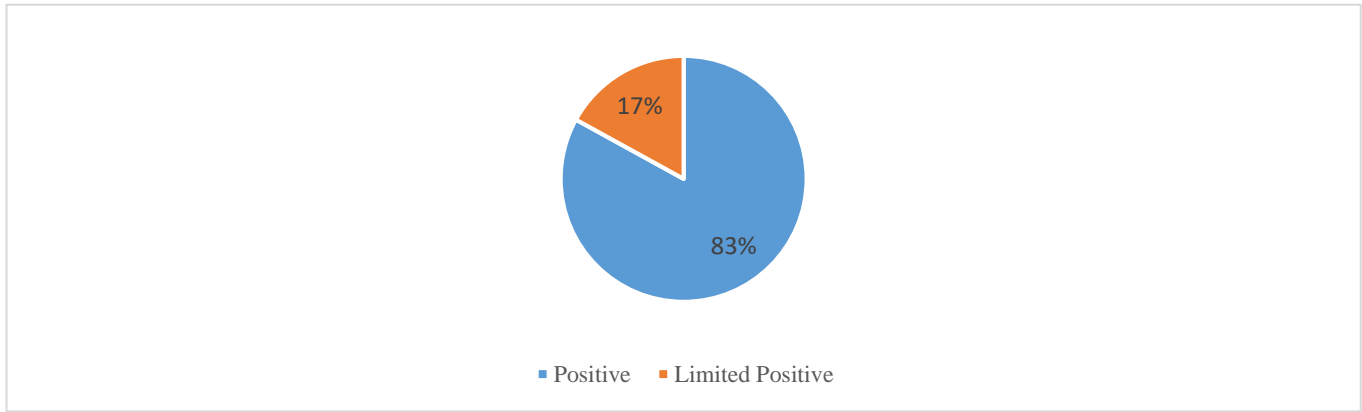
Figure 1. Auditor's Opinion


Figure 1 shows the opinions given by the audit firms auditing the companies in the BIST 30 index for the companies. Audit firms expressed favourable opinions for 83% of the companies they audited, while they expressed limited favourable opinions for 17% of the companies they audited.

Table 4: Key audit issues identified by sector

Key Audit Subject	Financial Institutions	Manufacturing	Construction	Professional, Scientific and Technical Activities	Mining and Quarrying	Transport and Storage	Information and Communication	Technology	Wholesale and Retail Trade
Impairment of loans determined in accordance with TFRS 9	5	1							
Valuation of Pension Fund Liabilities	6								
Derivative Financial Instruments	1								
Revenue Recognition	2	4	1	1		1		1	1
Valuation of Investment Properties		2	1						
Application of TAS 29 'Financial Reporting in Hyperinflationary Economies'	4	9		1	1				1
Capitalised Development Costs								1	
Impairment of Trade Receivables		1							
Transition to TFRS 16, Leases and Presentation of Right of Use Assets and Lease Liabilities in the Consolidated Financial Statements									1
Accounting for a Business Combination		2							
Community Audit		1							
Cash Flow Hedge Accounting		2							
Guarantee Expense Provision		2							
Stocks		1							
Recognition of Property, Plant and Equipment by Revaluation Method	1	1		1					
Recoverability of Trade Receivables		2							
Impairment Tests for Intangible Assets with Indefinite Life	1								

Delivery Maintenance Provisions		1
Rafineri Holding A.Ş Share Purchase	1	
Periodicity of Revenue	1	
Deferred Tax Assets Calculated from Investment Incentives	2	
Recoverability of Deferred Tax Assets		1
Recognition of Telecommunication Services Revenues		1
Fair value of land and land accounted for using the revaluation model	1	
Revenue, recognition of passenger flight obligations and frequent flyer programme obligations		1
Separation of aircraft into components and accounting		1
Measurement of Financial Instruments	1	
Provision for expected credit losses on loans and receivables	1	
Existence, collectability and valuation of trade receivables	1	
Capitalised mining assets		1

Table 4 shows the key audit matters mentioned by the companies in the BIST 30 index according to the sectors. It is seen that the most frequently mentioned key audit issues are TAS 29 ‘Financial Reporting in Hyperinflationary Economies’ Application, and Revenue Recognition. It is seen that financial institutions and companies in the manufacturing sector include these issues in their reports. ‘TAS 29 Financial Reporting in Hyperinflationary Economies’ is the key audit matter most frequently reported by auditors. The reason for this is that Turkey has entered a high inflationary period, especially in 2022-2023, and as a result of this, it is thought that the enterprises will be subject to inflation adjustment by the Ministry of Treasury and Finance, effective from the end of the accounting period in 2023. The reason why the revenue recognition issue is the most frequently mentioned key audit matter by the auditors in the manufacturing sector is considered to be important in terms of reflecting the revenue in the financial statements of the relevant period in order to reflect the actual situation of the entity.

Table 5. Sectors in which the enterprises operate and number of key audit matters

Sector	Number of Companies	Number of Key Audit Subjects	Key Audit Matter Average
Manufacturing	12	34	%46
Financial Institutions	9	22	%29
Construction	1	2	%3
Professional, Scientific and Technical Activities	1	3	%4
Mining and Quarrying	1	2	%3
Transport and Storage	2	4	%5
Information and Communication	1	2	%3
Technology	1	2	%3
Wholesale and Retail Trade	2	3	%4
Total	30	74	%100

Table 5 shows the sectors in which the enterprises operate and the key audit issues they specify. It is seen that the sector with the highest number of key audit issues is the manufacturing sector with 34 key audit issues, followed by financial institutions with 22 key audit issues. Considering that the majority of the companies in the BIST 30 index are in the manufacturing sector and financial institutions, this result is natural.

CONCLUSION

Independent audit reports guide the decision-making processes of the company's stakeholders. In this context, it is important that financial information is reliable, appropriate, understandable and comparable. The purpose of disclosing key audit matters in the auditor's report, which are defined as those matters that, in the auditor's professional judgement, are of most significance in the audit among those matters communicated to those charged with governance, is to enhance the communicative value of the auditor's report by providing greater transparency about the audit and the entity, thereby providing relevant and understandable information to the target users by reflecting the circumstances and conditions of the audit. Along with the key audit matters, entity-specific and most significant matters are included in the audit reports and how the relevant matters are assessed during the audit process are mentioned. Thus, audit reports become more entity-specific and have a high communication value.

The disclosure of key audit matters in independent auditor's reports has become an increasingly important aspect of financial reporting. As highlighted in source, key audit matters provide investors with valuable insights into the most significant issues considered during the audit process. This paper examines the key audit matters disclosed by technology companies listed on the BIST 30 index. Within the scope of this study; in the analyses made within the scope of the disclosures included in the independent auditor's reports of BIST 30 companies in 2023, which are notified by the auditors to those responsible for senior management and which are the most important issues in the audit process, it has been observed that the practice makes comprehensive disclosures in accordance with the principles and theory of ISA 701 standard in the auditor's reports. The results of the research have shown that certain issues have gained weight in companies in the same sector, and this situation has also shown that auditors find similar issues important in sectoral areas. It was also observed that the economic environment of the country is also a determinant of the key audit matters. Revenue Recognition, which is one of the most reported key audit matters, is similar to the findings of Genç and Karaca (2023) and Etçi and Esmeray (2024). This study is important in terms of determining the status of key audit practice in the auditor's reports of BIST 30 companies and enabling the creation of a database and monitoring of sectoral key audit issues for changes and comparisons in the coming years. Undoubtedly, the continuation of studies within this scope and the monitoring of key audit issues over the years will significantly contribute to the sharing of knowledge and experience among independent auditors by revealing the critical, seriously risky and important accounting practices experienced on a sector basis and the ways followed in their audit. The expected benefit of communicating key audit matters will be achieved by writing key audit matters in a simple, clear and understandable language, avoiding unnecessary and lengthy narratives, and paying attention to associations with financial statement disclosures that clearly express the opinion on the matter. In future studies, examining comprehensive data in different sectors may provide the opportunity to make comparisons in terms of key audit matter disclosures across sectors. Thus, sectoral risk areas for financial information users can be identified.

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