## **DAFTAR PUSTAKA**

- Abdollahi, A., Rezaei Pitenoei, Y., & Safari Gerayli, M. (2020). Auditor's report, auditor's size and value relevance of accounting information. *Journal of Applied Accounting Research*, 21(4), 721–739. https://doi.org/10.1108/JAAR-11-2019-0153
- Al-Thuneibat, A.A., Khamees, B.A. and Al-Fayoumi, N.A. (2008), "The effect of qualified auditors'opinions on share prices: evidence from Jordan", *Managerial Auditing Journal*, Vol. 23 No. 1, pp. 84-101.
- Almutairi, A.R., Dunn, K.A. and Scants, T. (2009), "Auditor tenure, auditor specialization, and Information asymmetry", *Managerial Auditing Journal*, Vol. 24 No. 7, pp. 600-623.
- Ameen, E.C., Chan, K. and Guffey, D.M. (1994), "Information content of qualified audit opinions for over-the-counter firms", *Journal of Business Finance and Accounting*, Vol. 21 No. 7, pp. 997-1011.
- Arens, A.A., Elder, R.J. and Mark, B. (2012), *Auditing and Assurance Services: An Integrated Approach*, 11th ed., Prentice Hall, Boston, NJ.
- Azizkhani, M., Sami, H. and Amirkhani, K. (2017), "Competition effects on audit quality and pricing in a non-big 4 market", Working Paper, Ilam University.
- Bae, G.S., Choi, S.U., Dhaliwal, D.S. and Lamoreaux, P.T. (2017), "Auditors and client investment efficiency", *The Accounting Review*, Vol. 92 No. 2, pp. 19-40.
- Barth, M. E., Beaver, W. H., & Landsman, W. R. (2001). The relevance of the value relevance literature for financial accounting standard setting: Another view. *Journal of Accounting and Economics*, 31(1–3), 77–104. https://doi.org/10.1016/S0165-4101(01)00019-2
- Bauman, M. P. (1996). A review of fundamental analysis research in accounting. *Journal of Accounting Literature*, *15*, 1–33.
- Beaver, W.H. (1998), *Financial Reporting: An Accounting Revolution*, Vol. 1, Prentice Hall, Upper Saddle River, NJ.
- Bauwhede, H.V. and Willekens, M. (2004), "Evidence on (the lack of) audit-quality differentiation in the private client segment of the Belgian audit market", *European Accounting Review*, Vol. 13 No. 3, pp. 501-522.
- Beisland, L. A., Ekonomi, F., & Agder, U. (2009). *Tinjauan Literatur Relevansi* Nilai. 7–27.
- Boone, J. P., Khurana, I. K., & Raman, K. K. (2010). Do the Big 4 and the Second-

tier firms provide audits of similar quality? *Journal of Accounting and Public Policy*, 29(4), 330–352. https://doi.org/10.1016/j.jaccpubpol.2010.06.007

- Chen, Y.-S., Liu, Y.-P. and Chien, C.-Y. (2009), "The association between auditor quality and human capital", *Managerial Auditing Journal*, Vol. 24 No. 6, pp. 523-541.
- Connelly, B. L., Certo, S. T., Ireland, R. D., & Reutzel, C. R. (2011). Signaling theory: A review and assessment. *Journal of Management*, *37*(1), 39–67. https://doi.org/10.1177/0149206310388419
- Craswell, A., Stokes, D. J., & Laughton, J. (2002). Auditor independence and fee dependence. *Journal of Accounting and Economics*, *33*(2), 253–275. https://doi.org/10.1016/S0165-4101(02)00044-7
- Davidson, R.A. and Neu, D. (1993), "A note on the association between audit firm size and audit quality", *Contemporary Accounting Research*, Vol. 9 No. 2, pp. 479-488.
- DeAngelo, L.E. (1981), "Auditor size and audit quality", *Journal of Accounting* and Economics, Vol. 3 No. 3, pp. 183-199.
- Dhaliwal, D.S., Lamoreaux, P.T., Litov, L.P. and Neyland, J.B. (2016), "Shared auditors in mergers and acquisitions", *Journal of Accounting and Economics*, Vol. 61 No. 1, pp. 49-76.
- Dodd, P., Dopuch, N., Holthausen, R. and Leftwich, R. (1984), "Qualified audit opinions and stock prices", *Journal of Accounting and Economics*, Vol. 6 No. 1, pp. 3-38.
- Dopuch, N. and Simunic, D. (1982). "Competition in auditing: an assessment", in *Fourth Symposium on Auditing Research*, Vol. 401, Urbana, IL, University of Illinois, p. 405.
- Dopuch, N., Holthausen, R.W. and Leftwich, R.W. (1986), "Abnormal stock returns associated with media disclosures of 'subject to' qualified audit opinions", *Journal of Accounting and Economics*, Vol. 8 No. 2, pp. 93-117.
- Dumontier, P., & Raffournier, B. (2002). Accounting and capital markets: a survey of the European evidence. *European Accounting Review*, 11(1), 119–151. https://doi.org/10.1080/09638180220124761
- Easton, P.D. and Sommers, G.A. (2003), "Scale and the scale effect in market-based accounting research", *Journal of Business Finance and Accounting*, Vol. 30 Nos 1-2, pp. 25-56.
- El-Sayed Ebaid, I. (2012), "The value relevance of accounting-based performance measures in emerging economies. The case of Egypt", *Management Research Review*, Vol. 35 No. 1, pp. 69-88.

- Feltham, G.A. and Ohlson, J.A. (1995), "Valuation and clean surplus accounting for operating and financial activities", *Contemporary Accounting Research*, Vol. 11 No. 2, pp. 689-731.
- Fernando, G.D., Abdel-Meguid, A.M. and Elder, R.J. (2010), "Audit quality attributes, client size and cost of equity capital", *Review of Accounting and Finance*, Vol. 9 No. 4, pp. 363-381.
- Filip, A. and Raffournier, B. (2010), "The value relevance of earnings in a transition economy: the case of Romania", *The International Journal of Accounting*, Vol. 45 No. 1, pp. 77-103.
- Francis, J. and Schipper, K. (1999), "Have financial statements lost their relevance?", *Journal of Accounting Research*, Vol. 37 No. 2, pp. 319-352.
- Fuad Rahman, A., & Mohd-Saleh, N. (2008). The Effect of Free Cash Flow Agency Problem on the Value Relevance of Earnings and Book Value. *Journal of Financial Reporting and Accounting*, 6(1), 75–90. https://doi.org/10.1108/19852510880000636
- Ghozali, Imam. 2016. "Aplikasi Analisis Multivariete Dengan Program IBM SPSS 23 (VIII)." *Badan Penerbit Universitas Diponegoro*, 2016.
- Habib, A. (2004). Impact of earnings management on value-relevance of accounting information: Empirical evidence from Japan. *Managerial Finance*, 30(11), 1–15. <u>https://doi.org/10.1108/03074350410769344</u>
- Hakim, F., & Omri, M. A. (2010). Quality of the external auditor, information asymmetry, and bid-ask spread: Case of the listed Tunisian firms. In *International Journal of Accounting & Information Management* (Vol. 18, Issue 1, pp. 5–18). https://doi.org/10.1108/18347641011023243
- Hope, O.K., Langli, J.C. and Thomas, W.B. (2012), "Agency conflicts and auditing in private firms", *Accounting, Organizations and Society*, Vol. 37 No. 7, pp. 500-517.
- International Accounting Standards Board (2013), *International Financial Reporting Standards*, 6<sup>th</sup> ed., București, CECCAR, pp. A21-A29.
- Ireland, J.C. (2003), "An empirical investigation of determinants of audit reports in the UK", *Journal of Business Finance and Accounting*, Vol. 30 Nos 7-8, pp. 975-1016.
- Isaboke, C., & Chen, Y. (2019). IFRS adoption, value relevance and conditional conservatism: evidence from China. *International Journal of Accounting and Information Management*, 27(4), 529–546. https://doi.org/10.1108/IJAIM-09-2018-0101
- Ittonen, K. (2012). Market reactions to qualified audit reports: Research approaches. *Accounting Research Journal*, 25(1), 8–24. https://doi.org/10.1108/10309611211244483

- Jamaluddin, A., Mastuki, N., & Elmiza Ahmad, A. (2009). Corporate Governance Reform and the Value Relevance of Equity Book Value and Earnings in Malaysia. *Journal of Financial Reporting and Accounting*, 7(2), 41–59. https://doi.org/10.1108/19852510980000003
- Kargin, S. (2013). The Impact of IFRS on the Value Relevance of Accounting Information: Evidence from Turkish Firms. *International Journal of Economics and Finance*, 5(4), 71–80. https://doi.org/10.5539/ijef.v5n4p71
- Lai, S. M., & Liu, C. L. (2018). The effect of auditor characteristics on the value of diversification. Auditing, 37(1), 115–137. https://doi.org/10.2308/ajpt-51831
- Lambert, R., Leuz, C. and Verrecchia, R. (2007), "Accounting information, disclosure, and the cost of capital", *Journal of Accounting Research*, Vol. 31, pp. 385-420.
- Lee, H.L. and Lee, H. (2013), "The value relevance of summarized accounting information and audit quality", Working paper in Second International Conference of the Japanese Accounting Review Presented, doi: 10.1596/1813-9450-5732.
- Lev, B. (1989), "On The Usefulness Of Earnings And Earnings Research: Lessons and Directions From Two Decade Of Empirical Research", *Journal of Accounting Research*, Vol. 27 No. 3, pp. 153-192.
- Li, C., Song, F.M. and Wong, S.M. (2008), "A Continuous Relation Between Audit Firm Size and Audit Opinions: Evidence From China", *International Journal* of Auditing, Vol. 12 No. 2, pp. 111-127.
- Maigoshi, Z. S., Latif, R. A., & Kamardin, H. (2018). Change in value-relevance of disclosed RPT across accounting regimes: Evidence from Malaysia. *Research in International Business and Finance*, 44, 422–433. https://doi.org/10.1016/j.ribaf.2017.07.114
- Mansi, S.A., Maxwell, W.F. and Miller, D.P. (2004), "Does Auditor Quality and Tenure Matter to Investors? Evidence From The Bond Market", *Journal of Accounting Research*, Vol. 42 No. 4, pp. 755-793.
- Mark, A., Christopher, K.M. and Woon, K. (2009), "Auditor Quality And The Role Of Accounting Information In Explaining UK Stock Returns", Cardiff Economics Working Papers.
- Mashayekhi, B. and Mashayekh, S. (2008), "Development of accounting in Iran", *The International Journal of Accounting*, Vol. 43, pp. 66-86.
- Moradi, M., Salehi, M., Rigi, M. and Moeinizade, M. (2011), "The Effect of Qualified Audit Report on Share Prices Returns: Evidence Of Iran", *African Journal of Business Management*, Vol. 5 No. 8, pp. 3354-3360.

- Mutchler, J.F. (1985), "A Multivariate Analysis Of The Auditor's Going-Concern Opinion Decision", *Journal of Accounting Research*, Vol. 23 No. 2, pp. 668-682.
- Nkanbia-Davies, L.O., Gberegbe, F.B., Ofurum, C.O. and Egbe, S. (2016), "Corporate Governance And Earnings Quality Of Listed Banks In Rivers State", *International Journal of Business and Management Invention*, Vol. 5 No. 7, pp. 29-33.
- Nugrahani, S., & Ruhiyat, E. (2018). Pengaruh Opini Audit Terhadap Harga Saham Dengan Ukuran Kantor Akuntan Publik Sebagai Variabel Pemoderasi. *Jurnal Akuntansi : Kajian Ilmiah Akuntansi (JAK)*, 5(1), 74. https://doi.org/10.30656/jak.v5i1.505
- Oradi, J. and Izadi, J. (2019), "Audit Committee Gender Diversity And Financial Reporting: Evidence From Restatements", *Managerial Auditing Journal*, Vol. 35 No. 1, pp. 67-92.
- Oradi, J., Asiaei, K. and Rezaee, Z. (2019), "CEO Financial Background And Internal Control Weaknesses", *Corporate Governance: An International Review*, Vol. 28 No. 2, pp. 119-140.
- Philips, L. (1988), *The Economics of Imperfect Information*, Cambridge University Press, Cambridge, NY.
- Puspitaningtyas, Z. (2019). Empirical evidence of market reactions based on signaling theory in Indonesia Stock Exchange. Investment Management and Financial Innovations, 16(2), 66–77. https://doi.org/10.21511/imfi.16(2).2019.06
- Reynolds, J.K. and Francis, J.R. (2000), "Does Size Matter? The Influence Of Large Clients On Office-Level Auditor Reporting Decisions", *Journal of Accounting and Economics*, Vol. 30 No. 3, pp. 375-400.
- Robu, M. A., & Robu, I. B. (2015). The Influence of the Audit Report on the Relevance of Accounting Information Reported by Listed Romanian Companies. *Procedia Economics and Finance*, 20(15), 562–570. https://doi.org/10.1016/s2212-5671(15)00109-4
- Rusmin, R. (2010), "Auditor Quality And Earnings Management: Singaporean Evidence", *Managerial Auditing Journal*, Vol. 25 No. 7, pp. 618-38.
- Salehi, M., Fakhri Mahmoudi, M.R. and Daemi Gah, A. (2019), "A Meta-Analysis Approach For Determinants Of Effective Factors On Audit Quality: Evidence From Emerging Market", *Journal of Accounting in Emerging Economies*, Vol. 9 No. 2, pp. 287-312.
- Salehi, M. and Dehnavi, N. (2018), "Audit Report Forecast: An Application Of Nonlinear Grey Bernoulli Model", *Grey Systems: Theory and Application*, Vol. 8 No. 3, pp. 295-311.

- Shamki, D., & Rahman, A. A. (2013). Does financial disclosure influence the value relevance of accounting information? *Education, Business and Society: Contemporary Middle Eastern Issues*, 6(3), 216–232. https://doi.org/10.1108/EBS-05-2013-0014
- Skinner, D.J. and Srinivasan, S. (2012), "Audit Quality And Auditor Reputation: Evidence From Japan", *The Accounting Review*, Vol. 87 No. 5, pp. 1737-1765.
- Spence, M. (1973). Job Market Signaling Author (s): Michael Spence Published by: Oxford University Press Stable URL: https://www.jstor.org/stable/1882010. The Quarterly Journal of Economics, 87(3), 355–374.
- Tlili, M., Ben Othman, H., & Hussainey, K. (2019). Does integrated reporting enhance the value relevance of organizational capital? Evidence from the South African context. *Journal of Intellectual Capital*, 20(5), 642–661. https://doi.org/10.1108/JIC-02-2019-0034
- Tshipa, J., Brummer, L., Wolmarans, H. and Du Toit, E. (2018), "The Impact Of Flexible Corporate Governance Disclosures On Value Relevance. Empirical Evidence From South Africa", *Corporate Governance*, Vol. 18 No. 3, pp. 369-385.
- Watkins, A.L., Hillison, W. and Morecroft, S.E. (2004), "Audit Quality: A Synthesis Of Theory And Empirical Evidence", *Journal of Accounting Literature*, Vol. 23, pp. 153-193.