

TABLE OF CONTENTS

TITLE.....	i
THESIS APPROVAL.....	ii
CONFIRMATION OF PASSING EXAMINATION.....	iii
THESIS ORIGINALITY STATEMENT	iv
MOTTO AND DEDICATION	v
ABSTRACT.....	vi
ABSTRAK	vii
FOREWORD	viii
TABLE OF CONTENTS	x
LIST OF TABLES	xiv
LIST OF FIGURES	xv
APPENDIX.....	xvi
CHAPTER I INTRODUCTION.....	1
1.1 Research Background	1
1.2 Research Problem	5
1.3 Research Objective and Contribution	6
1.3.1 Research Objective.....	6
1.3.2 Research Contribution.....	6
1.4 Structure of Thesis	7
CHAPTER II LITERATURE REVIEW.....	9
2.1 Theoretical Background	9

2.1.1	Value Relevance of Accounting Information	9
2.1.2	Audit Quality.....	10
2.1.3	Agency Theory.....	12
2.1.4	Signaling Theory	13
2.2	Previous Studies	14
2.4	Hypothesis Development	24
2.4.1	Audit Firm Size and Value Relevance of Book Value per Share	24
2.4.2	Audit Firm Size and Value Relevance of Earnings per Share	26
	CHAPTER III RESEARCH METHODOLOGY	28
3.1	Operational Variable	28
3.1.1	Dependent Variable.....	28
3.1.2	Independent Variable	29
3.1.3	Control Variable.....	29
3.2	Population and Sample.....	30
3.2.1	Research Population.....	30
3.2.2	Research Sample	31
3.3	Types and Sources of Data.....	31
3.4	Data Collection Method	32
3.5	Data Analysis Method.....	32
3.5.1	Data Analysis Technique	32
3.5.1.1	Multiple Regression Analysis	32
3.5.1.2	The Coefficient of Determination Test (R2).....	34
3.5.1.3	F-Test	34

3.5.1.4	T-Test	35
3.5.2	Classic Assumption Test	35
3.5.2.1	Multicollinearity Test.....	35
3.5.2.2	Normality Test	35
	CHAPTER IV RESULTS AND DISCUSSION.....	37
4.1.	Sample Description	37
4.2.	Data Analysis	37
4.2.1.	Descriptive Statistics	37
4.2.2.	Classic Assumption Test	39
4.2.2.1.	Normality Test	39
4.2.2.2.	Multicollinearity Test.....	40
4.3.	Hypothesis Test.....	41
4.3.1.	Baseline Model	41
4.3.1.1.	Determination of Coefficient Test (R^2).....	41
4.3.1.2.	F Test.....	42
4.3.1.3.	T Test	42
4.3.2.	Hypothesis Test Model	43
4.3.2.1.	Determination Coefficient Test (R^2)	43
4.3.2.2.	F Test.....	44
4.3.2.3.	T Test	45
4.4.	Result Interpretation.....	46
4.4.1.	Hypothesis 1.....	47
4.4.2.	Hypothesis 2.....	49

CHAPTER V CONCLUSION.....	52
5.1. Conclusion	52
5.2. Limitations	53
5.3. Suggestions	53
REFERENCES.....	55
APPENDIX A	61
APPENDIX B	62
APPENDIX C	67