

TABLE OF CONTENTS

	Pages
TITLE PAGE.....	ii
THESIS APPROVAL.....	ii
VALIDATION OF GRADUATION.....	iii
STATEMENT OF ORIGINALITY.....	iv
ABSTRACT	v
ABSTRAK	vi
MOTTO AND TRIBUTE.....	vii
ACKNOWLEDGEMENT	viii
TABLE OF CONTENTS	x
LIST OF TABLES.....	xiiiiii
LIST OF FIGURES	xivv
APPENDIX LIST	xv
CHAPTER I: INTRODUCTION	1
1.1 Background	1
1.2 Problem Statement.....	8
1.3 Research Objectives.....	9
1.4 Research Contributions	9

1.5 Writing Structures.....	10
CHAPTER II: LITERATURE REVIEW.....	12
2.1 Theoretical Basis	12
2.1.1 Agency Theory.....	12
2.1.2 Signalling Theory in Auditing	15
2.2 Prior Research	18
2.3 Theoretical Framework.....	19
2.4 Hypotheses Development.....	20
2.4.1 Audit Quality's Effect on Firm Value	20
CHAPTER III: RESEARCH METHODOLOGY	23
3.1 Operational Definition and Measurement of Variables	23
3.1.1 Dependent Variable.....	23
3.1.2 Independent Variable	24
3.1.3 Control Variable.....	24
3.1.3.1. Leverage	25
3.1.3.2. Firm Size	25
3.1.3.3. Profitability.....	25
3.2 Population and Sample	25
3.3 Types and Sources of Data.....	26
3.4 Data Collection Methods	26
3.5 Analysis Methods	26
3.5.1 Descriptive Statistical Test	27
3.5.2 Classic Assumption Tests.....	28
3.5.2.1 Multicollinearity Test.....	28
3.5.2.2 Autocorrelation Test.....	28
3.5.2.3 Heteroscedasticity Test.....	29
3.5.2.4 Normality Test	30
3.5.3 Hypothesis Test.....	30

CHAPTER IV: RESULTS AND DISCUSSION	32
4.1 Description of the Research Object	32
4.2 Results	34
4.2.1 Descriptive Statistical Analysis	34
4.2.2 Classic Assumption Test Analysis	37
4.2.3 The Coefficient of Determination (R^2) Test Analysis	42
4.2.4 F-Statistical Test Analysis	42
4.2.5 T-Statistical Test Analysis	43
4.3 Discussion	46
4.3.1 The Effects of Audit Quality on the Firm Value of the Indonesian Financial Services Sector (FSS)	46
CHAPTER V : CONCLUSION	49
5.1 Conclusions	49
5.2 Limitations	50
5.3 Suggestions.....	50
BIBLIOGRAPHY.....	51
APPENDIX	57

LIST OF TABLES

	Pages
Table 4.1 Sampling Results.....	33
Table 4.2 Descriptive Statistic.....	35
Table 4.3 Descriptive Statistic for Dummy Variable	35
Table 4.4 Multicollienarity Test	37
Table 4.5 Autocorrelation Test.....	39
Table 4.6 The Coefficient of Determination (R^2) Test	42
Table 4.7 F-Statistical Test.....	43
Table 4.8 T-Statistical Test	44

LIST OF FIGURES

	Pages
Figure 2.1 Theoretical Framework	20
Figure 4.1 Heteroskedasticity Test	40
Figure 4.2 Normality Test	41

APPENDIX LIST

	Pages
Appendix A. Company Sample List	57
Appendix B. Tabulation	60
Appendix C. Outlier Companies List.....	722
Appendix D. SPSS Data Results	755
Appendix E. Regression Test Results	86