

BIBLIOGRAPHY

- Abad, D., Sánchez-Ballesta, J. P., & Yagüe, J. (2017). Audit opinions and information asymmetry in the stock market. *Accounting and Finance*, 57(2).
<https://doi.org/10.1111/acfi.12175>
- Abid, A., Shaique, M., & Anwar ul Haq, M. (2018). Do Big Four Auditors Always Provide Higher Audit Quality? Evidence from Pakistan. *International Journal of Financial Studies*, 6(2), 58. <https://doi.org/10.3390/ijfs6020058>
- Akther, T., & Xu, F. (2020). Existence of the audit expectation gap and its impact on stakeholders' confidence: The moderating role of the financial reporting council. *International Journal of Financial Studies*, 8(1).
<https://doi.org/10.3390/ijfs8010004>
- Aobdia, D., Lin, C. J., & Petacchi, R. (2015). Capital market consequences of audit partner quality. *Accounting Review*, 90(6), 2143–2176.
<https://doi.org/10.2308/accr-51054>
- Asante-Darko, D., Adu Bonsu, B., Famiyeh, S., Kwarteng, A., & Goka, Y. (2018). Governance structures, cash holdings and firm value on the Ghana Stock Exchange. *Corporate Governance (Bingley)*, 18(4), 671–685.
<https://doi.org/10.1108/CG-07-2017-0148>
- Bauwhede, H. Vander, & Willekens, M. (2004). Evidence on (the lack of) audit-quality differentiation in the private client segment of the belgian audit market. *European Accounting Review*, 13(3), 501–522.

<https://doi.org/10.1080/0963818042000237106>

Bird, R. B., & Smith, E. A. (2005). Signaling theory, strategic interaction, and symbolic capital. *Current Anthropology*, 46(2), 221–248.

<https://doi.org/10.1086/427115>

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>

DeAngelo, L. E. (1981). Auditor size and audit fees. *Journal of Accounting and Economics*, 3(3), 183–199.

Eka Handriani, E. H., & Robiyanto, R. (2018). Corporate Finance and Firm Value in The Indonesian Manufacturing Companies. *International Research Journal of Business Studies*, 11(2), 113–127. <https://doi.org/10.21632/irjbs.11.2.113-127>

Eshleman, J. D., & Guo, P. (2013). Online Early — Preprint of Accepted Manuscript Abnormal Audit Fees and Audit Quality : The Importance of Considering Managerial Incentives in Tests of Earnings Management accepted. *American Accounting Association*, 33(1), 1–38.

Fama, E. F., & French, K. R. (1992). The Cross-Section of Expected Stock Returns. *The Journal of Finance*, 47(2), 427–465. <https://doi.org/10.1111/j.1540-6261.1992.tb04398.x>

Frost, J. (2019). Regression Analysis: An Intuitive Guide for Using and Interpreting Linear Models. *The Lancet*, 358.

Furiady, O., & Kurnia, R. (2015). The Effect of Work Experiences, Competency,

Motivation, Accountability and Objectivity towards Audit Quality. *Procedia - Social and Behavioral Sciences*, 211, 328–335.

<https://doi.org/10.1016/j.sbspro.2015.11.042>

Gharaibeh, A. M. O., & Qader, A. A. A. A. (2017). Factors influencing firm value as measured by the Tobin's Q: Empirical evidence from the Saudi Stock Exchange (TADAWUL). *International Journal of Applied Business and Economic Research*, 15(6), 333–358.

Ghozali, I. (2018). Aplikasi Analisis Multivariate IBM SPSS. In *Semarang, Universitas Diponegoro*.

Hutabarat, F. M., & Senjaya, V. F. (2016). Tobin's Q analysis as an indicator used in measuring and analyzing banking industry of companies listed in Kompas100 period 2010-2014. *Prosiding Seminar Nasional INDOCOMPAC*, 465–469.

Jensen, M. C., & Meckling, W. H. (1976). Theory of the firm: Managerial behavior, agency costs and ownership structure. *Journal of Financial Economics*, 3(4), 305–360. [https://doi.org/10.1016/0304-405X\(76\)90026-X](https://doi.org/10.1016/0304-405X(76)90026-X)

Kesimli, I. (2019). *External Auditing and Quality*.

<http://link.springer.com/10.1007/978-981-13-0526-9>

Kirmani, A., & Rao, A. R. (2000). No pain, no gain: A critical review of the literature on signaling unobservable product quality. *Journal of Marketing*, 64(2), 66–79.

<https://doi.org/10.1509/jmkg.64.2.66.18000>

Lennox, C. S. (1999). Audit quality and auditor size: An evaluation of reputation and deep pockets hypotheses. *Journal of Business Finance and Accounting*, 26(7–8),

779–805. <https://doi.org/10.1111/1468-5957.00275>

Libby, T., & Thorne, L. (2007). The development of a measure of auditors' virtue.

Journal of Business Ethics, 71(1), 89–99. <https://doi.org/10.1007/s10551-006-9127-0>

Lindenberg, E. B., & Ross, S. A. (1981). Tobin's Q Ratio and Industrial

Organization. *The Journal of Business*, 54(1), 1. <https://doi.org/10.1086/296120>

Lonkani, R. (2018). Firm Value. In *Firm Value - Theory and Empirical Evidence*.

<https://doi.org/10.5772/intechopen.77342>

Louis, H., Robinson, D., & Sun, A. X. (2019). Perceived Audit Quality and Firm

Value: Evidence From Investors' Reaction to the Revelation of Limiting

Liability Agreements in Audit Engagement Letters. *SSRN Electronic Journal*.

<https://doi.org/10.2139/ssrn.3347397>

Nyoman, N., Putu, G. M., & Djazuli, A. (2014). Factors Affecting Firms Value of

Indonesia Public Manufacturing Firms. *International Journal of Business and Management Invention*, 3(2).

Olojede, P., Erin, O., Asiriwa, O., & Usman, M. (2020). Audit expectation gap: an empirical analysis. *Future Business Journal*, 6(1), 1–12.

<https://doi.org/10.1186/s43093-020-00016-x>

Pangestuti, D. C., & Tindangen, A. M. L. (2020). The Influence of Internal and

External Factors on Firm Value. *European Journal of Business and*

Management Research, 5(5), 1–6. <https://doi.org/10.24018/ejbmr.2020.5.5.492>

Park, S. (2017). Audit Quality And Accrual Quality: Do Big 4 Auditors Indeed

- Enhance. *The Journal of Applied Business Research*, 33(2), 343–350.
- Putu, N. N. G. M., Moeljadi, Djumahir, & Djazuli, A. (2014). Factors Affecting Firm Value: Theoretical Study on Public Manufacturing Firms in Indonesia. *International Journal of Business and Management Invention*, 3(2), 35–44.
- Ross, J. A. (1988). Controlling Variables: A Meta-Analysis of Training Studies. *Review of Educational Research*, 58(4).
<https://doi.org/10.3102/00346543058004405>
- Sabrin, Sarita, B., Syaifuddin, D. T., & Sujono. (2016). The Effect of Profitability on Firm Value in Manufacturing Company at Indonesia Stock Exchange. *The International Journal Of Engineering And Science*, 5(10), 81–89.
www.theijes.com
- Sekaran, U., & Roger, B. (2016). Research Methods for Business: A Skill Building Approach. In *Wiley PLUS Learning Space Card*.
- Sri, M., & Solimun, S. (2019). The relationship between audit quality and risk taking toward value creation in Indonesia. *Journal of Accounting in Emerging Economies*, 9(2), 251–267. <https://doi.org/10.1108/JAEE-11-2017-0110>
- Tobin, J., & Brainard, W. C. (1977). Asset Markets and the Cost of Capital. *Economic Progress Private Values and Public Policies: Essays in Honor of William Fellner*.
- Utama, C. A., Utama, S., & Amarullah, F. (2017). Corporate governance and ownership structure: Indonesia evidence. *Corporate Governance (Bingley)*, 17(2), 165–191. <https://doi.org/10.1108/CG-12-2015-0171>

- Wang, Y.-F., & Huang, Y.-T. (2014). How Do Auditors Increase Substantially Firm Value? *International Journal of Economics and Finance*, 6(10), 76–82.
<https://doi.org/10.5539/ijef.v6n10p76>
- Watts, R. L., & Zimmerman, J. L. (1983). Agency Problems, Auditing, and the Theory of the Firm: Some Evidence. *The Journal of Law and Economics*, 26(3), 613–633. <https://doi.org/10.1086/467051>
- Wijaya, A. L. (2020). The Effect of Audit Quality on Firm Value: A Case in Indonesian Manufacturing Firm. *Journal of Accounting Finance and Auditing Studies (JAFAS)*, 6(1), 1–15. <https://doi.org/10.32602/jafas.2020.001>
- Windsor, D. (2017). *Value Creation Theory: Literature Review and Theory Assessment*. 75–100. <https://doi.org/10.1108/s2514-175920170000004>
- Wu, W.-T. (Alexandra). (2013). The P/E Ratio And Profitability. *Journal of Business & Economics Research (JBER)*, 12(1), 67.
<https://doi.org/10.19030/jber.v12i1.8380>
- Yaşar, A. (2013). Big four auditors' audit quality and earnings management: Evidence from Turkish stock market. *International Journal of Business and Social Science*, 4(17), 154–163.
- Yaseen, Y., Alsmairat, Y., Yusoff, W. S., Fairuz, M., & Basnan, N. (2018). International Diversification , Audit Quality and Firm Value of Jordanian Public. *Academy of Accounting and Financial Studies Journal*, 22(April), 1–7.