

REFERENCES

- Ali A. Al-Thuneibat, B.A.-F. 2008. The Effect of Qualified Auditors Opinions on Share Prices: Evidence from Jordan. *Managerial Auditing Journal*, Vol. 23 Issue: 1, pp.84-101
- Arens, A. A., R. J. Elder, and M. S. Beasley. 2012. *Auditing and Assurance Service An Integrated Approach*, 14th Edition. England: Pearson Education Limited.
- Ang, Robert. 1997, *Buku Pintar Pasar Modal Indonesia*. Jakarta: Mediasoft Indonesia.
- Anoraga, Pandji, dan Pakarti Piji. 2001. Pengantar Pasar Modal. Edisi Revisi. PT Asdi Mahasatya. Jakarta.
- Audit quality 2005, Agency theory and the role of audit, *The Institute of Chartered Accountants in England and Wales (ICAEW)*, pp. 1-14
- Auditing Standard (SA) Section 110 about the responsibility and function of an independent auditor
- Auditing Standard (SA) Section 341 about consideration of an entity's ability to continue as going concern
- Brigham, E. 2013. *Essentials of Financial Management*, 3rd Edition. Singapore: Cengage Learning Asia Pte Ltd.
- Czernkowski, R. 2010. The Value of Audit Qualifications in China. *Managerial Auditing Journal*, Vol. 25 Issue: 5, pp.404-426
- Firth, M. 1978. Qualified Audit Reports: Their Impact on Investment Decisions. *The Accounting Review*, Vol.53 No.3, pp.642-650.
- Harris, M., & Raviv, A. 1978 Some results on incentive contracts with application to education and employment, health insurance, and law enforcement. *American Economic Review*, 68, 20-30.
- Ianniello. G, G, G. 2015. Stock Market Reaction to Auditor Opinions – Italian Evidence. *Managerial Auditing Journal*, Vol.30 Issue 6/7, pp.610-632
- International Standard on Auditing (ISA) No. 570 about going concern
- International Standard on Auditing (ISA) No. 700 about forming an opinion and reporting on financial statements
- International Standard on Auditing (ISA) No. 705 about modifications to the opinion in the independent auditor's report

International Standard on Auditing (ISA) No. 706 about emphasis of matter paragraphs and other matter paragraphs in the independent auditor's report

Ittonen, K. 2012. Market Reactions to Qualified Audit Reports: Research Approaches. *Emerald*, pp.1-30.

Jensen, M., & Meckling, W. 1976 Theory of the firm: Managerial behavior, agency costs, and ownership structure. *Journal of Financial Economics*, Vol. 3, pp.305-360.

Jogiyanto, Hartono. 2015. *Teori Portfolio dan Analisis Investasi*, 10th Edition. Yogyakarta: BPFE - Yogyakarta.

Jones, Charles P. 2012. *Investments Principles and Concepts*, 12th Edition. Singapore: John Wiley & Sons, Inc.

Loughran, M. 2010. *Auditing for Dummies*, Indianapolis: Wiley Publishing, Inc,

Miutchler, J. 1984, Auditor's perceptions of the going concern opinion decision, *Auditing: A Journal of Practice and Theory*, Vol 3. No.2, pp17-30.

Republic of Indonesia. 1995. Undang-Undang No.8 Year 1995 about the Capital Markets. The Ministry of State Secretariat. Jakarta.

Sekaran, Uma and Bougie, Roger. 2016. *Research Methods for Business*, 7th Edition. John Wiley & Sons.