

DAFTAR PUSTAKA

- Adriani, A., & Nurjihan, L. 2020. Earning Per Share, Sinyal Positif Bagi Investor Saham Syariah? Makalah disajikan dalam *Proceeding of National Conference on Accounting & Finance*, Fakultas Ekonomi Universitas Islam Indonesia, Yogyakarta, 19 Desember.
- Al-Attar, K. A. 2017. The Impact of Auditing on Stock Prices of Amman Stock Market's Listed Companies. *International Journal of Academic Research in Business and Social Sciences*, 7(6): 210–220.
- Al-Othman, L. N. 2019. The Reaction of the Financial Market on the Auditor Report: An Empirical Study on Service Companies Listed in Amman Stock Exchange (ASE). *Investment Management and Financial Innovations*, 16(1): 267–275.
- Almumani, M. A. 2014. Determinants of Equity Share Prices of the Listed Banks in Amman Stock Exchange: Quantitative Approach. *International Journal of Business and Social Science*, 5(1): 91–104.
- Anvarkhatibi, S., Safashur, M., & Mohammadi, J. 2012. The Effect of Auditors Opinions on Shares Prices and Returns in Tehran Stock Exchange. *Research Journal of Management Sciences*, 1(1): 23–27.
- Arianto, C. F., & Budiyanto. 2019. Pengaruh ROA, ROE, EPS, dan NPM Terhadap Harga Saham Perusahaan Asuransi. *Jurnal Ilmu dan Riset Manajemen*, 8(8): 1–17.
- Autore, D. M., Billingsley, R. S., & Schneller, M. I. 2009. Information uncertainty and auditor reputation. *Journal of Banking and Finance*, 33(2): 183–192.
- Badlaoui, A. El, Cherqaoui, M., & Er-Rami, I. 2023. Market Reaction To Modified Audit Opinions: a Systematic Literature Review in Both Developed and Developing Countries. *Asian Academy of Management Journal of Accounting and Finance*, 19(1): 287–317.
- Badruzaman, J. 2020. The Impact Of Earning Per Share And Return On Equity On Stock Price On The Nikkel 225 Index of Issuses In 2018 On The Japan Stock Exchange. *Systematic Reviews in Pharmacy*, 11(6): 1285–1289.
- Basu, S. 1977. Investment Performance of Common Stocks in Relation to Their Price-Earnings Ratios: A Test of the Efficient Market Hypothesis. *The Journal of Finance*, 32(3): 663–682.



- Dechow, P. 1989. Auditor Reputation and the Pricing of Initial Public Offerings. *Accounting Review*, 64(4): 693–709.

- Boynton, W. C., Johnson, R. N., & Kell, W. G. 2003. *Modern Auditing* (7 ed.). Jakarta: Erlangga.
- Chang, H. L., Chen, Y. S., Su, C. W., & Chang, Y. W. 2008. The Relationship between Stock Price and EPS: Evidence based on Taiwan Panel Data. *Economics Bulletin*, 3(30): 1–12.
- Chen, S., Hu, B., Wu, D., & Zhao, Z. 2019. When Auditors Say 'No', Does the Market Listen? *European Accounting Review*, 29(2): 263–305.
- CNN Indonesia. 2024. *Intip Sumbangan Manufaktur ke Ekonomi RI, Benarkah Deindustrialisasi?* cnnindonesia.com.
- 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.
- David, O. U., Boniface, U. U., & Christian, U. N. 2018. Effect of Audit Quality on Market Price of Firms Listed on the Nigerian Stock Market. *Journal of Accounting and Taxation*, 10(6): 61–70.
- Dewi, N. L. A., Sinarwati, N. K., & Yudiaatmaja, F. 2023. Pengaruh Reputasi Auditor, Net Interest Margin dan Sentimen Investor terhadap Harga Saham Sektor Perbankan di Bursa Efek Indonesia Tahun 2020-2022. *CAKRAWALA - Repositori IMWI*, 6(6): 2569–2593.
- Dionisijev, I., & Lazarevska, Z. B. 2021. The Audit Opinion in the Role of Stock Prices Fluctuations on the Macedonian Stock Exchange. *Financial Studies*, 25(3): 29–43.
- Goldstein, I., & Yang, L. 2019. Good Disclosure, Bad Disclosure. *Journal of Financial Economics*, 131(1): 118–138.
- Gusti, I. K., & Kiswara, E. 2012. Analisis Hubungan Antara Opini Auditor dan Kualitas Audit dengan Penjualan Saham Institusional. *Diponegoro Journal of Accounting*, 1(2): 1–12.
- Harianto, Wahidahwati, & Priyadi, M. P. 2013. Pengaruh Rasio Keuangan terhadap Harga Saham pada Perusahaan Manufaktur yang Terdaftar di BEI. *Ilmu dan Riset Akuntansi*, 12(2): 1–22.
- Hsu, J., Young, W., & Chu, C. H. 2011. Price Behavior of Qualified Companies around the Audit Report and Report Announcement Days: The Case of Taiwan. *Journal of International Financial Management and Accounting*, 22(2): 114–130.
- Griffin, J. J., & Galloppo, G. 2015. Stock Market Reaction to Auditor Opinions - An Evidence. *Managerial Auditing Journal*, 30(6–7): 610–632.



Kartawinata, B. R., Heryuda, R., Pradana, M., & Akbar, A. 2021. The Influence of Return On Assets (ROA) and Earning Per Share (EPS) to Share Price (Study On Property And Real Estate Companies Listed On IDX Period 2010 – 2014). Makalah disajikan dalam *Proceedings of the International Conference on Industrial Engineering and Operations Management*, IEOM Society International, Harbin, 9-11 Juli.

Khajavi, S., & Zare, A. 2016. The Effect of Audit Quality on Stock Crash Risk in Tehran Stock Exchange. *International Journal of Economics and Financial Issues*, 6(1): 20–25.

Koerniawan, I. 2021. *Auditing Konsep dan Teori Pemeriksaan Akuntansi*. Semarang: Yayasan Prima Agus Teknik.

Komara, A., Ghozali, I., & Januarti, I. 2020. *Examining the Firm Value Based on Signaling Theory*. Makalah ini disajikan dalam *International Conference on Accounting, Management and Entrepreneurship*, Atlantis Press, Cirebon, 26 September.

Manalu, S. M., & Akbar, A. 2024. Pengaruh Earnings Per Share (EPS) dan Return on Equity (ROE) terhadap Harga Saham pada PT Bank Central Asia (BCA) Tbk yang Terdaftar di Bursa Efek Indonesia (BEI) Periode 2013–2022. *Jorapi: Journal of Research and Publication Innovation*, 2(4): 97–105.

Morris, R. D. 1987. Signalling, Agency Theory and Accounting Policy Choice. *Accounting and Business Research*, 18(69): 47–56.

Muslih, M., & Amin, M. N. 2018. The Influence of Audit Opinion To the Company Stock Price. Makalah disajikan dalam *Proceeding International Seminar on Accounting for Society*, Universitas Pamulang, Tangerang Selatan, 21 Maret.

Nazihah, A. H., Rosnidah, I., & Juwenah, J. 2019. The Influence of Auditor's Reputation and Underwriter's Reputation to Underpricing Shares When Initial Public Offering. Makalah ini disajikan dalam *International Conference on Accounting, Management and Entrepreneurship*, Atlantis Press, Cirebon, 26 September.

Prasetia, I. F., & Rozali, R. D. Y. 2016. Pengaruh Tenur Audit, Rotasi Audit Dan Reputasi Kap Terhadap Kualitas Audit (Studi Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia Tahun 2011-2014). *Jurnal ASET (Akuntansi Riset)*, 8(1): 39.

Purbawati, D. 2016. Pengaruh Opini Audit dan Luas Pengungkapan Sukarela adap Perubahan Harga Saham (Studi Empiris pada Perusahaan Go lic di Indonesia Tahun 2013-2015). *Jurnal Administrasi Bisnis*, 5(1): 6–12.



Putra, P. A., Fikri, M. A., & Astuti, W. 2024. Analisis Return Saham Perusahaan Nasional dan Korporasi Multinasional (Studi Kasus Perusahaan Manufaktur Tahun 2022). *Jurnal Risma*, 4(3): 383–397.

Rahmadewi, P. W., & Abundanti, N. 2018. Pengaruh EPS, PER, CR dan ROE Terhadap Harga Saham di Bursa Efek Indonesia. *E-Jurnal Manajemen Universitas Udayana*, 7(4): 2106–2133.

Rahmadia, R. L., Ramadita, E. R., & Kamal, M. 2023. Pengaruh Opini Audit, Kualitas Audit, dan Laba Perusahaan terhadap Harga Saham Perusahaan Sektor Industri. *Jurnal Ekonomi, Manajemen dan Akuntansi Sekolah Tinggi Ilmu Ekonomi Enam-Enam Kendari*, 1(2): 401–407.

Rahman, F. R. 2023. Determinan Harga Saham: EPS, DER, PBV, Inflasi dan Suku Bunga Bank Indonesia. *Jurnal Ilmiah Aset*, 25(2): 127–137.

Rindika, S. M., & Setyaningsih, N. D. 2021. Opini Audit, Audit Report Lag, Reporting Delay, KAP, dan EPS sebagai Determinan Harga Saham. *El Muhasaba Jurnal Akuntansi*, 12(1): 19–31.

Rusdiyanto, Hidayat, W., Tjaraka, H., Septiarini, D. F., Fayanni, Y., Utari, W., Waras, Indrawati, M., Susanto, H., Tjahjo, J. D. W., Mufarokhah, N., Susetyorini, Elan, U., Samsi, N., Choiri, Syamsul, M., Widodo, M., Suyanto, H., Zainal, M., & Imanawati, Z. 2020. The effect of Earning Per Share, Debt to Equity Ratio and Return on Assets on Stock Prices: Case Study Indonesian. *Academy of Entrepreneurship Journal*, 26(2): 1–10.

Sanjaya, S., Yulianty, S., & Sanjaya, K. S. 2018. Pengaruh Earning Per Share (EPS), Debt To Equity Ratio (DER) dan Return on Equity (ROE) Terhadap Harga Saham. *UNES Journal of Social and Economics Research*, 3(1): 1–13.

Sanulika, A. 2018. Pengaruh Opini Audit, Peringkat KAP, Ukuran Perusahaan dan Profitabilitas terhadap Nilai Perusahaan dengan Auditor Switching sebagai Variabel Mediasi. *Scientific Journal of Reflection: Economic, Accounting, Management and Business*, 1(4): 371–380.

Sari, D. E. K., & Muslih, M. 2022. Pengaruh Opini Audit, Laba Perusahaan, dan Ukuran Perusahaan terhadap Harga Saham pada Perusahaan Properti dan Real Estate yang Terdaftar di Bursa Efek Indonesia. *Jurnal Kewirausahaan, Akuntansi Dan Manajemen Tri Bisnis*, 4(1): 68–86.

Sari, L., Esparesya, W., & Septiano, R. 2022. Pengaruh Earning Per Share dan Return on Equity Serta Debt To Equity Ratio terhadap Harga Saham Pada Perusahaan Sub Sektor Manufaktur yang Terdaftar Di Bursa Efek Indonesia Tahun 2016-2020. *Jurnal Ilmu Manajemen Terapan*, 3(5): 479–490.



J. 2023. The Effect of Auditor's Reputation and Auditor's Opinion on Stock Prices: Evidence from Indonesia's Main Board Index. *The Indonesian*

Accounting Review, 13(2): 221–232.

Sinambela, E. 2019. Pengaruh Earning Per Share Terhadap Return Saham pada Perusahaan Property dan Real Estate yang Terdaftar di BEI. *Fakultas Ekonomi Universitas Muhammadiyah Sumatera Utara*, 116–125.

Siregar, S. 2022. *Statistika Deskriptif untuk Penelitian: Dilengkapi Perhitungan Manual dan Aplikasi SPSS Versi 17* (1 ed.). Depok: Rajawali Pers.

Sitompul, J., Irawati, N., & Muluk, C. 2022. Pengaruh Earning per Share, Arus Kas Operasi, dan Nilai Buku Ekuitas terhadap Harga Saham dengan Profitabilitas sebagai Variabel Moderasi pada Perusahaan Index LQ45 yang terdaftar di BEI. *Owner*, 6(4): 4301–4314.

Soltani, B. 2000. Some Empirical Evidence to Support the Relationship Between Audit Reports and Stock Prices — The French Case. *International Journal of Auditing*, 4(3): 269–291.

Subiyanti, R., & Mahadwartha, P. A. 2024. Pengaruh Earning Per Share dan Komponen Arus Kas terhadap Harga Saham pada Perusahaan Retail Yang Terdaftar Di BEI Periode 2015-2018. *Co-Value Jurnal Ekonomi Koperasi dan kewirausahaan*, 14(8): 1043–1049.

Sugiyono. 2011. *Statistika untuk Penelitian* (18 ed.). Bandung: Alfabeta.

Sugiyono. 2013. *Metodologi Penelitian Kuantitatif, Kualitatif dan R & D* (19 ed.). Bandung: Alfabeta.

Usman, B., & Lestari, H. S. 2019. Determinants of Share Prices on Manufacturing Company: Evidence in Indonesia Stock Exchange. *International Journal of Advanced Science and Technology*, 29(5): 427–436.

Widarjo, W. 2010. *Pengaruh Ownership Retention, Investasi dari Proceeds, dan Reputasi Auditor terhadap Nilai Perusahaan dengan Kepemilikan Manajerial dan Institusional sebagai Variabel Pemoderasi*. Tesis. Surakarta: Program Pascasarjana Fakultas Ekonomi Universitas Sebelas Maret.

Yasar, B., Martin, T., & Kiessling, T. 2020. An Empirical Test of Signalling Theory. *Management Research Review*, 43(11): 1309–1335.

