

## ***ABSTRACT***

*This study aims to analyze the influence quality of financial reporting and firm size on information asymmetry in the banking year 2013-2015.*

*The data in this study is secondary data with the object of research in the form of financial statement of bank in 2013-2015. In this study used 88 sample of banking companies by using purposive sampling method.*

*The result of this study indicate that a significant different between the quality of financial reporting which proxied by value relevance and firm size have significant influence to asymmetry information with significant level 0,003 and 0,013.*

*Keyword: quality of financial reporting, value relevance, firm size, information asymmetry*