

# The Effect of Audit Quality in Terms of Rating of Audit Firms on the Banking Collateral

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**Abstract** Investors and shareholders on the fence of news and ads related to the anomaly caught on accounting see. The irregularities and violations of accounting practices, a variety of names such as aggressive accounting, earnings management and accounting smoothing fraudulently or deceptively taken, the independent auditor's why the need for such a condition is necessary. In fact, an audit firm governance and control to reduce information asymmetry discretion of managers in financial reporting. The audited financial statements, the most important instruments to ensure transparency of financial information companies is to increase the predictive power of accounting information, such as financial ratios is earnings per share. **Key words:** quality audit, ranked audit firm, bank loans, bank collateral.

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