

Pengaruh karakteristik board of directors dan komite audit, kepemilikan pemerintah, sistem hukum negara dan profitabilitas terhadap pengungkapan risiko operasional perbankan di negara the Asean Five = The Effect of board of directors and audit committee, characteristics government ownership, country's legal system and profitability on banking operational risk disclosure in the Asean five member countries

Gilang Maulana Ramlan, author

Deskripsi Lengkap: <https://lib.ui.ac.id/detail?id=20402901&lokasi=lokal>

---

Abstrak

Penelitian ini bertujuan untuk mengetahui pengaruh karakteristik board of directors dan komite audit, kepemilikan pemerintah, sistem hukum negara, dan profitabilitas terhadap skor pengungkapan risiko operasional di Negara Indonesia, malaysia, Singapura, Filipina dan Thailand. Penilaian skor menggunakan metode content analysis yang mengacu kepada 4 kategori indeks Helbok & Wagner. Sampel terdiri dari 57 bank dari lima negara pada tahun 2013. Hasil penelitian menunjukkan bahwa secara umum jumlah anggota board of directors, jumlah rapat board of directors, dan jumlah rapat komite audit berpengaruh positif terhadap skor pengungkapan risiko operasional. Selain itu penelitian ini juga menunjukkan semakin tinggi tingkat profitabilitas bank akan meningkatkan skor pengungkapan risiko operasional secara marjinal.

<hr>

This study aims to determine the effect of board of directors and audit committee characteristics, government ownership, country's law system, and profitability on banking operational risk disclosure scores in five nations consist of Indonesia, Malaysia, Singapore, Philippines and Thailand. This study uses content analysis for score assessment based on Helbok & Wagner's four index categories with 57 banks sample from five countries in the year of 2013. Overall, the results shows that the board of directors size, board of directors meeting, and audit committee meeting have positive influence on operational risk disclosure scores. In addition, this study also shows that higher levels of bank's profitability will increase the operational risk disclosure score marginally.