



Contemporary Accounting Research

A Collection Of Accounting Research Reports

Editor: Lindianasari; Susi Sarumpaet

Contemporary Accounting Research; A Collection of Accounting Research Reports

Contemporary

Co

Editors: Lindrianasari; Susi Sarumpact

1º Sd. - Yogoakarta: Graha Ilmu, 2019

Published by GRAHA ILMU

Ruko Jambusari 7A Yogyakarta 55283 Telp: 0274-882262; 0274-889398; Fax: 0274-889057;

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ISBN: 978-623-228-061-8

This Book is Available Electronically

BOOK DATA:

Format: 17×24 cm; x +186 page; fill paper: HVS 70 grams; BW/Colour ink; Cover paper: Ivori 260 grams; Cover ink: Colour; Finishing: Perfect Binding: Laminasi Doff.

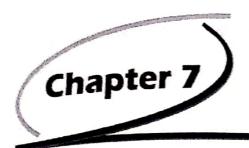


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The Comparative Analysis of Asean Countries' Banks Performance at The Implementation Period of Asean Economic Community

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ABSTRACT

his research aims to compare the performance of conventional banks in ASEAN countries before and after the implementation of ASEAN Economic Community that was reviewed based on aspects of CAMELS method namely capital, asset quality, management quality, earnings, liquidity, and sensitivity to market risk. Sample selected by purposive sampling method. Total samples are 54 conventional banks which consist of 36 banks in Indonesia, 4 banks in Malaysia, 3 banks in Singapore, 6 banks in Thailand and 5 banks in Philippines. The financial data of conventional banks in ASEAN countries taken from stock exchanges in each country for 2014-2017 period. The hypotheses were tested by paired sample t-test method. The result shows that there are significant differences in CAR and NPL, but no significant differences in NIM, ROA, ROE, LDR and IRR ratio among five countries. Before AEC coventional banks in Indonesia are better than other ASEAN countries at CAR, NPL, NIM, ROA, LDR ratio. Meanwhile after AEC, Indonesian conventional banks are better than other ASEAN countries for CAR, NIM, ROA, ROE, LDR ratio.