



**Contemporary  
Accounting Research**  
A Collection Of Accounting  
Research Reports

**Editor :**  
**Lindianasari; Susi Sarumpaet**

**Contemporary Accounting Research; A Collection of Accounting Research Reports**

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## Chapter 7

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

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### ABSTRACT

This 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 conventional 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.