

Disclosure of Financial Risk on Sharia Banks in Indonesia

Authors : Renny Wulandari

Abstract : This study aims to determine how the influence of Non Performing Financing, Financing Deposit Ratio, Operating Expenses and Operating Revenue and Net Income Margin on the disclosure of financial risk in Sharia banks. To achieve these objectives conducted associative research method with data source in the form of secondary data that is annual report data with period 2013-2016. The population in this study is the sharia banking industry in Indonesia and who issued the annual financial statements. A method of sampling use probability sampling. Analysis in this research is with SEM-PLS. The result is Net Income Margin has a significant effect on financial risk disclosure while Non Performing Financing (NPF) Financing to Deposit Ratio (FDR), Operating Expenses and Operating Revenue (OEOR) have no effect on the disclosure of financial risk in sharia bank.

Keywords : Sharia banks, disclosure of risk financial, non performing financing, financing deposit ratio, operating expenses and operating revenue, net income margin

Conference Title : ICBAFE 2017 : International Conference on Business, Accounting, Finance and Economics

Conference Location : Bali, Indonesia

Conference Dates : October 23-24, 2017