

**Philippine Christian University
Graduate School**

**CORPORATE RISK DISCLOSURE OF BANK IN INDONESIA TOWARDS A
CONTINGENCY MODEL IN TIMES OF FINANCIAL CRISIS PERIOD**

A Dissertation Paper

Submitted to

**The Faculty of the
Graduate School of Business Management
Philippine Christian University**

by

ALOYSIUS HARRY MUKTI

April 2016



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RECOMMENDATION SHEET

This dissertation entitled "CORPORATE RISK DISCLOSURE OF BANKS IN INDONESIA TOWARDS A CONTINGENCY MODEL IN TIMES OF FINANCIAL CRISIS PERIOD", submitted by ALOYSIUS HARRY MUKTI, in partial fulfilment of the requirements for the degree DOCTOR OF PHILOSOPHY major in BUSINESS MANAGEMENT, has been examined and found satisfactory and is hereby recommended for oral examination.


REVELINO D. GARCIA, DBA
Adviser




APPROVAL SHEET

In partial fulfilment of the requirements for the degree Doctor of Philosophy in Business Management, this dissertation entitled "**Corporate Risk Disclosure of Banks in Indonesia Towards a Contingency Model in Times of Financial Crisis Period**", was prepared and submitted to the Graduate School of Philippine Christian University by **ALOYSIUS HARRY MUKTI**.

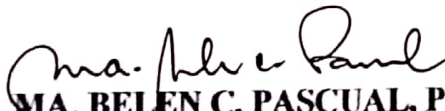

REVELINO D. GARCIA, DBA
Adviser

Approved by the Committee on Oral Examination with the grade of **A** on September, 2015.


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Member

Accepted in partial fulfilment of the requirements for graduation leading to a degree in **DOCTOR OF PHILOSOPHY IN BUSINESS MANAGEMENT**


NARCISO IMMANUEL C. MANAGUELOD, DBA
Dean, Graduate School of Business & Management



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Aloysius Harry Mukti



DEDICATION

I dedicate this dissertation which is the proof of my endless search for knowledge and truth to the LORD Almighty.

Aloysius Harry Mukti



ABSTRACT

TITLE : Corporate Risk Disclosure of Banks In Indonesia Towards a Contingency Model in Times of Financial Crisis Period

RESEARCHER : ALOYSIUS HARRY MUKTI

SCHOOL : Philippine Christian University – Manila

YEAR : 2015

DEGREE : Doctor of Philosophy in Business Management

ADVISER : Revelino D Garcia, DBA

The study was designed to conduct a corporate risk disclosure behaviour of banks in Indonesia toward a contingency model in times of financial crisis period. The study addressed the following concerns as: the behavior of banks in Indonesia on corporate risk disclosure during the financial crisis period of 1997-1999 and 2007-2009; the risk profile of banks in terms of financial risk, business risk, and strategic risks. The study also described the extent of the differences in terms of behaviour of disclosures by banks during the 1997-1999 and 2007-2009 financial crisis.

The samples of this research are companies that are listed in the Indonesia Stock Exchange (IDX). They are publicly traded companies listed on the Indonesia



Stock Exchange that contains data about the company's risk management disclosure in its annual report period 1997-1999 and 2007-2009.

The data used in this research are secondary data published as audited financial statements of 1997-1999 and 2007-2009 of the Indonesian banks at the public library of Bank Indonesia.