

عنوان مقاله:

Ranking of Banks' Risk Reporting Using Data Envelopment Analysis

محل انتشار:

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خلاصه مقاله:

The present study aimed to rank banks in terms of board of directors report and notifying the users of reports. In addition, we evaluated factors affecting risk disclosure from the perspective of corporate governance. Moreover, we assessed risk disclosure based on linguistic analysis of board report text and capital adequacy ratio. Words were applied as measurement units to measure risk disclosure. The advantage of this technique is the unique analysis of words. According to the theoretical foundations presented in the present study, we first identified risk disclosure words in reports provided to financial information users and divided them into two categories of positive and negative risk disclosure words. Another variable selected for risk disclosure was capital adequacy ratio. Effective variables in corporate governance system in banks included the board independence, duality of CEO duties, and major shareholders as input variables in data envelopment analysis (DEA) model. On the other hand, the BCC model of DEA was selected as output-based nature. The statistical population included all banks listed in Tehran Stock Exchange. In total, ۲۰ year-bank units listed during ۲۰۱۶-۲۰۱۷ were assessed. In the end, seven year-bank units were considered efficient while the rest were inefficient. Moreover, we estimated the amount of shortage in outputs to reach inefficient banks to the desired level of efficiency.

کلمات کلیدی:

Critical Discourse Analysis, Data envelopment analysis, Risk Reporting, Board of Directors Report, Corporate Governance

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