

Journal of Operational Risk

ISSN: 1744-6740 (print) | 1755-2710 (online)

Editor-in-chief: Marcelo Cruz

Impact Factor: 0.394

First Published: March 2006



The operational risk disclosure practices of banks: evidence from India and Romania

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NEED TO KNOW

- Romanian regulations lack precision, while Indian banks dispose of a practice-oriented guidance.
- Both countries have low disclosure levels despite different cultural traits.
- The level of operational risk disclosure is positively associated with bank size.

ABSTRACT

The disclosure of information by banks is beneficial to several categories of the public as well as to the stability of the financial system. Operational risk disclosures are particularly important, since operational losses may impact both the financial condition and the reputation of banks. This paper compares the levels of operational risk disclosure in the banking industries of India and