

ABSTRACT

Green banking disclosure is a bank's business strategy in the long term to increase profits and preserve the environment in a sustainable manner. Green Banking's disclosure practices are a response to pressure from stakeholders for banks to operate more ethically. There are several factors that can influence green banking disclosures, including profitability, national diversity of directors, and audit committees.

This study aims to analyze profitability, national diversity of directors, audit committees, and green banking disclosures. In addition, to analyze simultaneously and partially the influence between profitability, national diversity of directors, and audit committees on green banking disclosures at conventional commercial banks listed on the Indonesia Stock Exchange for the period 2018–2021.

The method used in this research is a quantitative method. The selection of the sample used in this study used a purposive sampling technique. From this method, 14 companies were obtained, so the number of observations in this study was 56 observational data. The type of data used is secondary data with the data collection technique used is panel data regression analysis using Eviews 12 software.

The results of the study show that profitability, national diversity of directors, and audit committees have a simultaneous effect on green banking disclosures. Partially, profitability has a negative effect on green banking disclosures. National diversity of directors and audit committees has no effect on green banking disclosures at conventional commercial banks listed on the Indonesia Stock Exchange in 2018-2020.

This research expected to help companies related to planning in green banking disclosure so that they can be wiser in granting credit in accordance with applicable regulations. This research is also expected to provide information as a consideration in making investment decisions and to understand the ways companies do to disclose green banking. For future researchers, it is hoped that this can be used as material for consideration for future researchers to re-examine using other independent variables and expanding the research sample.

Keywords: *profitability, national diversity of directors, audit committee, and disclosure of green banking*