ABSTRACT

Green banking practices are a form of banking social responsibility to contribute positively to social and environment. The existence of green banking disclosures made by banks reflects compliance with government regulations in accordance with Financial Services Authority Regulation Number 51/POJK.03/2017 concerning environmental disclosures in sustainability reports. However, there are still companies that do not have awareness in overcoming environmental issues by not being transparent regarding their environmental impact reports and not fully disclosing green banking disclosures.

This research aims to determine the factors that influence green banking, namely capital adequacy ratio, profitability, gender diversity of directors, audit committee, and human resource slack. Researchers carried out data analysis techniques using descriptive statistical analysis and panel data regression with Eviews 12 technology software. The research object used is the conventional commercial banking sector listed on the Indonesia Stock Exchange (BEI) for the 2017-2022 period. Researchers used secondary data with a purposive sampling technique and obtained 12 companies or 72 observation data as research samples.

The results of this research show that the capital adequacy ratio has a positive effect on green banking disclosure. Besides that, profitability, gender diversity of directors, audit committee, and human resource slack have no effect on green banking.

It is hoped that this research can become a reference for future researchers and can be researched again by expanding the sample and independent variables in the conventional commercial banking sector.

***Keywords**: green banking, capital adequacy ratio, human resource slack, profitability, audit committee and gender diversity of directors*