

ABSTRACT

This study examines the effect of profitability, board of commissioner size, and capital adequacy on green banking disclosure, employing a quantitative research design with purposive sampling to identify relevant observations. This study has 31 samples of conventional commercial banks listed on the Indonesia Stock Ex-change (IDX) in 2021-2023. Panel data regression analysis is applied to examine the relationship between variables with the best model being the common effect model. The result of this study reveal that the variables of profitability and board of commissioner have a significant positive effect on green banking disclosure. Based on stakeholder theory, high profitability indicates adequate financial capacity, including the ability to provide financing for activities supporting green banking practices. Similarly, a larger proportion of the board of commissioner can exert pressure on management to disclose the sustainability information re-quired by stakeholders. The researchers recommend adding different variables that have the potential to influence green banking disclosure.

Keywords: Green Banking Disclosure, Profitability, Board of Commissioner Size, Capital Adequacy