

ABSTRACT

This study aims to analyze the effect of Corporate Governance on Green Banking Disclosure in Banking in Indonesia for the 2017--2019 period. Corporate Governance in this study is proxied by the Board of Commissioners, Independent Commissioners and Institutional Ownership. The Board of Commissioners is measured by the number of members of the board of commissioners. Independent commissioners are obtained by dividing the number of independent commissioners by the total number of commissioners. To measure institutional ownership, the indicator used is the percentage of the number of shares owned by the institution compared to the total outstanding share capital. Green Banking Disclosure is measured using GBDI (Green Banking Disclosure Index). The theory used in this research is Institutional Theory. The sample used in this study is banking companies listed on the Indonesia Stock Exchange for the period 2017 to 2019. The amount of data that matches the sample criteria is 90 data consisting of 30 banking companies for each year. The causality relationship between Corporate Governance and Green Banking Disclosures was tested using multiple linear regression analysis. This research uses the Statistical Package for Social Sciences (SPSS) program. The results show that the Board of Commissioners has a positive effect on Green Banking Disclosure in Indonesian Banking for the period 2017--2019, Independent Commissioners have no effect on Green Banking Disclosure and Institutional Ownership has no effect on Green Banking Disclosure in Indonesian Banking for the period 2017—2019.

Keywords: Board of Commissioners, Independent Commissioners and Institutional Ownership, Green Banking Disclosure