ABSTRAK

PENGARUH *CORPORATE GOVERNANCE*, *FINANCIAL SLACK*, *HUMAN RESOURCE SLACK*, *RETURN ON ASSETS*, DAN *NON-PERFORMING LOAN* TERHADAP *GREEN BANKING DISCLOSURE* (STUDI PADA PERUSAHAAN PERBANKAN YANG TERDAFTAR DI BURSA EFEK INDONESIA PERIODE 2022-2024)

Oleh

MUHAMMAD GIAS

Penelitian ini bertujuan untuk menganalisis pengaruh *corporate governance*, *financial slack*, *human resource slack*, *return on assets*, dan *non-performing loan* terhadap *green banking disclosure* pada perusahaan perbankan yang terdaftar di Bursa Efek Indonesia periode 2022–2024. Penelitian ini berlandaskan *stakeholder theory*. Penelitian menggunakan data sekunder berupa laporan tahunan dan keberlanjutan dari 16 perusahaan perbankan, dengan metode regresi data panel. Teknik pengumpulan data yang digunakan yaitu studi dokumentasi. Hasil penelitian menunjukkan bahwa *corporate governance* berpengaruh signifikan positif terhadap *green banking disclosure*, sedangkan *return on assets* dan *non-performing loan* berpengaruh signifikan negatif. Sementara itu, *financial slack* dan *human resource slack* tidak berpengaruh signifikan secara parsial. Uji simultan membuktikan bahwa seluruh variabel independen secara bersama-sama berpengaruh signifikan terhadap *green banking disclosure*, yang menunjukkan bahwa pengungkapan keberlanjutan dipengaruhi oleh kombinasi aspek tata kelola, ketersediaan sumber daya, profitabilitas, dan pengelolaan risiko kredit. Hasil uji moderasi menunjukkan bahwa *financial slack* maupun *human resource slack* tidak memoderasi hubungan antara *corporate governance* dan *green banking disclosure*.

Kata Kunci: Green Banking, GCG, Slack Resource, Efek Moderasi

ABSTRACT

THE EFFECT OF CORPORATE GOVERNANCE, FINANCIAL SLACK, HUMAN RESOURCE SLACK, RETURN ON ASSETS, AND NON-PERFORMING LOANS ON GREEN BANKING DISCLOSURE (A STUDY OF BANKING COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE 2022-2024 PERIOD)

By

MUHAMMAD GIAS

This study aims to analyze the influence of corporate governance, financial slack, human resource slack, return on assets, and non-performing loan on green banking disclosure among banking companies listed on the Indonesia Stock Exchange during the 2022–2024 period. This research is based on Stakeholder Theory. The study uses secondary data derived from annual and sustainability reports of 16 banking companies and applies panel data regression. Data collection technique used in this research is documentation study. The findings reveal that corporate governance has a significant positive effect on green banking disclosure, while return on assets and non-performing loan demonstrate significant negative effects. Conversely, financial slack and human resource slack show no significant partial influence. The simultaneous test indicates that all independent variables collectively have a significant effect on green banking disclosure, suggesting that sustainability disclosure is shaped by a combination of governance quality, resource availability, profitability, and credit risk management. Moderation testing further shows that neither financial slack nor human resource slack moderates the relationship between corporate governance and green banking disclosure.

Keyword: Green Banking, GCG, Slack Resource, Moderating Effect