ABSRTRAK

Nama : Siti Hadisa Fitri
Program Studi : Akuntansi
Judul : Pengaruh Ukuran Dewan Komisaris, Dewan Komisaris Independen Dan Kepemilikan Institusional Terhadap *Green Banking Disclosure* Pada Perusahaan Perbankan Yang Terdaftar Di Bursa Efek Indonesia Tahun 2022-2025

Penelitian ini bertujuan untuk menguji pengaruh Ukuran Dewan Komisaris, Dewan Komisaris Independen dan Kepemilikan Institusional terhadap *Green Banking Disclosure*. Penelitian ini menggunakan pendekatan kuantitatif dengan data skunder yang diperoleh dari laporan tahunan dan lapotan keberlanjutan perusahaan perbankan yang terdaftar di Bursa Efek Indonesia. Teknik pengambilan sampel menggunakan *purposive sampling* dengan jumlah sampel sebanyak 33 perusahaan perbankan selama periode 2022-2025, sehingga diperoleh 132 data observasi. Metode analisis yang digunakan adalah Analisis Regresi Data Panel dengan model yang terpilih adalah *Fixed Effect Model* (FEM) dengan alat statistik *Eviews* 13. Hasil penelitian menunjukkan bahwa Ukuran Dewan Komisaris berpengaruh negatif dan signifikan terhadap *Green Banking Disclosure*, Dewan Komisaris Independen berpengaruh positif dan signifikan terhadap *Green Banking Disclosure.* Sementara itu, Kepemilikan Institusional tidak berpengaruh signifikan terhadap *Green Banking Disclosure*.

Kata Kunci : *Green Banking Disclosure*, Ukuran Dewan Komisaris, Dewan Komisaris Independen, Kepemilikan Institusional.

ABSRTRACT

Name : Siti Hadisa Fitri
Study Program : *Accounting*
Title : *The Effect Of Board Of Commissioners Size, Independent Board Of Commissioners, And Institutional Ownership On Green Banking Disclosure At Banking Companies Listed On The Indonesia Stock Exchange in 2022-2025*

This study aims to examine the influence of Board Of Commissioners Size, Independent Board Of Commissioners and Institutional Ownership on Green Banking Disclosure. This study employs a quantitative approach using secondary data obtained from the annual report and sustainability repost of banking companies listed on the Indonesia Stock Exchange. The sampling technique used was purposive sampling, with a sample size of 33 banking companies over the 2022-2025 period, resulting in 132 observations. The analysis method used Was Panel Data Regression, with the Fixed Effect Model (FEM) selected as the model, using the statistical software Eviews 13. The results of the study indicate that the size of the Board Of Commissioners has a significant negative effect on Green Banking Disclosure, while Independent Commissioners has a significant positive effect on Green Banking Disclosure. Meanwlie, Institutional Ownership does not have a significant effect on Green Banking Disclosure.

Keywords : *Green Banking Disclosure, Board Of Commissioners Size, Independent Board Of Commissioners, Institutional Ownership*.