

ABSTRACT

This research aims to examine the role of bank soundness in mediating the relationship between green banking disclosure and firm value. Research was conducted on all banks listed on the Indonesia Stock Exchange in 2019-2022. The data used comes from Bloomberg, the Indonesian Stock Exchange (BEI) website and each company's website. The sample was selected using a purposive sampling technique and a final sample of 96 data was obtained from 24 companies. The data analysis technique uses the SEM-PLS method with WarpPLS 8.0 software. The results show that green banking disclosure has no effect on firm value, green banking disclosure has a positive effect on the bank soundness, the level of bank soundness has a positive effect on company value and the level of bank soundness has succeeded in mediating the relationship between green banking disclosure and firm value.

Keywords: *Green Banking Disclosure, Bank Soundness, Firm Value*

