

ABSTRACT

This study was conducted with the aim of testing the influence of several factors related to bank characteristics such as bank size, bank profitability, bank listing status, bank age, foreign ownership in banks, and implementation of governance in banks on climate change disclosure as measured by the climate change disclosure index (CCDI).

The study used a quantitative method, with data sourced from secondary data, namely from annual reports and sustainability reports. The study population consisted of Indonesian commercial banks that submitted annual reports and sustainability reports from 2018 to 2023, with a total sample size of 34 commercial banks classified as Commercial Banks Based on Business Activities (BUKU) 3 and 4, as well as foreign banks in Indonesia.

This study used multiple regression analysis with panel data. The research findings show that bank size, bank listing status on the Indonesia Stock Exchange, and bank age all have a significant and positive influence on climate change disclosure. Meanwhile, bank profitability, foreign ownership in banks, and bank governance have no influence on climate change disclosure by banks.

Keywords: *CCDI, bank size, profitability, listing status, age, foreign ownership, GCG*

