

The Effect of Corporate Governance Mechanisms on Green Banking Disclosure in Jordan

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Abstract

The current study aimed to identify the impact of corporate governance mechanisms on green banking disclosure in Jordan. The sample of the study consisted of 16 Jordanian banks operating in Jordan. The study also aims to shed light on the practical problems related to corporate governance mechanisms and the extent of their impact on green disclosure in Jordan. Multiple linear regression has been used to test hypotheses. where the study found that there is no statistically significant impact of corporate governance mechanisms on green banking disclosure in Jordanian banks for the year 2018, where the study showed that green disclosure is weak In Jordanian banks, which indicates that corporate governance mechanisms practices are weak with regard to green disclosure in Jordanian banks, and in light of these conclusions, it has been reached that banks should adopt policies and procedures that activate green disclosure and also raise awareness of the importance of green disclosure for banks management , as part of the social responsibility of the banks and work to develop disclosure standards mandatory for all Jordanian banks with regard to green disclosure. The study also indicated that banks should move more effectively towards green energy, which contributes to eliminating many green problems.

Key words: green banking, corporate governance, green disclosure.