

ABSTRACT

Sustainable development is a hot topic around the world today. The world is serious about achieving this by making a global commitment, namely the Sustainability Development Goals, one of which is the goal of economic growth (SDGs-8). Banking as a party that can provide high-added value and intermediary institutions can help countries realize these goals by strengthening the microeconomy which will directly affect macroeconomic growth.

This study examines the ASEAN Corporate Governance Scorecard, Net Interest Margin, Non-Performing Loan, Gender Diversity, and Audit Quality on SDGs-8 of banks listed on the IDX in 2019-2022. With purposive sampling, a sample that meets the criteria is obtained from as many as 35 banks listed on the IDX for 4 years or 140 observation data. The statistical analysis method used is panel data regression.

Based on the results of statistical analysis, show that the ASEAN Corporate Governance Scorecard, Net Interest Margin, Non-Performing Loan, Gender Diversity, and Audit Quality simultaneously affect SDGs-8. Meanwhile, partially only the ASEAN Corporate Governance Scorecard has a negative influence on SDGs-8 and Gender Diversity has a positive influence on SDGs-8. However, this research is not free from shortcomings. The limitation of this research is the availability of ASEAN Corporate Governance Scorecard score data for each bank listed on the IDX so it uses dummy variables. It is recommended for future researchers to be able to re-examine with different corporate governance scoring indicators.

Thus, the results of this study are expected to be used as an evaluation of banks to improve operating efficiency and increase the selectivity of lending. In addition, the results of this study can be one of the information considered for investment decisions and SDGs-8 can be a signal that banks in managing their business prioritize professionalism aimed at gender diversity.

Keywords: ASEAN Corporate Governance Scorecard, Audit Quality, Banking, Economic Growth, Gender Diversity, Net Interest Margin, Non-Performing Loan, Sustainability Development Goals