Managing Green Risks in Light of The Concept of Integrated Corporate Governance as a Proposed Accounting Approach To Activate The Role of Banks in Facing Climate Changes And Achieving Sustainable Development: A Field Study

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In the Shadow of the disappointment from traditional economic systems, the increase in pollution levels and the global trend towards adopting the concepts of green economy and green banking, the main objective of this research was to introduce a proposed approach for managing green risks in light of the integrated corporate governance concept as a proposed accounting approach to activate the role of banks in facing climate changes and achieving sustainable development. The proposed approach has been tested by conducting a field study that targeted managers and heads of different departments of banks and their branches within the Arab Republic of Egypt, and a group of academics in Egyptian universities, data has been collected using a questionnaire, with a response rate of 71% by 178 participants. The results of the statistical analysis indicate the contribution of the proposed approach in activating the role of Egyptian banks in facing climate change and achieving sustainable development.

Keywords: integrated corporate governance – green risks management – green banking – climate-related financial disclosure – Sustainable development.