

Daftar Pustaka

- Aras, G., Aybars, A. dan Kutlu, O. 2010. "Managing corporate performance investigating the relationship between corporate social responsibility and financial performance in emerging markets." *International Journal of Productivity and Performance Management*, Vol. 59. No. 3, pp. 229-254. Diakses pada 2 Februari 2020. <https://doi.org/10.14445/23939125/IJEMS-V7I1P102>
- Aryanto, Agus. 2006. Konsep bisnis paling bersinar 2006: level adopsinya kian tinggi, *Warta Ekonomi*, 23 Desember.
- Afiff, S., & Anantadjaya, S. P. 2013. "CSR & Performance: Any Evidence from Indonesian LQ45?" 2(1), 85–101. Diakses pada 20 Februari 2020. <http://papers.ssrn.com/abstract=2220242>
- Baron, D. P. 2001. "Private politics, corporate social responsibility, and integrated strategy." *Journal of Economics and Management Strategy*, 10(1), 7-45. Diakses pada 10 April 2020. <https://doi.org/10.1111/j.1430-9134.2001.00007.x>
- Brigham dan Houston. 2006. *Dasar-dasar Manajemen Keuangan*. Jakarta: Salemba Empat.
- Brigham dan Houston. 2010. *Dasar-dasar Manajemen Keuangan*. Jakarta: Salemba Empat.
- Brooks, N. 2013. "Triple Bottom Line – The Modern Business Model." *Power House Growers*. Diakses pada 20 Maret 2020. <http://www.powerhousegrowers.com/triple-bottom-line-the-modern-business-model/>
- Boone, Louis E dan Kurtz, David L. 2002. *Pengantar Bisnis Jilid ke-1 Terjemahan Anwar Fadriansyah*. Jakarta: Penerbit Erlangga.
- Carroll, A. B. 2016. "Carroll's pyramid of CSR: taking another look." *International Journal of Corporate Social Responsibility*, 1(1), 1–8. Diakses pada 15 Mei 2020. <https://doi.org/10.1186/s40991-016-0004-6>
- Choi, S., & Lee, S. 2018. "Revisiting the Financial Performance – Corporate Social Performance Link." *International Journal of Contemporary Hospitality Management*, 30(7), 2586–2602. Diakses pada 20 Maret 2020. <https://doi.org/10.1108/IJCHM-04-2017-0195>
- Cochran, P. L. Wood, R. A. 1984. "Corporate Social Responsibility and Financial Performance." *Academy of Management Journal*. No. 27, pp. 42-56.
- Crow. 1972. *Accounting Information System and Business Organization 3rd Edition*. USA: Addison Wesley Pub.
- Djalil, Sofyan. 2003. "Konteks Teoritis dan Praktis Corporate Social Responsibility." *Jurnal Reformasi Ekonomi*. Volume 4 No.1, Jakarta: LPSEU Indonesia.
- Djogo, Tony. 2005. "Tanggung Jawab Sosial Perusahaan (Corporate Social Responsibility)" *Berita Bumi*.
- Doane, D. 2005. "Beyond corporate social responsibility: Minnows, mammoths and markets." *Futures*, 37(2–3), 215–229. Diakses pada 20 Mei 2020. <https://doi.org/10.1016/j.futures.2004.03.028>

- Elkington, J. 1997. *Cannibals with Forks – Triple Bottom Line of 21st Century Business*. Stoney Creek, CT: New Society Publishers.
- Faiqoh, S., & Mauludy, M. I. A. 2019. “Penerapan Gri-G4 Sebagai Pedoman Baku Sistem Pelaporan Berkelanjutan Bagi Perusahaan Di Indonesia.” *Jurnal Akuntansi Universitas Jember*, 16(2), 111. Diakses pada 22 Februari 2020. <https://doi.org/10.19184/jauj.v16i2.7260>
- Friedman, M. 1970. “The Social Responsibility of Business is to Increase its Profits” *New York Times Magazine*, 13 September. Diakses pada 29 Maret 2020. <https://www.nytimes.com/1970/09/13/archives/article-15-no-title.html>.
- Galant, A., & Cadez, S. 2017. “Corporate social responsibility and financial performance relationship: A review of measurement approaches.” *Economic Research-Ekonomska Istrazivanja*, 30(1), 676–693. Diakses pada 25 Februari 2020 <https://doi.org/10.1080/1331677X.2017.1313122>
- Goss, A., & Roberts, G. S. 2011. “The impact of corporate social responsibility on the cost of bank loans.” *Journal of Banking and Finance*, 35(7), 1794–1810. Diakses pada 15 Mei 2020. <https://doi.org/10.1016/j.jbankfin.2010.12.002>
- Gray et al. 1987. “Social and Environmental Disclosure and Corporate Characteristic: A Research Note and Extension.” *Journal of Cusiness Finance and Accounting*, Vol. 28. NO. 3, p. 327-356.
- GRI. 2015. Interpretations on the G4 Guidelines, issued by the Global Sustainability Standards Board, are located at the end of this document, and are to be considered by all users. *Gri G4*, 97.
- Gujarati, Damodar. 2004. *Basic Econometrics (Ekonometrika Dasar)* bahasa Sumarno Zain. Jakarta: Penerbit Erlangga.
- Gujarati, D.N., 2007. *Dasar-dasar ekonometrika*. Erlangga, Jakarta.
- Hanafi, Mamduh M. dan Abdul Halim. 2012. *Analisis Laporan Keuangan*. Yogyakarta: UPP STIM YKPN.
- Hanafi, Mamduh M. 2004. *Manajemen Keuanagan Edisi 2004/2005*. Yogyakarta: BPFE.
- Hasen, Mowen. 2009. *Akuntansi Manajerial Edisi 8*. Jakarta: Salemba Empat.
- Heinze, D.C. 1976. “Financial Correlates of A Social Involvement Measures.” *Akron Business and Economic Review*, 7 (1), 48-51.
- Iriantara, Yosol. 2004. *Community Relations: Konsep dan Aplikasinya*. Bandung: Simbiosis Rekatama Media.
- Kasmir. 2012. *Analisis Laporan Keuangan*. Jakarta: Rajagrafindo Persada
- Kotchen, M., & Moon, J. J. 2012. “Corporate social responsibility for irresponsibility. *B.E.*” *Journal of Economic Analysis and Policy*, 12(1). Diakases pada 18 Mei 2020. <https://doi.org/10.1515/1935-1682.3308>
- Kubik, J. D., Scheinkman, J. A., & Hong, H. G. 2012. “Financial Constraints on Corporate Goodness.” *SSRN Electronic Journal*. Diakses pada 27 Februari 2020. <https://doi.org/10.2139/ssrn.1784357>
- Kurniawan. 2007. “Analisis Profitabilitas Sebelum dan Sesudah Pemenuhan Corporate Governance Pada Perusahaan Manufaktur yang Go-Public di Bursa Efek Jakarta.” *Jurnal MAKSI*. Vol 7 No. 3.

Lawence, Loh., Nguyen Thi Phuong Thao, Isabel Sim, Thomas Thomas, dan Wang Yu. 2016. *Pelaporan Berkelanjutan di ASEAN*. Singapore: Centre for Governance, Institutions & Organisation NUS Business School.

Laporan Keberlanjutan PT Vale Indonesia Tbk 2013-2018

Laporan Keberlanjutan PT Perusahaan Gas Negara Tbk 2013-2018

Laporan Keberlanjutan PT Wijaya Persero Tbk 2013-2018

Laporan Keberlanjutan Aneka Tambang (ANTAM) Tbk 2013-2018

Laporan Keberlanjutan Indo Tambang Raya Megah Tbk 2013-2018

Laporan Keberlanjutan Austindo Nusantara Jaya Tbk 2013-2018

Laporan Keberlanjutan Garuda Indonesia Tbk 2013-2018

Laporan Keberlanjutan Bumi Resources Tbk 2013-2018

Laporan Keberlanjutan Maybank Indonesia Tbk 2013-2018

Laporan Keberlanjutan TIMAH Tbk 2013-2018

Laporan Keberlanjutan United Tractors Tbk 2013-2018

Laporan Keberlanjutan ABM Investama Tbk 2013-2018

Laporan Keberlanjutan Bank Rakyat Indonesia (BRI) Tbk 2013-2018

Laporan Keberlanjutan Bank Pembangunan Daerah Jawa Timur Tbk 2013-2018

Laporan Keberlanjutan Bank Pembangunan Daerah Jawa Barat dan Banten Tbk 2013-2018

Laporan Keberlanjutan Semen Indonesia Tbk 2013-2018

Laporan Keberlanjutan Telekomunikasi Indonesia Tbk 2013-2018

Laporan Keberlanjutan Bank Negara Indonesia (BNI) Tbk 2013-2018

Laporan Keberlanjutan Bank Danamon Tbk 2013-2018

Laporan Keberlanjutan Bukit Asam Tbk 2013-2018

Laporan Keberlanjutan Adira Dinamika Multifinance Tbk 2013-2018

Laporan Keberlanjutan Unilever Tbk 2013-2018

Laporan Keberlanjutan Astra International Tbk 2013-2018

Laporan Keberlanjutan Express Transindo Tbk 2013-2018

Laporan Keberlanjutan PT Bakrie Development Tbk 2013-2018

Laporan Keberlanjutan PT Indika Energy Tbk 2013-2018

Laporan Keberlanjutan PT Bank Mandiri Tbk 2013-2018

Laporan Keberlanjutan PT Indosat Tbk 2013-2018

Laporan Keberlanjutan PT Bakrie Sumatra Plantations Tbk 2013-2018

Laporan Keberlanjutan PT Astra Agro Lestari Tbk

Laporan Keberlanjutan PT Bakrie & Brothers Tbk

Laporan Tahunan PT Vale Indonesia Tbk 2013-2018

Laporan Tahunan PT Perusahaan Gas Negara Tbk 2013-2018

Laporan Tahunan PT Wijaya Persero Tbk 2013-2018

Laporan Tahunan Aneka Tambang (ANTAM) Tbk 2013-2018

Laporan Tahunan Indo Tambang Raya Megah Tbk 2013-2018

Laporan Tahunan Austindo Nusantara Jaya Tbk 2013-2018

Laporan Tahunan Garuda Indonesia Tbk 2013-2018

Laporan Tahunan Bumi Resources Tbk 2013-2018

Laporan Tahunan Maybank Indonesia Tbk 2013-2018

Laporan Tahunan TIMAH Tbk 2013-2018

Laporan Tahunan United Tractors Tbk 2013-2018

- Laporan Tahunan ABM Investama Tbk 2013-2018
Laporan Tahunan Bank Rakyat Indonesia (BRI) Tbk 2013-2018
Laporan Tahunan Bank Pembangunan Daerah Jawa Timur Tbk 2013-2018
Laporan Tahunan Bank Pembangunan Daerah Jawa Barat dan Banten Tbk 2013-2018
Laporan Tahunan Semen Indonesia Tbk 2013-2018
Laporan Tahunan Telekomunikasi Indonesia Tbk 2013-2018
Laporan Tahunan Bank Negara Indonesia (BNI) Tbk 2013-2018
Laporan Tahunan Bank Danamon Tbk 2013-2018
Laporan Tahunan Bukit Asam Tbk 2013-2018
Laporan Tahunan Adira Dinamika Multifinance Tbk 2013-2018
Laporan Tahunan Unilever Tbk 2013-2018
Laporan Tahunan Astra International Tbk 2013-2018
Laporan Tahunan Express Transindo Tbk 2013-2018
Laporan Tahunan PT Bakrie Development Tbk 2013-2018
Laporan Tahunan PT Indika Energy Tbk 2013-2018
Laporan Tahunan PT Bank Mandiri Tbk 2013-2018
Laporan Tahunan PT Indosat Tbk 2013-2018
Laporan Tahunan PT Bakrie Sumatra Plantations Tbk 2013-2018
Laporan Tahunan PT Astra Agro Lestari Tbk
Laporan Tahunan PT Bakrie & Brothers Tbk
Nireesh, J.A., Velnampy, T. 2014. "Firm Size and Profitability: A Study of Listed Manufacturing Firms in Sri Lanka." *International Journal of Business and Management*, Vol. 0, No.4.
Nyeadi, J. D., Ibrahim, M., & Sare, Y. A. 2018. "Corporate social responsibility and financial performance nexus." *Journal of Global Responsibility*, 9(3), 301–328. Diakses pada 29 Februari 2020. <https://doi.org/10.1108/jgr-01-2018-0004>
McWilliams, A., & Siegel, D. 2000. "Corporate social responsibility and financial performance: Correlation or misspecification?" *Strategic Management Journal*, 21(5), 603–609. Diakses pada 15 Maret 2020. [https://doi.org/10.1002/\(SICI\)1097-0266\(200005\)21:5<603::AID-SMJ101>3.0.CO;2-3](https://doi.org/10.1002/(SICI)1097-0266(200005)21:5<603::AID-SMJ101>3.0.CO;2-3)
Meigs, R. F., Meigs, M. A., Bettner, M. and Whittington, R. 1996. *Accounting: The basis for business decision (10th ed)*, pp. 5-28. NY: The McGraw-Hill Companies, Inc.
Platonova, E., Asutay, M., Dixon, R., & Mohammad, S. 2018. "The Impact of Corporate Social Responsibility Disclosure on Financial Performance: Evidence from the GCC Islamic Banking Sector." *Journal of Business Ethics*, 151(2), 451–471. Diakses pada 30 Februari 2020. <https://doi.org/10.1007/s10551-016-3229-0>
Puspitaningrum, D., & Atmini, S. 2012. "Corporate Governance Mechanism and the Level of Internet Financial Reporting: Evidence from Indonesian Companies." *Procedia Economics and Finance*, 2(Af), 157–166. Diakses pada 1 April 2020. [https://doi.org/10.1016/s2212-5671\(12\)00075-5](https://doi.org/10.1016/s2212-5671(12)00075-5)

- Qiao, M., Xu, S., & Wu, G. 2018. "Corporate social responsibility and the long-term performance of mergers and acquisitions: Do regions and related-party transactions matter?" *Sustainability (Switzerland)*, 10(7). Diakses pada 1 Februari 2020. <https://doi.org/10.3390/su10072276>
- Robbins, Stephen P., Coulter. 2005. *Manajemen Edisi ke 7 Jilid 1*. Jakarta: Indeks Group Gramedia.
- Safarina. 2016. "The Development Of Islamic Social And Environmental Reporting." *Journal of Education and Social Sciences*, Vol. 4.
- Saidi, Zaim dan Abidin, Hamid. 2004. *Menjadi Bangsa Pemurah: Wacana dan Praktek Kedewasaan Sosial di Indonesia*. Jakarta: Pustaka Jaya.
- Sayekti, Y. 2015. "Strategic Corporate Social Responsibility (CSR), Company Financial Performance, and Earning Response Coefficient: Empirical Evidence On Indonesian Listed Companies." *Procedia - Social and Behavioral Sciences*, 211, 411–420. Diakses pada 23 Februari 2020. <https://doi.org/10.1016/j.sbspro.2015.11.054>
- Schermerhorn, J. R. 1996. *Management*. New York: John Willer & Sons, Inc.
- Sidharta, Utama. 2007. "Evaluasi Infrastruktur Pendukung Pelaporan Tanggung Jawab Sosial dan Lingkungan di Indonesia." Diakses pada 20 April 2020. https://www.ui.ac.id/download/_pdf/evaluasi_infrastruktur_pendukung_pelaporan_tanggun.pdf.
- Sri Urip. 2014. *Strategi CSR: Tanggung Jawab Sosial Perusahaan Untuk Peningkatan Daya Saing Perusahaan di Pasar Negara Berkembang*. Tangerang Selatan: Lentera Hati.
- Soemahadiwidjojo, Arini T. 2015. *Panduan Praktis Menyusun KPI*. Jakarta: Penebar Swadaya.
- Solihin, Ismail. 2008. *Corporate Social Responsibility: From Charity to Sustainability*. Jakarta: Salemba Empat.
- Solihudin, A. R., & Gumelar, B. 2018. "Tanggung Jawab Sosial Perusahaan Pada Industri Rokok." *BALANCE: Economic, Business, Management and Accounting Journal*, 15(02). Diakses pada 20 Januari 2020. <https://doi.org/10.30651/blc.v15i02.1785>.
- Steiner, Achim. 2013. *Pedoman Pelaporan Standar Global Reporting Initiative G-4*. Amsterdam: Global Reporting Initiative Press.
- Susiloadi, Priyanto. 2008. *Implementasi Corporate Social Responsibility untuk Mendukung Pembangunan Berkelanjutan*. Surakarta: Spirit Publik.
- Sueb, Memed. 2011. *Pengaruh biaya sosial terhadap kinerja sosial, keuangan perusahaan terbuka di Indonesia*. Bandung: Simposium Nasional Akuntansi IV.
- Suharto, Edi. 2007. *Pekerjaan sosial di dunia industri memperkuat tanggung jawab sosial perusahaan*. Bandung: Penerbit Reflika Aditama.
- Sutrisno, Edy. 2016. *Manajemen Sumber Daya Manusia Edisi Pertama Cetakan Kedelapan*. Jakarta: Prenadamedia Group.
- SWA. 2012. "Tahun 2012 Dana CSR Perusahaan Capai Rp 10 Triliun" *Darandono*, 7 Desember. Diakses pada 20 Maret 2020. <https://swa.co.id/swa/csr-corner/tahun-2012-dana-csr-perusahaan-capai-rp-10-triiun-2>.

- Syamsudin. 2009. *Manajemen Keuangan Perusahaan*. Jakarta: PT Raja Grafindo Persada.
- Syamsudin. 2009. *Manajemen Keuangan Perusahaan*. Jakarta: PT Raja Grafindo Persada.
- UU No.40 Tahun 2007 Tentang Kewajiban Perseroan Terbatas pada bidang sumber daya alam untuk melaksanakan *corporate social responsibility*. 2 April
- Van Beurden, P., & Gössling, T. 2008. "The worth of values - A literature review on the relation between corporate social and financial performance." *Journal of Business Ethics*, 82(2), 407–424. Diakses pada 20 April 2020. <https://doi.org/10.1007/s10551-008-9894-x>
- Vanclay, F. 2009. "The triple bottom line and impact assessment: How do TBL, EIA, SIA, SEA and EMS relate to each other?" *Tools, Techniques and Approaches for Sustainability: Collected Writings in Environmental Assessment Policy and Management*, 6(3), 101–124. Diakses pada 10 Maret 2020. https://doi.org/10.1142/9789814289696_0006
- Wang, Z., & Sarkis, J. 2017. "Corporate social responsibility governance, outcomes, and financial performance." *Journal of Cleaner Production*, 162, 1607–1616. Diakses pada 2 April 2020. <https://doi.org/10.1016/j.jclepro.2017.06.142>
- Weng, P. S., & Chen, W. Y. 2017. "Doing good or choosing well? Corporate reputation, CEO reputation, and corporate financial performance." *North American Journal of Economics and Finance*, 39(1), 223–240. Diakses pada 2 Februari 2020. <https://doi.org/10.1016/j.najef.2016.10.008>
- Widarjono, Agus. 2017. *Ekonometrika Pengantar dan Aplikasinya, Edisi Keempat*. Yogyakarta. UPP STIM YKPN
- Widya. 2016. "Profitabilitas dan *Corporate Social Responsibility* Pada Perusahaan *High dan Low Profile*." *Jurnal Akuntansi Universitas Udayana*. Pp 997–1004. ISSN: 2303-8556.
- Withisuphakorn, P. 2018. "Relationship between CSR and financial performance: The first comparative study on listed companies in Thailand and the USA." *International Journal of Economic Policy in Emerging Economies*, 11(4), 367–377. Diakses pada 20 Januari 2020. <https://doi.org/10.1504/IJEPEE.2018.094524>
- Wirnana, Wing Wahyu. 2011. *Analisis Ekonometrika dan Statistika dengan Eviews, Edisi Ketiga*. Yogyakarta : Unit Penerbit dan Percetakan (UPP STIM YKPN).
- Wooldridge, Jeffrey M. 2009. *Pengantar Ekonometrika: Pendekatan Modern (Edisi keempat)*. Mason: South-Western.
- Wooldridge, Jeffrey M. 2013. *Introductory Econometrics A Modern Approach*. Amerika: South Western Cengage Learning.
- Zhao, T., & Xiao, X. 2019. "The impact of corporate social responsibility on financial constraints: Does the life cycle stage of a firm matter?" *International Review of Economics and Finance*, 63(August 2018), 76–93. Diakses pada 20 Maret 2020. <https://doi.org/10.1016/j.iref.2018.08.010>

Zhu, Q., Liu, J., & Lai, K. H. 2016. "Corporate social responsibility practices and performance improvement among Chinese national state-owned enterprises." *International Journal of Production Economics*, 171, 417–426. Diakses pada 20 Februari 2020. <https://doi.org/10.1016/j.ijpe.2015.08.005>