

DAFTAR PUSTAKA

- Ambadar, J., (2008). 'Corporate Social Responsibility dalam Praktik di Indonesia'. Edisi 1. Jakarta: Penerbit Elex Media Computindo.
- Asmeri, R., Alvionita, T. and Gunardi, A. (2017) 'CSR Disclosures in the Mining Industry: Empirical Evidence from Listed Mining Firms in Indonesia', Indonesian Journal of Sustainability Accounting and Management, 1(1), p. 16.
- Atmaja, *et al.* (2019). 'Pengaruh Pengungkapan Corporate Social Responsibility Terhadap Kinerja Keuangan Perusahaan (Studi Empiris pada Perusahaan yang Terdaftar di Indeks SRI-KEHATI Bursa Efek Indonesia)'. *E-Journal Ekonomi Bisnis dan Akuntansi*. Vol. 7 No.1
- Branco, Manuel C. dan Rodrigues, L. L. (2008). 'Factors Influencing Social Responsibility Disclosure by Portuguese Companies. Journal of Business Ethics', p.683
- Cahyono, Budi, (2011), 'Corporate Social Responsibility Terhadap Kinerja Keuangan Dengan Kepemilikan Asing Sebagai Variabel Moderating' Skripsi, Semarang : Universitas Diponegoro
- Christanty, J. (2017). 'The Influence of Corporate Social Responsibility to Corporate Financial Performance. Journal of Applied Accounting and Taxation'. Vol. 2 No.1
- Clarkson, M. E. (1995). 'A stakeholder framework for analyzing and evaluating corporate social performance. Academy of Management Review', 20, p.92-117.
- Cooper, D. R. and Emory, W. (1995). 'Business Research Methods. Irwin (Irwin Advantage Series for Computer Education)'. Available at: <https://books.google.co.id/books?id=Am21AAAAIAAJ>.
- Deegan, C. (2000). 'Financial Accounting Theory'. McGraw Hill Book Company.
- Dewi, K. dan Monalisa. (2016). 'Effect of Corporate Social Responsibility Disclosure on Financial Performance with Audit Quality as a Moderating Variable. Binus Business Review'. 7(2). p. 149-155.
- Diviney, E., Lillywhite, S. (2007), 'Ethical Threads: Corporate Social Responsibility in the Australian Garment Industry, Brotherhood of St Laurence, Melbourne'. Retrieved from: <http://library.bsl.org.au/jspui/handle/1/1727>
- Fahmi, I. (2012). 'Analisis kinerja keuangan–panduan bagi akademisi, manajer, dan investor untuk menilai dan menganalisis bisnis dari aspek keuangan'. Bandung: Alfabeta.
- Fajar, G., Kinarsih. (2020). 'Pengaruh Corporate Social Responsibility (CSR) Terhadap Kinerja Keuangan Perusahaan Pada Perusahaan Sektor Industri Barang Konsumsi Yang Terdaftar Di Bursa Efek Indonesia'. Konferensi Ilmiah Mahasiswa UNISSULA 4
- Felisia. (2011). 'Pengukuran kinerja keuangan dengan pendekatan economic value added dan financial value added'. Bina Ekonomi Majalah Ilmiah Fakultas Ekonomi Unpar, 15 (2), p.57-65.

- Ferry, M. G. & Jones, W. H. (1979). 'Determinants of financial structure: A new methodological approach. *Journal of Finance*', 01 XXXXIV(3).
- Fontaine, M. (2013) 'Corporate Social Responsibility and Sustainability : The New Bottom Line?', *International Journal of Business and Social Science*, 4(4).
- Freeman, R; Edward; and McVea, J. (2001). 'A Stakeholder Approach to Strategic Management'.
- Gangi, F., Mustilli, M., Varrone, N. & Daniele, L. M. (2018). 'Corporate social responsibility and banks' financial performance'. *International Business Research*, Vol. 11, No. 10, 2018. <https://doi.org/10.5539/ibr.v11n10p42>
- Gardetti, M.A., Torres, A.L. (2013), 'Introduction, in: Gardetti, M.A., Torres, A.L. (Eds.), *Sustainability in Fashion and Textiles: Values, Design, Production and Consumption*', Greenleaf Publishing Limited, Sheffield,
- Ghozali, I. (2006). 'Aplikasi analisis multivariate dengan program SPSS'. Semarang: Badan Penerbit Universitas Diponegoro
- Ghozali, I. (2018). 'Aplikasi analisis multivariate dengan program SPSS'. Semarang: Badan Penerbit Universitas Diponegoro
- Gray, et al. (1996). 'Accounting and Accountability: Changes and Challenges in Corporate Social and Environmental Reporting'. Prentice Hall Europe, Hemel Hempstead.
- Gulsevim. Y.G. and Gokhan. S.G., (2009). 'Corporate Social Responsibility Practices of the Texile Firm Quted in Istabul Stock Exchange'. *International Journal of Business, Economics, Finance and Management Sciences*.
- Gunde, *et al.* (2017). 'Analisis Pengaruh Leverage terhadap Profitabilitas pada Perusahaan Manufaktur Sub Industri Food and Beverages yang Terdaftar di BEI 2012-2015'. *Jurnal EMBA Vol.5 No.3*
- Gupta, M. (2012), 'Corporate Social Responsibility in the Global Apparel Industry: An Exploration of Indian Manufacturers' Perceptions', working paper, University of North Carolina, Greensboro.
- Guthrie, J., & Parker, L. D. (1990). 'Corporate social disclosure practice: A comparative international analysis' *Advances in Public Interest Accounting*, 3.
- Hermawan, Asep. (2006). 'Penelitian Bisnis - Paragidma Kuantitatif'. Jakarta: Grasindo
- Hery. (2015). 'Analisis Kinerja Manajemen: (The Best financial Analysis, Menilai Kinerja manajemen Berdasarkan Rasio Keuangan)'. Jakarta: Grasindo.
- IAI. (2013) 'PSAK 1 Penyajian Laporan Keuangan'. Indonesia. Available at: <http://iaiglobal.or.id/v03/standar-akuntansi-keuangan/pernyataan-sak-7-psak-1-penyajian-laporan-keuangan>.
- Kotler, P., & Nance, L. (2005). 'Corporate Social Responsibility: Doing The Most Good for Your Company and Your Cause: John Wiley & Sons Inc'.
- Kuntari, Y. dan A. Sulistyani, (2007). 'Pengaruh Karakteristik Perusahaan Terhadap Pengungkapan Tanggung Jawab Sosial dalam Laporan Tahunan Perusahaan Indeks Letter Quality (LQ 45) Tahun 2005'. *ASET. Volume 9 Nomor 2. Agustus* : 494-515.

- Kurucz *et al.* (2008). 'The Business Case for Corporate Social Responsibility. The Oxford Handbook of Corporate Social Responsibility'. New York: Oxford University Press Inc.
- Liaou, A., Sharma, Z. (2012). 'Environmental corporate social responsibility and financial performance: Disentangling direct and indirect effects'. *Ecological Economics*, 78, 100-110. doi:10.1016/j.ecolecon.2012.04.004
- Mansaray, *et al.* (2017). 'The Impact of Corporate Social Responsibility Disclosure on Financial Performance of Firms in Africa'. *International Journal of Economics and Financial Issues*, 2017, 7(5), 137-146.
- Marnelly, T.Romy. (2012). '*Corporate Social Responsibility (CSR) : Tinjauan Teori dan Praktik di Indonesia*'. *Jurnal Aplikasi Bisnis* Vol. 2 No.2 . Hal 51
- McWilliams, A. and Siegel, D. (2000) 'Corporate social responsibility and financial performance: correlation or misspecification?', *Strategic Management Journal*. John Wiley & Sons, Ltd, 21(5), pp. 603–609.
- Mohd Ghazali, N. A. (2007). 'Ownership structure and corporate social responsibility disclosure: some Malaysian evidence', *Corporate Governance: The international journal of business in society*. Emerald Group Publishing Limited, 7(3), pp. 251–266.
- Mursitama, *et al.*(2011). '*Corporate Social Responsibility (CSR) Di Indonesia, Teori dan Implementasi: Studi Kasus Community Development Riaupulp*'. Jakarta: Institute For Development Of Economics And Finance (Indef)
- Nguyen, *et al.* (2021). 'Factors Influencing Corporate Social Responsibility Disclosure and Its Impact on Financial Performance: The Case of Vietnam'. *Sustainability* , 13, 8197. <https://doi.org/10.3390/su13158197>
- Nugraha, Arman Susilo.(2011).'*Pengaruh Sebelum Dan Sesudah Penerapan Coporate Social Responsibility Terhadap Profitabilitas PT. Telkom Indonesia*'. Skripsi. Surabaya: Sekolah Tinggi Ilmu Ekonomi Perbanas.
- Nurdiana, D. (2018). 'Pengaruh Ukuran Perusahaan Dan Likuiditas Terhadap Profitabilitas'. *Menara Ilmu*. XII(6).
- Nurlaela, *et al.* (2019). 'Peran Pengungkapan CSR dan Mekanisme GCG Pada Kinerja Keuangan Terhadap Nilai Perusahaan'. *Jurnal Ecodemica*, Vol.3 No.2. p.98-108
- Patten, D.M. 'Exposure, Legitimacy, and Social Disclosure'. *J. Account. Public Policy* 1991, 10, 297–308.
- Perry, P., Towers, N. (2013), "Conceptual Framework Development for CSR Iplementation in Fashion Supply Chains", *International Journal of Physical Distribution & Logistics Management*, Vol. 43, No. 5/6,
- Platonova, *et al.* (2016). 'The Impact of Corporate Social Responsibility Disclosure on Financial Performance: Evidence from the GCC Islamic Banking Sector'. *J Bus Ethics* (2018) 151:451–471.
- Pratiwi, A., Nurulrahmatia, N., & Muniarty, P. (2020). 'Pengaruh Corporate Social Responsibility (CSR) Terhadap Profitabilitas Pada Perusahaan Perbankan Yang Terdaftar di BEI'. *OWNER Riset & Jurnal Akuntansi*, 4(1).
- Putu, D. (2016). 'Pengaruh Corporate Social Responsibility Terhadap Kinerja Keuangan'. *Jurnal Bisnis dan Kewarusahaan* Vol.12 No.2

- Rachmawati, Yuni. (2015). 'Pengaruh Umur Listing, Kepemilikan Asing, Ukuran Dewan Komisaris, Status Perusahaan Terhadap Pengungkapan Corporate Social Responsibility Dalam Laporan Tahunan'. Proceeding Sriwijaya Economic and Business Conference 2015, Hal 432-448.
- Raharjo, Santoso T. (2017). 'CSR: Relasi Dinamis Antara Perusahaan Multinasional dengan Masyarakat Lokal'. Jatinangor: Unpad Press.
- Rahmat, G. (2009). 'Corporate Social Responsibility'. Retrieved from www.ginooo.wordpress.com
- Rachmawati, A., Endang., & Rosalita R. A. (2016). 'Pengaruh pengungkapan corporate social responsibility dan corporate governance terhadap Tax Avoidance'. Jurnal Perpajakan, 10(1).
- Ramadhana, Y., Yuyetta, E. (2015). 'Pengaruh Corporate Social Responsibility (Csr) Terhadap Kinerja Perusahaan (Studi Empiris Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia Periode 2009-2013)'. Diponegoro Journal of Accounting Vol. 4, No.3
- Rengganis, *et al.* (2018). "Pengaruh Corporate Governance dan Pengungkapan Corporate Social Responsibility terhadap Agresivitas Pajak." Jurnal E-Jurnal Akuntansi Universitas Udayana 24(2): 871– 898.
- Saidi, Zaim dan Hamid, A. (2004). 'Corporate Social Responsibility: Alternatif bagi Pembangunan Indonesia'. Jakarta: ICSD.
- Satya, *et al.* (2017). 'Pengembangan Industri Tekstil Nasional: Kebijakan Inovasi dan Pengolahan Menuju Peningkatan Daya Saing'. Jakarta: Yayasan Pustaka Obor Indonesia.
- Shinta, dkk. (2018). 'Pengaruh Pengungkapan Corporate Social Responsibility Dan Leverage Terhadap Agresivitas Pajak. Jurnal Penelitian dan Pengembangan Akuntansi'. Vol.12 No.2. h.125-144
- Sugiyono. (2013). 'Metode Penelitian Kuantitatif Kualitatif dan R&D'. Bandung: Alfabeta.
- Sukadana, I. K. A., & Triaryati, N. (2018). 'Pengaruh Pertumbuhan Penjualan, Ukuran Perusahaan, dan Leverage terhadap Profitabilitas pada Perusahaan Food and Beverage BEI'. E-Jurnal Manajemen Universitas Udayana, 7(11)
- Susanti, R., & Pertiwi, I. F. P. (2019). 'The role of ISR disclosure as moderator the relationship between profitability and leverage towards corporate value'. Indonesian Journal of Islamic Economics Research, 1(2), 58–66.
- Sutrisno. (2009). 'Manajemen Keuangan Teori, Konsep dan Aplikasi'. edisi pert. Yogyakarta: Penerbit Ekonisia.
- Tanudjaja, BB. (2006). 'Perkembangan Corporate Social Responsibility di Indonesia. Nirmana', Vol.8 No. 2,p. 92-98.
- Titisari, K. H., E. Suwardi dan D. Setiawan. (2010). 'Corporate Social Responsibility (CSR) dan Kinerja Perusahaan'. Simposium Nasional Akuntansi XII. Universitas Jendral Soedirman Purwokerto.
- Thi, Hang. *et al.* (2018). 'Effect of Corporate Social Responsibility Disclosure on Financial Performance'. Asian Journal of Finance & Accounting Vol. 10, No. 1
- Triyanto, Eko. (2010). 'Faktor-Faktor yang Mempengaruhi Pengungkapan Tanggung jawab Sosial (Study Empiris Pada Perusahaan-Perusahaan yang

- Terdaftar Di Bursa Efek Indonesia Selama Tahun 2005-2008)'. Skripsi Program Sarjana Jurusan Akuntansi Fakultas Ekonomi Universitas Sebelas Maret.
- Ullmann, A. A. (1985). 'Data in search of a theory: a critical examination of the relationships among social performance, social disclosure, and economic performance of U. S. firms'. *The Academy of Management Review*, 10(3), 540-557.
- Wagner Mainardes, E., Alves, H. & Raposo, M. (2011). 'Stakeholder theory: issues to resolve'. *Management Decision*, 49, 226-252.
- Wati, Lela N. (2019). 'Model *Corporate Social Responsibility* (CSR). Ponorogo : Penerbit Myria Publisher
- Wibisono, Y. (2007). 'Membedah konsep & aplikasi CSR (Corporate Social Responsibility)'. PT Gramedia. Jakarta.
- Widjaja, G., & Yeremia, A. P. (2008). 'Risiko Hukum dan Bisnis Perusahaan Tanpa CSR'. Jakarta: Forum Sahabat.
- Widya, S. (2020). 'The Effect Of Ownership Structure And Firm Size To Corporate Social Responsibility Disclosure'. *International Journal of Business, Economics and Law*, Vol. 22, Issue 1
- Wijesinghe, K.N., Senaratne, S. (2011), 'Impact of disclosure of corporate social responsibility on corporate financial performance in bank, finance and insurance sector in Sri Lanka'. *Faculty of Commerce and Management Studies Journal*, 4, 1-18.