

## Daftar Pustaka

- Abd Rahman, I. & Ku Ismail, K. N. I., 2016. The effects of political connection on corporate social responsibility disclosure – evidence from listed companies in Malaysia. *International Journal of Business and Management Invention* 5(2): 16-21. Retrieved from [https://www.researchgate.net/publication/303402635\\_The\\_effects\\_of\\_political\\_connection\\_on\\_corporate\\_social\\_responsibility\\_disclosure\\_-\\_evidence\\_from\\_listed\\_companies\\_in\\_Malaysia](https://www.researchgate.net/publication/303402635_The_effects_of_political_connection_on_corporate_social_responsibility_disclosure_-_evidence_from_listed_companies_in_Malaysia)
- Ahmad, Nurulyasmin Binti Ju; Rashid, Afzalur; and Gow, Jeff. (2017) Board Independence and Corporate Social Responsibility (CSR) Reporting in Malaysia, *Australasian Accounting, Business and Finance Journal*, 11(2), 2017, 61-85. doi:10.14453/aabfj.v11i2.5
- Ahmad, N. N. N., & Hossain, D. M. (2015). Climate Change and Global Warming Discourses and Disclosures in the Corporate Annual Reports: A Study on the Malaysian Companies. *Procedia - Social and Behavioral Sciences*, 172, 246–253. doi:10.1016/j.sbspro.2015.01.361
- Ainy, R. N., & Barokah, Z. (2019). Corporate Governance, Environmental Responsibility and Firm Value: An Empirical Study in Indonesia and Malaysia. *Journal of Accounting and Investment*. Vol. 2. No. 2.
- Avram, D. O., Domnanovich, J., Kronenberg, C., & Scholz, M. (2018). Exploring the integration of corporate social responsibility into the strategies of small and medium-sized enterprises: A systematic literature review. *Journal of cleaner production*.
- Behringer, K., & Szegedi, K. (2016). The role of CSR in achieving sustainable development—Theoretical approach. *European Scientific Journal, ESJ*, 12(22), 10.
- Bencheikh, F., & Taktak, N. B. (2017). Political Connections and Debt Access: The Case of Tunisian Firms. *International Journal of Economics and Financial Issues*, 7(3), 180–185. Retrieved from <https://www.econjournals.com/index.php/ijefi/article/view/4357>
- Carroll, A. B. (1991). The Pyramid of Corporate Social Responsibility: Toward the Moral Management of Organizational Stakeholders. *Business Horizons*, 34(4), 39-48
- Carroll, A. B. (2016). Carroll's pyramid of CSR: taking another look. *International journal of corporate social responsibility*, 1(1), 3.
- Chan, M. C., Watson, J., & Woodliff, D. (2013). Corporate Governance Quality and CSR Disclosures. *Journal of Business Ethics*, 125(1), 59-73. doi:10.1007/s10551-013-1887-8

- Cheng, E. C. M., & Courtenay, S. M. (2006). Board composition , regulatory regime and voluntary disclosure. *The International Journal of Accounting*, 41(3), 262–289.
- Choi, S. G., & Storr, V. H. (2018). A culture of rent seeking. *Public Choice*, 181(1-2), 101-126. doi:10.1007/s11127-018-0557-x
- Conecomm. (2015). Cone Communications/ Ebiquty: Global CSR Study. <https://conecomm.com/2015-cone-communications-ebiquity-global-csr-study/>
- da Silva Junior, A., de Oliveira Martins-Silva, P., de Araújo Vasconcelos, K. C., Correa da Silva, V., Martins Silva de Brito, S. L., & Rocha Monteiro, J. M. (2019). Sustainability and corporate social responsibility in the opinion of undergraduate students in management programs: Between the concrete and the abstract. *Journal of cleaner production*, 207, 600-617. doi:10.1016/j.jclepro.2018.10.011
- de Villiers, C., & van Staden, C. J. (2006). Can less environmental disclosure have a legitimising effect? Evidence from Africa. *Accounting, Organizations and Society*, 31(8), 763-781. doi:10.1016/j.aos.2006.03.001
- Dalton, D. R., Daily, C. M., Johnson, J. L., Ellstrand, A. E., Dalton, D. A. N. R., & Daily, C. M. (2014). Number of Directors and Financial Performance: A Meta-Analysis. *The Academy of Management Journal*, 42(6), 674–686.
- Dewi, D. A. P. S. (2015). Kewajiban Hukum Tanggung Jawab Sosial Perusahaan (Corporate Social Responsibility) dalam Peraturan Perundang-undangan di Indonesia. *Kumpulan Jurnal Mahasiswa Fakultas Hukum*.
- Duthler, G., & Dhanesh, G. S. (2018). The role of corporate social responsibility (CSR) and internal CSR communication in predicting employee engagement: Perspectives from the United Arab Emirates (UAE). *Public Relations Review*, 44(4), 453-462.
- Elkington, J. (1997) *Cannibals With Forks: The Triple Bottom Line in 21st Century Business*, London, Oxford
- Erdayosi, E., & Putri, wika. (2019). THE EFFECT OF POLITICAL CONNECTION OF CSR DISCLOSURE WITH PROFITABILITY AS MODERATING VARIABLE. *JOURNAL OF APPLIED MANAGERIAL ACCOUNTING*, 3(2), 247-261. <https://doi.org/10.30871/jama.v3i2.1551>
- Faccio, M. (2003). Politically Connected Firms. *The American Economic Review*, 96(1), 369-386.
- Faccio, M. (2006). Politically connected firms. *American economic review*, 96(1), 369-386

- Finegold, D., Benson, G. S., & Hecht, D. (2007). Corporate Boards and Company Performance: review of research in light of recent reforms. *Corporate Governance: An International Review*, 15(5), 865–878
- Frederick, W. C. (2006). Corporation Be Good! the Story of Corporate Social Responsibility: Dog Ear Publishing, LLC.
- Freeman, R. E. (2010). *Strategic management: A stakeholder approach*: Cambridge university press.
- Galbreath, J. (2010). Corporate Governance Practices that Address Climate Change: an Exploratory Study. *Business Strategy and the Environment*, 19(5), 335–350.
- Galvão, A., Mendes, L., Marques, C., & Mascarenhas, C. (2019). Factors influencing students' corporate social responsibility orientation in higher education. *Journal of cleaner production*, 215, 290-304
- Ghabayen, M. A., Mohamad, N. R., & Ahmad, N. (2016). Board characteristics and corporate social responsibility disclosure in the Jordanian banks. *Corporate Board: role, duties and composition*, 12(1-1), 84-100. doi:10.22495/cbv12i1c1art2
- Ghozali, I. (2011). Analisis Multivariate dengan Program IBM SPSS 19. Semarang: Badan Penerbit Fakultas Ekonomi Universitas Diponegoro.
- Goh, L., Liu, X., & Tsang, A. (2018). Voluntary disclosure of corporate political spending. *Journal of Corporate Finance*. doi:10.1016/j.jcorpfin.2018.08.014
- Gudono. 2017. *Analisis Data Multivariat*. Yogyakarta: BPF
- Guthrie, J., & Parker, L. D. (1989). Corporate Social Reporting: A Rebuttal of Legitimacy Theory. *Accounting and Business Research*, 19(76), 343-352. doi:10.1080/00014788.1989.9728863
- Harymawan, I., & Nowland, J. (2016). Political connections and earnings quality: how do connected firms respond to changes in political stability and government effectiveness? *International Journal of Accounting & Information Management*, 24(4), 339-356.
- Harymawan, I. (2018). Why do firms appoint former military personnel as directors? Evidence of loan interest rate in militarily connected firms in Indonesia. *Asian Review of Accounting*, 28(1), 1–18.
- Hudson, A. (2001). NGOs' transnational advocacy networks: from "legitimacy" to "political responsibility"? *Global Networks*, 1(4), 331 - 352
- ISO. 2007. "ISO 26000: Guidance on Social Responsibility", ISO/FDIS 26000:2007 (E)
- Jia, M., & Zhang, Z. (2016). How long does the influence of organizational deviance have on innocent firms? *Journal of Business Research*, 69(8), 2649-2663. doi:10.1016/j.jbusres.2015.11.001
- Jizi, M., Salama, A., Dixon, R., & Stratling, R. (2013). Corporate Governance and Corporate Social Responsibility Disclosure: Evidence from the US Banking

- Sector Corporate Governance and Corporate Social Responsibility Disclosure : Evidence from the US Banking Sector. *Journal of Business Ethics*, 125(4), 601–615.
- John, K., & Senbet, L. W. (1998). Corporate governance and board effectiveness. *Journal of Banking & Finance*, 22(4), 371–403.
- Jones, P., Wynn, M., Hillier, D., & Comfort, D. (2017). The sustainable development goals and information and communication technologies. *Indonesian Journal of Sustainability Accounting and Management*, 1(1), 1-15.
- Jones, T. M. (1980). Corporate social responsibility revisited, redefined. *California management review*, 22(3), 59-67.
- Keith, Timothy Z. 2019. *Multiple Regression and Beyond: An Introduction to Multiple Regression and Structural Equation Modeling*. 3rd ed. New York: Routledge.
- Kilic, M., & Kuzey, C. (2019). The effect of corporate governance on carbon emission disclosures Evidence from Turkey. *International Journal of Climate Change Strategies and Management*, 11(1), 35–53.
- Lamont, M., Kennelly, M., & Weiler, B. (2018). Volunteers as tour guides: a stakeholder–agency theory case study. *Current Issues in Tourism*, 21(1), 58-77.
- Laskar, N. (2018). Impact of Corporate Sustainability Reporting on Firm Performance: An Empirical Examination in Asia. *Journal of Asia Business Studies*, 12, 571-593. doi:10.1108/JABS-11-2016-0157
- Lee, S., Park, Y., & Klassen, R. D. (2015). Market Responses to Firms' Voluntary Climate Change Information Disclosure and Carbon Communication. *Corporate Social Responsibility and Environmental Management*, 22(1), 1–12.
- Li, S., Song, X., & Wu, H. (2014). Political Connection, Ownership Structure, and Corporate Philanthropy in China: A Strategic-Political Perspective. *Journal of Business Ethics*, 129(2), 399-411. doi:10.1007/s10551-014-2167-y
- Lin, K. J., Tan, J., Zhao, L., & Karim, K. (2015). In the name of charity: Political connections and strategic corporate social responsibility in a transition economy. *Journal of Corporate Finance*, 32, 327-346. doi:10.1016/j.jcorpfin.2014.10.007
- McCarthy, S., Oliver, B., & Song, S. (2017). Corporate social responsibility and CEO confidence. *Journal of Banking & Finance*, 75, 280–291. doi:10.1016/j.jbankfin.2016.11.024

- Muttakin, M., Mihret, D., Khan, A. (2018). Corporate political connection and corporate social responsibility disclosures. *Accounting, Auditing & Accountability Journal*, Emerald Group Publishing Limited, vol. 31(2), pages 725-744, February. DOI: 10.1108/AAAJ-06-2015-2078
- Nasih, M., Harymawan, I., Putra, F. K. G., & Qotrunnada, R. (2019). Military Experienced Board and Corporate Social Responsibility Disclosure: An Empirical Evidence From Indonesia. *Entrepreneurship and Sustainability Issues*, 7(1), 553–573.
- National University of Singapore. (2022). Climate Reporting in ASEAN: State of Corporate Practice. <https://bschool.nus.edu.sg/cgs/research/sustainability-reporting/>
- Natonis, S. (2023). Pengaruh Koneksi Politik Terhadap Pengungkapan Tanggung Jawab Sosial Perusahaan: Stabilitas Politik Sebagai Variabel Moderasi. *Jurnal Akuntansi, Keuangan dan Audit*. Vol. 8 No1, Halaman 33-40. <http://www.jurnal.pnk.ac.id/index.php/jaka/article/download/1084/564>
- Niessen, A., & Ruenzi, S. (2009). Political Connectedness and Firm Performance: Evidence from Germany. *German Economic Review*, 11(4), 441–464
- Ocran, E. (2011). The effect of corporate social responsibility (CSR) on performance of multinational companies', A case study of Nestle Ghana Limited. *Kwame Nkrumah University of Science and Technology, Institute of Distance Learning*.
- O'Dwyer, B., Owen, D., & Unerman, J. (2011). Seeking legitimacy for new assurance forms: The case of assurance on sustainability reporting. *Accounting, Organizations and Society*, 36(1), 31-52. doi:10.1016/j.aos.2011.01.002
- Olawumi, T. O., & Chan, D. W. M. (2018). A scientometric review of global research on sustainability and sustainable development. *Journal of cleaner production*, 183, 231-250. doi:10.1016/j.jclepro.2018.02.162
- Prado-Lorenzo, J.-M., & Garcia-Sanchez, I.-M. (2010). The Role of the Board of Directors in Disseminating Relevant Information on Greenhouse Gases. *Journal of Business Ethics*, 97, 391–424
- Rahman, S. (2011). Evaluation of Definitions: Ten Dimensions of Corporate Social Responsibility. *World Review of Business Research*, 1(1), 166 – 176.
- Rankin, M., Windsor, C., & Wahyuni, D. (2011). An investigation of voluntary corporate greenhouse gas emissions reporting in a market governance system Australian evidence. *Accounting, Auditing & Accountability Journal*, 24(8), 1037-1070.
- Sampong, F., Song, N., Boahene, K., & Wadie, K. (2018). Disclosure of CSR Performance and Firm Value: New Evidence from South Africa on the Basis

- of the GRI Guidelines for Sustainability Disclosure. *Sustainability*, 10(12), 4518. doi:10.3390/su10124518
- Sekaran, Uma, and Roger Bougie. 2016. *Research Methods for Business: Seventh Edition*. Inggris: John Wiley & Sons Ltd.
- Schmidt, M. A., & Cracau, D. (2017). A Cross-Country Comparison of the Corporate Social Responsibility Orientation in Germany and Qatar: An Empirical Study among Business Students. *Business and Professional Ethics Journal*.
- Sinakou, E., Boeve-de Pauw, J., Goossens, M., & Van Petegem, P. (2018). Academics in the field of Education for Sustainable Development: Their conceptions of sustainable development. *Journal of cleaner production*, 184, 321-332. doi:10.1016/j.jclepro.2018.02.279
- Solihah, Ratnia. (2016). Pola Relasi Bisnis dan Politik di Indonesia Masa Reformasi: Kasus *Rent-Seeking*. *Jurnal Wacana Politik - Jurnal Ilmiah Departemen Ilmu Politik*, 1(1), 41-52.
- Suchman, M. C. (1995). Managing Legitimacy: Strategic and Institutional Approaches. *The Academy of Management Review*, 20(3), 571-610.
- Sugiyono. (2010). *Statistika untuk Penelitian*. Bandung: Alfabeta
- Verrecchia, R. E. (1983). Discretionary Disclosure. *Journal of Accounting and Economics*, 5, 179-194.
- Wahab, E. A. A., Zain, M. M., & James, K. (2011). Political connections, corporate governance and audit fees in Malaysia. *Managerial Auditing Journal*, 26(5), 393-418. doi:10.1108/02686901111129562
- Watts, G., Fernie, S., & Dainty, A. (2019). Paradox and legitimacy in construction: how CSR reports restrict CSR practice. *International Journal of Building Pathology and Adaptation*, 37(2), 231-246. doi:10.1108/ijbpa-05-2018-0037
- Woodward, D. G., Edwards, P., & Birkin, F. K. (1996). Organizational legitimacy and stakeholder information provision. *British Journal of Management*, 7(4), 329-347.
- Woolridge, Jeffrey M. 2013. *Introductory Econometrics: A Modern Approach*. 5th ed. South-Western: Cengage Learning.
- Zhang, C. (2017). Political connections and corporate environmental responsibility: Adopting or escaping? *Energy Economics*, 68, 539-547. doi:10.1016/j.eneco.2017.10.036