

Daftar Pustaka

- AccountAbility. (2015). *AA1000 Stakeholder Engagement Standard (AA1000SES)*. London: AccountAbility.
- Aguinis, H., & Glavas, A. (2012). What We Know and Don't Know About Corporate Social Responsibility: A Review and Research Agenda. *Journal of Management*, 38(4), 932-968.
- Anggraini, C. (2020). Pengaruh Implementasi CSR Terhadap Persepsi Stakeholder. *Jurnal Ilmiah LISKI (Lingkar Studi Komunikasi)*, 6(2), 116 - 124. doi:10.25124/liski.v6i2.3444.
- Austin, J. L. (1980). *How to do things with words* (2nd ed.). Oxford, UK: Oxford university Press.
- Aupperle, K. E., Carroll, A. B., & Hatfield, J. D. (1985). An Empirical Examination of The Relationship Between Corporate Social Responsibility and Profitability. *Academy of Management Journal*, 28(2), 446–463.
- 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. (1999). Corporate Social Responsibility: Evolution of a Definitional Construct. *Business & Society*, 38(3), 268–295.
- Creswell, J. W., & Creswell, J. D. (2018). *Research Design: Qualitative, Quantitative, and Mixed Methods Approaches*. Fifth edition. Thousand Oaks, California, SAGE Publications, Inc.
- Crifo, P., & Forget, V. D. (2015). The Economics of Corporate Social Responsibility: a Firm-Level Perspective Survey. *Journal of Economic Surveys*, 29(1), 112-130.
- Donaldson, T., & Preston, L. E. (1995). The Stakeholder Theory of The Corporation: Concepts, Evidence, and Implications. *Academy of management Review*, 20(1), 65-91.
- Freeman, R. E., Dmytriiev, S. D., & Philips, R. A. (2021). Stakeholder Theory and the Resource-Based View of the Firm. *Journal of Management*, 20, 1-14.

- Freeman, R. E. (1984). *Strategic Management: A Stakeholder Approach*. Boston: Pitman.
- Ganiem, L. M., & Kurnia, E. (2019). *Komunikasi Korporat (Konteks Teoretis dan Praktis)*. Jakarta: Prenadamedia Group.
- Greenwood, M. (2007). Stakeholder Engagement: Beyond the Myth of Corporate Responsibility. *Journal of Business Ethics*, 74(4), 315–327.
- Hunoldt, M., Oertel, S., & Galander, A. (2020). Being Responsible: How Managers Aim to Implement Corporate Social Responsibility. *Business & Society*, 59(7), 1441-1482. <https://doi.org/10.1177/0007650318777738>.
- Hutagalung, F. A., & Kurnani, T. B. A. (2021). Comparative Analysis of Three Implementation Model of Policies: Case Study in Acid Mine Drainage Management Policy in Indonesia. *E3S Web of Conferences*, 249, 02006. <https://doi.org/10.1051/e3sconf/202124902006>.
- Kanji, G.K., & Chopra, P.K. (2010). Corporate Social Responsibility in a Global Economy. *Total Quality Management & Business Excellence*, 21, 119 - 143.
- Khan, A. R., & Khandaker, S. (2016). A Critical Insight into Policy Implementation and Implementation Performance. *Public Policy and Administration*, 15(4), 538-548. <https://doi.org/10.13165/VPA-16-15-4-02>.
- KPMG. (2017). *The KPMG Survey of Corporate Responsibility Reporting 2017*. <https://assets.kpmg/content/dam/kpmg/be/pdf/2017/kpmg-survey-of-corporate-responsibility-reporting-2017.pdf>.
- Lepore, Luigi *et al.*, 2023. 27 *Journal of Management and Governance Corporate Governance in the Digital Age: The Role of Social Media and Board Independence in CSR Disclosure. Evidence from Italian Listed Companies*. Springer US. <https://doi.org/10.1007/s10997-021-09617-2>.
- Maharesti, W. S. (2018). *Pengaruh Ukuran Dewan Komisaris, Ukuran Perusahaan, Profitabilitas, Kinerja Lingkungan dan Liputan Media Terhadap Pengungkapan Corporate Social Responsibility*. Yogyakarta: Universitas Islam Indonesia.
- McWilliams, A., & Siegel, D. (2001). Corporate Social Responsibility: A Theory of the Firm Perspective. *Academy of Management Review*, 26(1), 117–127.
- Moleong, L. J. (2017). *Metodologi penelitian kualitatif*/Lexy J. Moleong.

- Mitchell, R. K., Agle, B. R., & Wood, D. J. (1997). Toward a Theory of Stakeholder Identification and Salience: Defining the Principle of Who and What Really Counts. *Academy of management review*, 22(4), 853-886.
- Morsing, M., & Schultz, M. (2006). Corporate Social Responsibility Communication: Stakeholder Information, Response and Involvement Strategies. *Business Ethics: A European Review*, 15(4), 323–338.
- Newman, Carol, John Rand, Finn Tarp, and Neda Trifkovic. 2020. Corporate Social Responsibility in a Competitive Business Environment. *Journal of Development Studies* 56(8): 1455–72. <https://doi.org/10.1080/00220388.2019.1694144>.
- Nguyen, B., Cranney, L., Bellew, B., & Thomas, M. (2021). Implementing Food Environment Policies at Scale: What Helps? What Hinders? A Systematic Review of Barriers and Enablers. *International Journal of Environmental Research and Public Health*, 18(19), 10346. <https://doi.org/10.3390/ijerph181910346>.
- O'donovan, G. (2002). Environmental Disclosures in the Annual Report: Extending The Applicability and Predictive Power Of Legitimacy Theory. *Accounting, Auditing & Accountability Journal*, 15(3), 344-371.
- Oktavianawati, L., & Sri W, I. (2019). The Factors that Influence the Disclosure of Corporate Social Responsibility (CSR). *Accounting Analysis Journal*, 7(2), 119-126. <https://doi.org/10.15294/aaj.v7i2.23738>.
- Pramadana, A., Pratami, D., & Puspita, I. A. (2019). Perancangan Perencanaan Manajemen Proyek Berdasarkan Aspek Pemangku Kepentingan dan Komunikasi pada Proyek FTTH PT Telkom Designing Project Management Plan Based on Stakeholder and Communication Aspects on FTTH Project of PT Telkom. vol, 6, 1760-1767.
- Sager, F., & Gofen, A. (2022). The Polity of Implementation: Organizational and Institutional Arrangements inn Policy Implementation. *Governance*, 35(2), 347-364.
- Sugiyono, S. (2019). *Metodologi Penelitian Kualitatif Kuantitatif Dan R&D*. Bandung: Cv. Alfabeta.

- Steenkamp, Hilke, and Ronél Rensburg. 2019. CSR on Display: Using Spectacles and Storytelling as Stakeholder Engagement Mechanisms. *Communitas* 24(October): 1–19.
- Tao, Ran, Jian Wu, and Hong Zhao. 2023. Do Corporate Customers Prefer Socially Responsible Suppliers? An Instrumental Stakeholder Theory Perspective. *Journal of Business Ethics* 185(3): 689–712. <https://doi.org/10.1007/s10551-022-05171-5>.
- Waheed, A., Zhang, Q., Rashid, Y., Tahir, M. S., & Zafar, M. W. (2020). Impact of Green Manufacturing on Consumer Ecological Behavior: Stakeholder Engagement through Green Production and Innovation. *Sustainable Development*, 28(5), 1395-1403.
- Wati, L. N., Syahdam, G. R., & Prambudi, B. (2019). Peran Pengungkapan CSR dan Mekanisme GCG pada Kinerja Keuangan terhadap Nilai Perusahaan. *Jurnal Academica: Jurnal Ekonomi, Manajemen, Dan Bisnis*, 3(2), 98–110. <https://doi.org/10.31311/jeco.v3i2.5635>.
- Waryanti, (2009). *Influence of Company Characteristics Against Disclosure of the Social Manufacturing Company in Indonesia Stock Exchange. Unpublished Thesis in Accounting*, UNDIP.
- Wartina, Prima Apriweni, E. (2018). Dampak Kinerja Lingkungan, Kepemilikan Institusional, Kepemilikan Publik, Leverage, Ukuran Perusahaan dan Pertumbuhan Perusahaan Terhadap Pengungkapan Tanggungjawab Sosial. *Jurnal Akuntansi*, 7(1). <https://doi.org/10.46806/ja.v7i1.454>.
- Wickert, C., & Schaefer, S. M. (2015). Towards a Progressive Understanding of Performativity in Critical Management Studies. *Human relations*, 68(1), 107-130.
- Widaningrum, A., Retnandari, N. D., & Susanto, N. (2024). *Regulatory Impact Analysis (Analisis Dampak Regulasi): Konsep & Penerapannya*. UGM PRESS.