

DAFTAR PUSTAKA

- Adams, Mike, dan Philip Hardwick. "An Analysis of Corporate Donations: United Kingdom Evidence." *Journal of Management Studies* 35, no. 5 (September 1998): 641-654.
- Ahmed, Nazim U., Ray V. Montagno, dan Robert J. Firenze. "Organizational performance and environmental consciousness: an empirical study." *Management Decision* 36, no. 2 (1998): 57-62.
- Arifian, Dhema. "Pengaruh Intensitas R&D dan Profitabilitas Terhadap Tanggung Jawab Sosial Perusahaan (Corporate Social Responsibility)." *Pengaruh Intensitas R&D dan Profitabilitas Terhadap Tanggung Jawab Sosial Perusahaan (Corporate Social Responsibility)*. Semarang: UNDIP, Mei 9, 2011.
- Bain, J. S. *Industrial Organization*. New York: Wiley, 1959.
- Barney, J. "Firm resources and sustained competitive advantage." *Journal of Management* 17 (1991): 99-120.
- Barney, Jay B. "Organizational Culture: Can It Be a Source of Sustained Competitive Advantage?" *The Academy of Management Review* (Academy of Management) 11, no. 3 (July 1986): 656-665.
- Berman, S.L., A.C. Wicks, S. Kotha, dan M.T. Jones. "Does Stakeholder Orientation Matter? The Relationship between Stakeholder Management Models and the Firm Financial Performance." *Academy of Management Journal* 42 (1999): 488-506.

Bouquet, Cyril, dan Yuval Deutsch. "The Impact of Corporate Social Performance on a Firm's Multinationality." *Journal of Business Ethics* 80 (2008): 755–769.

Bowen, Howard R. *Social Responsibilities of the Businessman*. New York: Harper and Borthers, 1953.

Brammer, Stephen, dan Andrew Millington. "Does it Pay to be Different? An Analysis of the Relationship Between Corporate Social and Financial Performance." *Strategic Management Journal* 29 (2008): 1325–1343.

Branco, Manuel Castelo, dan Lúcia Lima Rodrigues. "Corporate Social Responsibility and Resource-Based Perspectives." *Journal of Business Ethics* (Springer) 69, no. 2 (December 2006): 111-132.

Brigham, Eugene F., Joul F. Houston, Hsu Jun-Ming, Kong Yoon Kee, dan A.N. Bany-Ariffin. *Essentials of Financial Management*. 3rd. Singapore: Cengage Learning Asia Pte Ltd, 2014.

Clarkson, Max B.E. "A Stakeholder Framework for Analyzing and Evaluating Corporate Social Performance." *The Academy of Management Review* (Academy of Management) 20, no. 1 (January 1995): 92-117.

Cowen, Scott S., Linda B. Ferreri, dan Lee D. Parker. "The Impact of Corporate Characteristics on Social Responsibility Disclosure: A Typology and Frequency-Based Analysis." *Accounting, Organizations and Society*, 12, no. 2 (1987): 111-122.

Dierickx, Ingemar, dan Kare L Cool. "Asset Stock Accumulation and Sustainability." *Management Science* 35, no. 12 (December 1989): 1504-1511.

Elkington, John. *Cannibals with Forks: The Triple Bottom Line of 21st Century Business*. Oxford: Capstone Publishing, 1997.

Gerald J. Schnepf, S. M. "Reviewed Work(s): Social Responsibilities of the Businessman by Howard R. Bowen." *The American Catholic Sociological Review* (Oxford University Press) 15, no. 1 (March 1954): 42-43.

Ghazali, Imam, dan Anis Chariri. *Teori Akuntansi*. Semarang: Badan Penerbit Universitas Diponegoro, 2007.

Ghozali, Imam. *Aplikasi Analisis Multivariate Dengan Program IBM SPSS 25*. 9. Semarang: Badan Penerbit Universitas Diponegoro, 2018.

Grant, Robert M. "The Resource-Based Theory of Competitive Advantage: Implications for Strategy Formulation." *California Management Review* 33, no. 3 (1991): 114-135.

Graves, Samuel B., dan Sandra A. Waddock. "Institutional Owners and Corporate Social Performance." *The Academy of Management Journal* (Academy of Management) 37, no. 4 (Agustus 1994): 1034-1046.

GRI. *About GRI*, 1997. <https://www.globalreporting.org/standards> (accessed March 30, 2018).

Gujarati, Damodar N. *Basic Economics*. New York: Mc-Grawhill, 2003.

Harrison, Jeffrey S., dan R. Edward Freeman. "Stakeholders, Social Responsibility, and Performance: Empirical Evidence and Theoretical." *The Academy of*

Management Journal (Academy of Management) 42, no. 5 (October 1999): 479-485.

Huang, Haifeng, dan Zhenrui Zhao. "The Influence of Political Connection on Corporate Social Responsibility-Evidence From Listed Private Companies in China." *International Journal of Corporate Social Responsibility* 1, no. 9 (August 2016): 1-19.

Hull, Clyde Eiríkur, dan Sandra Rothenberg. "Firm Performance: The Interactions of Corporate Social Performance with Innovation and Industry Differentiation." *Strategic Management Journal* (Wiley) 29, no. 7 (July 2008): 781-789.

Ikatan Akuntan Indonesia. "Exposure Draft Pernyataan Standar Akuntansi Keuangan." *Exposure Draft Pernyataan Standar Akuntansi Keuangan*. Jakarta: IAI, November 7, 2009.

ISO dan OECD. "ISO 26000 and OECD Guidelines Practical Overview of the Linkages." *Practical Overview of the Linkages between ISO 26000:2010, Guidance on Social Responsibility, and OECD Guidelines for Multinational Enterprises (2011)*. Geneva: ISO 26000 Post Publication Organization (PPO), February 7, 2017.

Jeurissen, Ronald. "Reviewed Work(s): Cannibals with Forks: The Triple Bottom Line of 21st Century Business by John Elkington." *Journal of Business Ethics* (Springer) 23, no. 2 (January 2000): 229-231.

Johnson, Richard A., dan Daniel W. Greening. "The Effects of Corporate Governance and Institutional Ownership Types on Corporate Social

Performance." *The Academy of Management Journal* (Academy of Management) 42, no. 5 (October 1999): 564-576.

Kacperczyk, Aleksandra. "With Greater Power Comes Greater Responsibility? Takeover Protection and Corporate Attention to Stakeholders." *Strategic Management Journal* 30, no. 3 (2008): 261-285.

Kementerian Lingkungan Hidup. "Peraturan Menteri Lingkungan Hidup Republik Indonesia No 6 Tahun 2013." *Peraturan Menteri Lingkungan Hidup Republik Indonesia No 6 Tahun 2013*. Jakarta: Kementerian Lingkungan Hidup, 2013.

Khaledabadi, Hamid Jafari, dan Thomas Magnusson. "Corporate Social Responsibility and Knowledge Management Implications in Sustainable Vehicle Innovation and Development." *Communications of the IBIMA* 6 (2008): 8-14.

Khodijah, Siti. "Pengaruh Agresivitas Pajak Terhadap Corporate Social Responsibility dengan Variabel Kontrol Ukuran Perusahaan, ROA, dan Leverage Pada Perusahaan yang Terdaftar di Jakarta Islamic Index." *Pengaruh Agresivitas Pajak Terhadap Corporate Social Responsibility dengan Variabel Kontrol Ukuran Perusahaan, ROA, dan Leverage Pada Perusahaan yang Terdaftar di Jakarta Islamic Index*. Malang: UIN Maulana Malik Ibrahim Malang, Juni 27, 2016. 86.

Kieso, Donald E., Jerry J.Weygandt, dan Terry D.Warfield. *Intermediate Accounting: IFRS Edition, 2nd Edition*. Hoboken, New Jersey: John Wiley & Sons, 2014.

- Mackey, Alison, Tyson B. Mackey, dan Jay B. Barney. "Corporate Social Responsibility and Firm Performance: Investor Preferences and Corporate." *The Academy of Management Review* (Academy of Management) 32, no. 3 (July 2007): 817-835.
- Madden, Kym, Wendy Scaife, dan Kathryn Crissman. "How and why small to medium size enterprises (SMEs) engage with their communities: an Australian study." *International Journal of Non-Profit and Voluntary, Sector Marketing* 11 (February 2006): 49-60.
- McElroy, K.M., dan J.J. Siegfried. "The Effect of Firm Size on Corporate Philanthropy." *Quarterly Review of Economics and Business* 25 (1985): 18-26.
- McWilliams, Abigail, dan Donald Siegel. "Corporate Social Responsibility and Financial Performance: Correlation or Misspecification?" *Strategic Management Journal* (Wiley) 21, no. 5 (May 2000): 603-609.
- McWilliams, Abigail, dan Donald Siegel. "Corporate Social Responsibility: A Theory of The Firm Perspective." *The Academy of Management Review* (Academy of Management) 26, no. 1 (January 2001): 117-127.
- Michaels, Anne, dan Michael Gruning. "The Impact of Corporate Identity on Corporate Social Responsibility Disclosure." *International Journal of Corporate Social Responsibility* (Springer) 3, no. 3 (2018): 1-13.
- Moore, Geoff. "Corporate Social and Financial Performance: An Investigation in the U.K. Supermarket Industry." *Journal of Business Ethics* (Kluwer Academic Publishers) 34, no. 3-4 (December 2001): 299-315.

Nicoletti, Giuseppe, dan Stefano Scarpetta. "Regulation, productivity, and growth :

OECD evidence." *Economic Policy* 18, no. 36 (2003): 9-72.

Oh, Won Yong, Young Kyun Chang, dan Aleksey Martynov. "The Effect of

Ownership Structure on Corporate Social Responsibility: Empirical

Evidence from Korea." *Journal Business Ethics* (Springer) 104 (June 2011):

283-297.

Orlitzky, Marc, dan John D. Benjamin. "Corporate Social Performance and Firm

Risk: A Meta-Analytic Review." *Business & Society* 40, no. 4 (Desember

2001): 369-396.

Padgett, Robert C., dan Jose I. Galan. "The Effect of R&D Intensity on Corporate

Social Responsibility." *Journal of Business Ethics* (Springer), 2010: 407-

418.

Penrose, E. *The Teory of the Growth of the Firm*. New York: Wiley, 1959.

Porter, M.E. *Competitive Strategy*. New York: Free Press, 1979.

Prahalad, C. K., dan Gary Hamel. "The Core Competence of The Corporation."

Harvard Business Review, 1990: 79-90.

PT Intermedia Capital Tbk. *MDIA 2017 Annual Report*. Annual Report, Jakarta: PT

Intermedia Capital Tbk, 2017.

PT Sinar Mas Agro Resources and Technology TBK. *Responsible Growth Through*

Innovation: Annual Report 2017. Annual Report, Jakarta: PT Sinar Mas

Agro Resources and Technology TBK, 2017, 7.

Quazi, Ali M. "Identifying the determinants of corporate managers' perceived

social obligations." *Management Decision* 41, no. 9 (2003): 822-831.

- Rachman, Nurdizal M., Asep Efendi, dan Emir Wicaksana. *Panduan Lengkap Perencanaan CSR*. 1. Jakarta, DKI Jakarta: Penebar Swadaya, 2011.
- Reverte, Carmelo. "Corporate Social Responsibility Disclosure and Market Valuation: Evidence From Spanish Listed Firms." *Corporate Social Responsibility Disclosure and Market Valuation: Evidence From Spanish Listed Firms*. Vol. 10. Cartagena: Springer, November 14, 2014. 411-435.
- Roberts, Peter W., dan Grahame R. Dowling. "Corporate Reputation and Sustained Superior Financial Performance." *Strategic Management Journal* (Wiley) 23, no. 12 (December 2002): 1077-1093.
- Rochina-Barrachina, Maria Engracia, Juan A. Maniez, dan Juan A. Sanchis-Llopis. "Process Innovations and Firm Productivity Growth." *Small Business Economics* (Springer) 34, no. 2 (February 2010): 147-166.
- Russo, Michael V., dan Paul A. Fouts. "A Resource-Based Perspective on Corporate Environmental Performance and Profitability." *The Academy of Management Journal* (Academy of Management) 40, no. 3 (June 1997): 534-559.
- Siegel, Donald S., dan Donald F. Vitaliano. "An Empirical Analysis of the Strategic Use of Corporate Social Responsibility." *Journal of Economics & Management Strategy* 16, no. 3 (2007): 773-792.
- Smith, N. C. "Corporate Social Responsibility: Whether or How?" *California Management Review* 45, no. 4 (July 2003): 52-76.
- Taylor & Francis Group. "Profits dan Honor." *Challenge* (Taylor & Francis, Ltd) 2, no. 5 (February 1954): 59-62.

Udayasankar, Krishna. "Corporate Social Responsibility and Firm Size." *Journal of Business Ethics* 83 (2008): 167-175.

UU RI. "Undang-Undang RI No 40 Tahun 2007 Tentang Perseroan Terbatas." *Undang-Undang RI No 40 Tahun 2007 Tentang Perseroan Terbatas*. Jakarta: Republik Indonesia, 2007.

Waddock, Sandra A., dan Samuel B. Graves. "The Corporate Social Performance-Financial Performance Link." *Strategic Management Journal* (Wiley) 18, no. 4 (April 1997): 303-319.

Wernerfelt, Birger. "A Resource-Based View of the Firm." *Strategic Management Journal* (Wiley) 5, no. 2 (1984): 171-180.

Williamson, David, Gary Lynch-Wood, dan John Ramsay. "Drivers of Environmental Behaviour in Manufacturing SMEs and the Implications for CSR." *Journal of Business Ethics* 67 (2006): 317-330.

Wood, Donna J. "Corporate Social Performance Revisited." *The Academy of Management Review* (Academy of Management) 16, no. 4 (Oktober 1991): 691-718.