

Daftar Pustaka

- Adams, C., dan Zutshi A. (2004). *Corporate social responsibility: why business should act responsibly and be accountable*. Australian Accounting Review, 31-39.
- Arthur, J. K., David F. S., J. D. Martin, dan J. William P. (2001). *Dasar-dasar Manajemen Keuangan Edisi Ketujuh*. Penerbit salemba Empat, Jakarta.
- Baltagi, B. H. (2005). *Econometric Analysis of Panel Data (Third Edition)*. England: Jhon Wiley & Son Ltd.
- Barako, Hancock, P., dan Izan, H. (2006). Factors Influencing Voluntary Corporate Disclosure by Kenyan Companies. *Corporate Governance: an International Review*, 107-125.
- Bassen, A., Katrin M., dan Schlange J. (2006). The Influence of Corporate Responsibility on the Cost of capital: an Empirical Analysis. *Electronic Journal*. Universität Hamburg.
- Basuki, A.T., dan Prawoto, N. (2017). *Analisis Regresi Dalam Penelitian Ekonomi & Bisnis*. Depok: Rajagrafindo Persada.
- Bodhanwala, Shernaz dan Bodhanwala, Ruzbeh. (2018). Does corporate sustainability impact firm profitability? Evidence from India. *Corporate sustainability*.
- Botosan, C. (1997). Disclosure Level and The Cost of Equity Capital. *The Accounting Review*, 323-349.
- Braco, Manuel C., dan Rodrigues, L. L. (2008). Factor Influencing Social Responsibility Disclosure by Portuguese Companies. *Journal of Business Ethics*.
- Bravo, Francisco (2015). Forward-looking disclosure and corporate reputation as mechanisms to reduce stock return volatility. *Spanish Accounting Review*, 122-131.
- Brigham, E. F; dan Houston, J.F. (2013). *Dasar-dasar Manajemen Keuangan Buku 1 Edisi 10*. Jakarta: Salemba Empat.
- Brigham, E. F., dan Ehrhardt. (2005). *Financial Management Theory And Practice (eleventh ed)*. Ohio: South Western Cengage Learning.
- Breuer, W., Müller T., Rosenbach D., dan Salzmann A. (2018). Corporate social responsibility, investor protection, and cost of equity:A cross-country comparison. *Journal of Banking and Finance*, 34-55.
- Brown, T. J., dan Dacin, P. A. (1997). The Company and the Product: Corporate Associations and Consumer Product Responses. *Journal of Marketing*, 68-84.
- Clarkson, M. B. (1995). A stakeholder Framework for Analyzing and Evaluating Corporate Social Performance. *Academy of Management Review*, 168-177.
- Combs, J., Crook, dan C, Shook. (2005). The Dimensionality of Organizational Performance and its Implications for Strategic Management Research. *Research Methodology in Strategy and Management 2*. 259-286.
- Deegan, C., Rankin, M., dan Tobin, J. (2002). An Examination of The Corporate Social and Environmental disclosure of BHP from 1983-1997: A Test of

- Legitimacy theory. *Accounting, auditing & Accountability Journal*, 312-343.
- Deegan, C., dan Rankin, M. (1997). The Materiality of Environmental Information to User of Annual Report. *Accounting, Auditing and Accountability Journal*, 563-83.
- Deegan, C. (2004). *Financial Accounting Theory*. McGraw-Hill Book Company: Sydney.
- Dhaliwal, D., Li, O. Z., Tsang, A., dan Yang, G. Y. (2014). Corporate social responsibility disclosure and the cost of equity capital: The roles of stakeholder orientation and financial transparency. *Journal of accounting and Public policy*.
- Dhaliwal, D., Li, O. Z., Tsang, A., dan Yang, G. Y. (2011). Voluntary nonfinancial disclosure and the cost of equity capital: the initiation of corporate social responsibility reporting. *Account. Rev.*, 59–100.
- Hanafi, Mamduh, dan Halim. (2007). *Analisis Laporan Keuangan*, edisi 3. Yogyakarta: Penerbit UPP STIM YKPN.
- Harahap, Sofyan Syafri. (2013). *Analisis Kritis Atas Laporan Keuangan*, Cetakan Kesebelas, Penerbit Rajawali Pers, Jakarta
- El Ghoul, S., Guedhami, O., Kwok, C.Y., dan Mishra, D. (2011). Does corporate social responsibility affect the cost of capital?. *Journal of Bank. Finance*, 2388–2406.
- Fama, E.F. dan French, K.R. (1992). The Cross-Section of Expected Stock Returns. *Journal of Finance*, 427-465.
- Fernandez, P., Apellaniz, E. d., dan Acin, J. F. (2020, March 25). Survey: Market Risk Premium and Risk-Free Rate used for 81 countries in 2020.
- Freeman, R. E. (1984). *Strategic Management: A Stakeholder Approach*. Boston: Pitman
- Freeman. (2004). *Stakeholder Theory and the Corporate Objective Revisited*. *Organization Science*. Vol. 15 No.3.
- Ghazali, I. dan Chariri, A. (2007). *“Teori Akuntansi”*. Semarang: Badan Penerbit Undip
- Gupta, Kartick (2018). Environmental Sustainability and Implied Cost of Equity: International Evidence. *Journal of Business Ethics*, 343–365.
- Hasan, I., Kobeissi, N., Liu, L., dan Wang, H. (2018). Corporate Social Responsibility and Firm Financial Performance: The Mediating Role of Productivity. *J Bus Ethics*, 671–688.
- Hillman, A. J., dan Keim, G. D. (2001). Shareholder Value, Stakeholder Management, and Social Issues: What's The Bottom Line? *Strategic Management Journal*, 125-139.
- Husnan, S. (2015). *Dasar-Dasar Teori Portofolio & Analisis Sekuritas (Edisi Kelima)*. Yogyakarta: UPP STIM YKPN.
- Husnan, S., Pudjiastuti, E. (2018). *Dasar-Dasar manajemen Keuangan*. Yogyakarta: UPP STIM YKPN.

- Kang, K. H., Lee, S., dan Huh, C. (2010). Impacts of Positive and Negative Corporate Social Responsibility Activities on Company Performance in the Hospitality Industry. *International Journal of Hospitality Management*, 72-82.
- Kao, E. H., Yeh, C. C., Wang, L. H., dan Fung, H. G. (2018). The relationship between CSR and performance: Evidence in China. *Pacific-Basin Finance Journal*, 155-170.
- King, A. (2002), "How to get started in corporate social responsibility", Financial Management, October, Vol. 5.
- King, A., Lenox, M., dan Terlaak, A. (2005). The strategic use of decentralized institutions: Exploring certification with the ISO14001 management standard. *Academy of Management Journal*, 1091–1106.
- Kotler, Philip dan Nancy Lee. (2005). *Corporate Social Responsibility; Doing the Most Good you're your Company and Your Cause*. New Jersey; John Wiley & Sons, Inc.
- Leuz, C., dan Verrecchia, R.E (2007). Firms' capital allocation choices, information quality, and the cost of capital. Information Quality, and the Cost of Capital.
- Lombardo, D dan Pagano, M. (2002). Law and equity markets: a simple model. In: McCahery, J. (Ed.), *Convergence and Diversity of Corporate Governance Regimes and Capital Markets*.
- Lambert, R., Leuz, C., dan Verrecchia, R. E. (2007). Accounting Information, Disclosure, and The Cost of Capital. *Journal of Accounting Research*, 385-420.
- Laskar, N., Chakrabarty, T. K., and Maji, S. G. (2017). Corporate Sustainability Performance and Financial Performance: Empirical Evidence from Japan and India. *Management and Labour Studies*, 1-19.
- Lang, L.H.P., dan Stulz, R.M. (1994). Tobin's q, corporate diversification, and firm performance. *Journal of Political Economy*, 1248–1280.
- Le, Xuan, Tien, Nguyen, dan Thy Ha, Van. (2019). The impact of corporate social responsibility on the cost of equity: an analysis of vietnamese listed companies. *Investment Management and Financial Innovations*, Volume 16, Issue 3.
- Lev, B., Petrovits, C., dan Radhakrishnan, S. (2009). Is doing good good for you? how corporate charitable contributions enhance revenue growth. *Strategic Management Journal*, 182-200.
- Lopez, M. V., Garcia, A., dan Rodriguez, L. (2007). Sustainable Development and Corporate Performance: A Study Based on the Dow Jones Sustainability Index. *Journal of Business Ethics*, 285-300.
- Lourenco, I., Branco, M., Curto, J. dan Eugenio, T. (2012). How does the Market Value Corporate sustainability performance?. *Journal of Business Ethics*, pp. 417-428.

- Luo, X.W.H. (2015). Corporate social performance, analyst stock recommendations, and firm future returns. *Strategic Management Journal*, 123-136.
- Miska, C., Stahl, G.K. dan Mendenhall, M.E. (2013). Intercultural competencies as Antecedents of responsible global leadership. *European Journal of International Management*, 550-569.
- Mulyadi. (2001). Sistem Akuntansi Edisi Tiga. Jakarta : Salemba Empat.
- Ng, A. C., dan Rezaee, Z. (2015). Business sustainability performance and cost of equity capi. *Journal of Corporate Finance*, 128–149.
- Poter, M. E., & Kramer, M. R. (2002). The Competitive Advantage of Corporate Philanthropy. *Harvard Business Review*, 56-68.
- Robbins dan Coulter. (1999). *Manajemen*. Edisi Keenam. Jakarta: PT. Prenhallindo.
- Sen, S., dan Bhattacharya, C. (2001). Does Doing Good Always Lead to Doing Better? Consumer Reactions to Corporate Social Responsibility. *Journal of Marketing Research*, 225-243.
- Stiglitz, J. E. (2000). The contributions of the economics of information to twentieth century economics. *Quarterly Journal of Economics*, 1441–1478.
- Suchman, Mark C. (1995). Managing Legitimacy: Strategic and institutional Approaches. *The Academy of Management Review*, Pp 571-610.
- Suharto, Edi. (2010). *CSR & COMDEV Investasi Kreatif Perusahaan di Era Globalisasi*. Bandung: Alfabeta.
- Verrecchia, R. E. (2001). Essay on Disclosure. *Journal of Accounting and Economic*, 97-180.
- Weber, J. L. (2018). Corporate social responsibility disclosure level, external assurance and cost of equity capital. *Journal of Financial Reporting and Accounting*, 1985-2517.
- Wernerfelt, B., dan Montgomery, C.A., (1988). Tobin's q and the importance of focus in firm performance. *American Economic Review*, 246–250.
- Xu, Shan, Liu, D., dan Huang, J. (2014). Corporate social responsibility, the cost of equity capital and ownership structure: An analysis of Chinese listed firms. *Australian Journal of Management*, 245–276.