

DAFTAR PUSTAKA

- Anggraini, A., & Wulan, M. (2019). Faktor Financial -Non Financial Dan Tingkat Pengungkapan Islamic Social Reporting (ISR). *Jurnal Akuntansi Dan Keuangan Islam*, 3(2), 161–184. <https://doi.org/10.35836/jakis.v3i2.35>
- Antonio, M. S. (2001). *Bank Syari'ah: dari Teori dan Praktik*. Gema Insani Press.
- Bowman, E. H., & Haire, M. (1975). A Strategic Posture toward Corporate Social Responsibility. *California Management Review*, 18(2), 49–58. <https://doi.org/10.2307/41164638>
- Brigham, E. F., & Houston, J. F. (2006). *Dasar – dasar Manajemen Keuangan* (10th ed.). Salemba Empat.
- Budiandru, M. (2021). Factors Affecting Islamic Social Reporting in the Halal Industry Sector. *Turkish Journal of Computer and Mathematics Education (TURCOMAT)*. <https://doi.org/10.17762/turcomat.v12i3.1841>
- Chairiri, A., & Ghozali, I. (2007). *Teori Akuntansi*. Badan Penerbit Universitas Diponegoro.
- Deegan, C. M. (2019). Legitimacy theory: Despite its enduring popularity and contribution, time is right for a necessary makeover. *Accounting, Auditing and Accountability Journal*, 32(8), 2307–2329. <https://doi.org/10.1108/AAAJ-08-2018-3638>
- Dowling, J., & Pfeffer, J. (1975). Organizational Legitimacy: Social Values and Organizational Behavior. *The Pacific Sociological Review*, 18(1), 122–136.
- Fatwa Dewan Syariah Nasional Majelis Ulama Indonesia Nomor 40/DSN-MUI/X/2003 tentang Pasar Modal dan Pedoman Umum Penerapan Prinsip Syariah di Bidang Pasar Modal. (2003).
- Ghozali, I. (2016). *Aplikasi Analisis Multivariate dengan Program IBM SPSS 23* (8th ed.). Badan Penerbit Universitas Diponegoro.
- Ghozali, I. (2020). *25 Grand Theory: 25 Teori Besar Ilmu Manajemen, Akuntansi, dan Bisnis (Untuk Landasan Teori Skripsi, Tesis dan Disertasi)*. Yoga Pratama.
- Haniffa, R. (2002). Social Responsibility Disclosure: An Islamic Perspective. In *Indonesian Management & Accounting Research* (Vol. 1, Issue 2, pp. 128–146).
- Harahap, S. S. (2018). *Analisis Kritis atas Laporan Keuangan*. RajaGrafindo Persada.
- Hasibuan, M. R. (2001). *Pengaruh Karakteristik Perusahaan Terhadap Pengungkapan Sosial*. Universitas Diponegor

- Hussain, A., Khan, M., Rehman, A., Sahib Zada, S., Malik, S., Khattak, A., & Khan, H. (2021). Determinants of Islamic social reporting in Islamic banks of Pakistan. *International Journal of Law and Management*, 63(1), 1–15. <https://doi.org/10.1108/IJLMA-02-2020-0060>
- Indriantoro, N., & Supomo, B. (1999). *Metodologi Penelitian Bisnis Untuk Akuntansi dan Manajemen*. BPFE.
- Jamali, D., & Mirshak, R. (2007). Corporate Social Responsibility (CSR): Theory and Practice in a Developing Country Context. *Journal of Business Ethics*, 72(3), 243–262.
- Krippendorff, K. (2004). *Content Analysis: An Introduction to Its Methodology*. Sage Publications.
- Lubis, A. I. (2017). *Akuntansi Keperilakuan*. Salemba Empat.
- Lumbanarau, E. (2016). Putusan KIP: Alfamart Gunakan Donasi Untuk CSR Perusahaan Baca artikel CNN Indonesia “Putusan KIP: Alfamart Gunakan Donasi Untuk CSR Perusahaan.” In *CNN indonesia*. <https://www.cnnindonesia.com/nasional/20161223121025-12-181730/putusan-kip-alfamart-gunakan-donasi-untuk-csr-perusahaan>
- Mehedi, S., & Jalaludin, D. (2020). Application of theories in CSR research focusing study context and corporate attributes. *International Journal of Ethics and Systems*, 36(3), 305–324. <https://doi.org/10.1108/IJOES-09-2019-0146>
- Meutia, I. (2021). *Menata Pengungkapan CSR di Bank Islam (Suatu Pendekatan Kritis)*. Deepublish.
- Mukhibad, H., & Fitri, A. (2020). Determinant of Islamic Social Reporting (ISR) Disclosure. *KnE Social Sciences*, 2020, 478–489. <https://doi.org/10.18502/kss.v4i6.6620>
- Nugroho, M. N., & Yulianto, A. (2015). *PENGARUH PROFITABILITAS DAN MEKANISME CORPORATE GOVERNANCE TERHADAP PENGUNGKAPAN CSR PERUSAHAAN TERDAFTAR JII 2011-2013*. 4(1), 1–12.
- 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. <https://doi.org/10.1108/09513570210435870>
- Peraturan Otoritas Jasa Keuangan Nomor 35 /POJK.04/2017 tentang Kriteria dan Penerbitan Daftar Efek Syariah. (2017).
- Peraturan Pemerintah No. 47 Tahun 2012 tentang Tanggung Jawab Sosial dan Lingkungan (TJSL) Perseroan Terbatas
- Othman, R., Thani, A. M., & Ghani, E. K. (2009). Determinants Of Islamic Social

- Reporting Among Top Shariah -Approved Companies In Bursa Malaysia. *Research Journal of International Studies*, 12(12), 4–20.
- Riyanto, B. (2001). *Dasar-dasar Pembelanjaan Perusahaan*. BPFPE.
- Schermerhorn, J. R. (1992). *Management for Productivity*. John Wiley & Sons Ltd.
- Soeratno, & Arsyad, L. (2008). *Metodologi Penelitian Untuk Ekonomi dan Bisnis*. UPP STIM YKPN.
- Sunarsih, U., & Ferdiansyah, F. (2017). Determinants of The Islamic Social Reporting Disclosure. *Al-Iqtishad: Journal of Islamic Economics*. <https://doi.org/10.15408/aiq.v9i1.3771>
- Susbiyani, A., Halim, M., & Animah, A. (2022). Determinants of Islamic social reporting disclosure and its effect on firm's value. *Journal of Islamic Accounting and Business Research*. <https://doi.org/10.1108/JIABR-10-2021-0277>
- Syairozi, M. I. (2019). *Pengungkapan CSR pada Perusahaan Manufaktur dan Perbankan*. Tidar Media.
- Triyuwono, I. (2017). *Akuntansi syariah perspektif, metodologi, dan teori*. Rajawali Pers.
- Undang-Undang Nomor 40 Tahun 2007 tentang Perseroan Terbatas. (2007).
- Undang-Undang Nomor 20 Tahun 2008 tentang Usaha Mikro, Kecil, dan Menengah. (2008).
- Untung, H. B. (2008). *Corporate Social Responsibility*. Sinar Grafika.
- Wartick, S. L., & Mahon, J. F. (1994). Toward a substantive definition of the corporate issue construct: a review and synthesis of literature. *Business and Society*, 33, 293–311.
- Wibisono, Y. (2007). *Membedah Konsep & Aplikasi CSR (Corporate Social Responsibility)*. PT Gramedia.
- Widiyanti, N. W., & Hasanah, N. T. (2018). Analisis Determinan Pengungkapan Islamic Social Reporting (ISR) (Studi Kasus Pada Perusahaan yang Terdaftar pada Jakarta Islamic Index Tahun 2011 - 2015). *BISNIS : Jurnal Bisnis Dan Manajemen Islam*, 5(2), 239. <https://doi.org/10.21043/bisnis.v5i2.3013>
- Widjaya, & Kurniawan, I. (2012). *Enterprise Resource Planning*. Graha Ilmu.