

DAFTAR PUSTAKA

- Adamkaite, J., Streimikiene, D., & Rudzioniene, K. (2023). The impact of social responsibility on corporate financial performance in the energy sector: Evidence from Lithuania. *Corporate Social Responsibility and Environmental Management*, 30(1), 91–104. <https://doi.org/10.1002/csr.2340>
- Aini, S., & Hadiprajitno, P. T. B. (2023). Pengaruh Corporate Social Responsibility terhadap Kinerja Keuangan Perusahaan yang Dimediasi oleh Reputasi dan Kinerja Inovasi Perusahaan (Studi Empiris pada Perusahaan Manufaktur yang terdaftar di Bursa Efek Indonesia Tahun 2015-2019). *Diponegoro Journal of Accounting*, 12, 115–127. <https://doi.org/10.31603/bacr.4893>
- Aji Wijaya, D. (2023). Pengaruh corporate social responsibility terhadap kinerja keuangan perusahaan tambang yang terdaftar di BEI. *Proceeding Of National Conference On Accounting & Finance*, 5, 266–272. <https://doi.org/10.20885/ncaf.vol5.art30>
- Cang, A., & Utama, D. P. (2021). Implementation of Corporate Social Responsibility on Financial Performance of Manufacturing Companies in Indonesia. *Journal of Applied Business Administration*, 5(2), 194–199. <https://doi.org/10.30871/jaba.v5i2.3128>
- Chen, H., & Wang, X. (2011). Corporate social responsibility and corporate financial performance in China: An empirical research from Chinese firms. *Corporate Governance*, 11(4), 361–370. <https://doi.org/10.1108/14720701111159217>
- Cho, S. J., Chung, C. Y., & Young, J. (2019). Study on the relationship between CSR and financial performance. *Sustainability (Switzerland)*, 11(2). <https://doi.org/10.3390/su11020343>
- Citraningrum, D. A. (2014). *PENGARUH CORPORATE SOCIAL RESPONSIBILITY (CSR) TERHADAP FINANCIAL PERFORMANCE DAN FIRM VALUE*.
- Daniel, O., Committee, R., Chairperson, C., Member, C., Officer, C. A., & Riedel, E. (2018). *Walden University*.
- Diffey, B. G. (2007). CSR , A risky business - Risk Management and CSR Introduction – Creative solutions to the World ’ s problems. *Change, October*, 1–9.
- Du, S., & Vieira, E. T. (2012). Striving for Legitimacy Through Corporate Social Responsibility: Insights from Oil Companies. *Journal of Business Ethics*, 110(4), 413–427. <https://doi.org/10.1007/s10551-012-1490-4>
- Elkington, J. (1997). *Cannibals with Forks*.
- Faisal, G. N., & Syafruddin, M. (2020). *PENGARUH GOOD CORPORATE GOVERNANCE DAN CORPORATE SOCIAL RESPONSIBILITY*

TERHADAP KINERJA KEUANGAN DENGAN MANAJEMEN LABA SEBAGAI VARIABEL MEDIASI (Studi Empiris pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Tahun 2018). *Diponegoro Journal of Accounting*, 9(2), 1–13. <http://ejournal-s1.undip.ac.id/index.php/accounting>

- Fatah, K. A., & Haryanto, M. (2016). Pengaruh Pengungkapan Corporate Social Responsibility Terhadap Profitabilitas Perusahaan: Studi Empiris Pada Perusahaan Manufaktur Sektor Industri Dasar Dan Kimia Yang Terdaftar Di Bursa Efek Indonesia. *Jurnal Ekonomi Dan Bisnis*, 10(2), 16. <https://jurnal.unai.edu/index.php/jeko/article/view/432>
- Feng, M., Wang, X., & Kreuze, J. G. (2017). Corporate social responsibility and firm financial performance. *American Journal of Business*, 32(3–4), 106–133. <https://doi.org/10.1108/ajb-05-2016-0015>
- George, A. K., Kayal, P., & Maiti, M. (2023). Nexus of Corporate Social Responsibility Expenditure (CSR) and financial performance: Indian banks. *Quarterly Review of Economics and Finance*, 90, 190–200. <https://doi.org/10.1016/j.qref.2023.06.004>
- Gray, R., Kouhy, R., & Lavers, S. (1995). The learning style of people with autism: An autobiography. In K. A. Quill (Ed.), *Teaching children with autism: Strategies to enhance communication and socialization*. Delmar Publishers, 8(2), 277–279.
- Griselda, I. A., Murhadi, W. R., & Utami, M. (2020). Pengaruh Corporate Social Responsibility terhadap Kinerja Perusahaan Sektor Pertambangan Terdaftar di Bursa Efek Indonesia & Malaysia 2014-2018. *Journal of Entrepreneurship & Business*, 1(1), 21–30. <https://doi.org/10.24123/jerb.v1i1.2821>
- Han, J.-J., Kim, H. J., & Yu, J. (2016). Empirical study on relationship between corporate social responsibility and financial performance in Korea. *Asian Journal of Sustainability and Social Responsibility*, 1(1), 61–76. <https://doi.org/10.1186/s41180-016-0002-3>
- Hillman, A., & Keim, G. D. (2001). With greater power comes greater responsibility? Takeover. *Strategic Management Journal*, Vol.22(August 1999), 125–139.
- Inoue, Y., & Lee, S. (2011). Effects of different dimensions of corporate social responsibility on corporate financial performance in tourism-related industries. *Tourism Management*, 32(4), 790–804. <https://doi.org/10.1016/j.tourman.2010.06.019>
- Isa, M. A., & Jamilumadaki. (2017). Corporate Social Responsibility Disclosure and the Financial Performance of Listed Consumer Goods Companies in Nigeria. *International Journal of Research in Management, Economics and Commerce*, 7(9), 90–99.

- Kabir, M. A., & Chowdhury, S. S. (2022). Empirical analysis of the corporate social responsibility and financial performance causal nexus: Evidence from the banking sector of Bangladesh. *Asia Pacific Management Review*, 28(1), 1–12. <https://doi.org/10.1016/j.apmr.2022.01.003>
- Kahloul, I., Sbai, H., & Grira, J. (2022). Does Corporate Social Responsibility reporting improve financial performance? The moderating role of board diversity and gender composition. *Quarterly Review of Economics and Finance*, 84, 305–314. <https://doi.org/10.1016/j.qref.2022.03.001>
- Kim, S., & Yoo, J. (2022). Corporate Opacity, Corporate Social Responsibility, and Financial Performance. *Finance Research Letters*, 49(July), 103118. <https://doi.org/10.1016/j.frl.2022.103118>
- Krauss, A., Krüger, P., & Meyer, J. (2016). Sustainable Finance in Switzerland: Where Do We Stand? *SFI White Papers*, September, 62. http://www.cmf.uzh.ch/dam/jcr:bbba6522-ddfa-47b6-93dc-46770fc7c39a/Swiss_Finance_Institute_White_Paper_Sustainable_Finance_in_Switzerland_-_Where_Do_We_Stand.pdf
- Kuhn, B. M. (2022). Sustainable finance in Germany: mapping discourses, stakeholders, and policy initiatives. *Journal of Sustainable Finance and Investment*, 12(2), 497–524. <https://doi.org/10.1080/20430795.2020.1783151>
- Kuo, T. C., Chen, H. M., & Meng, H. M. (2021). Do corporate social responsibility practices improve financial performance? A case study of airline companies. *Journal of Cleaner Production*, 310(June 2020), 127380. <https://doi.org/10.1016/j.jclepro.2021.127380>
- Lin, W. L., Ho, J. A., & Sambasivan, M. (2019). Impact of corporate political activity on the relationship between corporate social responsibility and financial performance: A dynamic panel data approach. *Sustainability (Switzerland)*, 11(1), 1–22. <https://doi.org/10.3390/su11010060>
- Liu, Y., Saleem, S., Shabbir, R., Shabbir, M. S., Irshad, A., & Khan, S. (2021). The relationship between corporate social responsibility and financial performance: a moderate role of fintech technology. *Environmental Science and Pollution Research*, 28(16), 20174–20187. <https://doi.org/10.1007/s11356-020-11822-9>
- Mahrani, M., & Soewarno, N. (2018). The effect of good corporate governance mechanism and corporate social responsibility on financial performance with earnings management as mediating variable. *Asian Journal of Accounting Research*, 3(1), 41–60. <https://doi.org/10.1108/AJAR-06-2018-0008>
- Matuszak, Ł., & Róžańska, E. (2017). An examination of the relationship between CSR disclosure and financial performance: The case of Polish banks. *Journal of Accounting and Management Information Systems*, 16(4), 522–533. <https://doi.org/10.24818/jamis.2017.04005>

- Meiryani, Huang, S. M., Soepriyanto, G., Jessica, Fahlevi, M., Grabowska, S., & Aljuaid, M. (2023). The effect of voluntary disclosure on financial performance: Empirical study on manufacturing industry in Indonesia. *PLoS ONE*, 18(6 June), 1–27. <https://doi.org/10.1371/journal.pone.0285720>
- Ningsih, N., Alimuddin, Nagu, N., & Madein, A. (2022). The Effect of Corporate Social Responsibility on Return on Assets, Return on Equity, and Net Profit Margin: Study of Food and Beverage Sub-Sector Companies Listed in the Indonesia Stock Exchange, 2016-2021. *European Journal of Business and Management Research*, 7(6), 297–303. <https://doi.org/10.24018/ejbmr.2022.7.6.1759>
- Okafor, A., Adusei, M., & Adeleye, B. N. (2021). Corporate social responsibility and financial performance: Evidence from U.S tech firms. *Journal of Cleaner Production*, 292. <https://doi.org/10.1016/j.jclepro.2021.126078>
- Ozili, P. K. (2023). Theories of Sustainable Finance. *Managing Global Transitions*, 21(1). <https://doi.org/10.26493/1854-6935.21.5-22>
- Porter, M. E., & Kramer, M. R. (2006). Strategy and society: The link between competitive advantage and corporate social responsibility. *Harvard Business Review*, 84(12), 78–92.
- Prasetyawan, A. D. (2019). Analisis Pengaruh Pengungkapan Corporate Social Responsibility (CSR) terhadap Kinerja Keuangan Perusahaan Jasa Sektor Perbankan yang Listing pada Bursa Efek Indonesia (BEI). *Jurnal Ilmiah Mahasiswa Fakultas Ekonomi Dan Bisnis Universitas Brawijaya*, 7(2). <https://jimfeb.ub.ac.id/index.php/jimfeb/article/view/6026>
- Pratiwi, A., Nurulrahmatia, N., & Muniarty, P. (2020). Pengaruh Corporate Social Responsibility (CSR) Terhadap Profitabilitas Pada Perusahaan Perbankan Yang Terdaftar di BEI. *Owner*, 4(1), 95. <https://doi.org/10.33395/owner.v4i1.201>
- Priyanka, F. (2013). Pengaruh Pengungkapan Corporate Social Responsibility (CSR) terhadap Profitabilitas pada Perusahaan High Profile yang Terdaftar Di BEI Periode 2009-2011. *Skripsi Jurusan Akuntansi Fakultas Ekonomi Dan Bisnis Universitas Negeri Yogyakarta*, 27–28.
- Pulino, S. C., Ciaburri, M., Magnanelli, B. S., & Nasta, L. (2022). Does ESG Disclosure Influence Firm Performance? *Sustainability (Switzerland)*, 14(13), 1–18. <https://doi.org/10.3390/su14137595>
- Rizal, Y., Kamaliyah, & Agusti, R. (2017). Pengaruh Corporate Social Responsibility terhadap Kinerja Keuangan dengan Leverage dan Ukuran Perusahaan sebagai Variabel Kontrol (Studi Pada Perusahaan Pertambangan di Bursa Efek Indonesia Pada Periode 2012 s.d 2013). *Jurnal Akuntansi*, 5(2), 145–158.
- Roberts, R. W. (1992). Determinants of corporate social responsibility disclosure:

- An application of stakeholder theory. *Accounting, Organizations and Society*, 17(6), 595–612. [https://doi.org/10.1016/0361-3682\(92\)90015-K](https://doi.org/10.1016/0361-3682(92)90015-K)
- Sari, M. I., Jember, U. M., Hafidzi, A. H., & Jember, U. M. (2021). *Dasar-Dasar MANAJEMEN KEUANGAN* (Issue November).
- Selcuk, E. A. (2019). Corporate social responsibility and financial performance: The moderating role of ownership concentration in turkey. *Sustainability*, 46. <https://doi.org/10.1016/j.frl.2021.102497>
- Singh, N., & Hong, P. (2023). CSR, Risk Management Practices, and Performance Outcomes: An Empirical Investigation of Firms in Different Industries. *Journal of Risk and Financial Management*, 16(2). <https://doi.org/10.3390/jrfm16020069>
- Sugiyono. (2013). *Metode Penelitian Kuantitatif, Kualitatif, dan R&D* (19th ed., Vol. 01). Alfabeta.
- Trisanty, C., & Ghozali, I. (2021). *PENGARUH PENGUNGKAPAN CORPORATE SOCIAL RESPONSIBILITY DALAM DIMENSI LINGKUNGAN , KOMUNITAS , PASAR DAN TEMPAT KERJA PADA*. 10, 1–12.
- Utomo, M. N., Wahyudi, S., Muharam, H., & Helmina, M. R. A. (2019). Linking ownership concentration to firm value: Mediation role of environmental performance. *Journal of Environmental Management and Tourism*, 10(1), 182–194. [https://doi.org/10.14505/jemt.v10.1\(33\).18](https://doi.org/10.14505/jemt.v10.1(33).18)
- Waddock, S. A., & Graves, S. B. (1997). The CSP - CFP link. *Strategic Management Journal*, 18(4), 5–31.
- Wilson, C. (2010). Why should sustainable finance be given priority? Lessons from pollution and biodiversity degradation. *Accounting Research Journal*, 23(3), 267–280. <https://doi.org/10.1108/10309611011092592>
- Xue, S., Chang, Q., & Xu, J. (2023). The effect of voluntary and mandatory corporate social responsibility disclosure on firm profitability: Evidence from China. *Pacific Basin Finance Journal*, 77(December 2022), 101919. <https://doi.org/10.1016/j.pacfin.2022.101919>
- Yousefian, M., Bascompta, M., Sanmiquel, L., & Vitró, C. (2023). Corporate social responsibility and economic growth in the mining industry. *Extractive Industries and Society*, 13(December 2022). <https://doi.org/10.1016/j.exis.2023.101226>
- Zhou, G., Sun, Y., Luo, S., & Liao, J. (2021). Corporate social responsibility and bank financial performance in China: The moderating role of green credit. *Energy Economics*, 97, 105190. <https://doi.org/10.1016/j.eneco.2021.105190>