

DAFTAR PUSTAKA

- Adnan, M., & Humayon, A. (2006). Dar. Predicting corporate bankruptcy: where we stand?. *Corporate governange*, 6(1), 33.
- Adinata, G. (2019). CSR Expenditures, Financial Distress Prediction, and Firm Reputation: A Pathway Analysis. *Perspektif Akuntansi*, 2(1), 1-18.
- Ahn, S. and Park, D.-J. (2018), “Corporate social responsibility and corporate longevity: the mediating role of social capital and moral legitimacy in Korea”, *Journal of Business Ethics*, Vol. 150 No. 1, pp. 117-134.
- Altman, E. I., & Hotchkiss, E. (2010). Corporate financial distress and bankruptcy: Predict and avoid bankruptcy, analyze and invest in distressed debt (Vol. 289). John Wiley & Sons.
- Amaranti, R., Irianto, D., Govindaraju, R., Magister, S., Doktor, D., & Dan, T. (2017). Green manufacturing: kajian literatur. In Seminar dan Konferensi Nasional IDEC (Vol. 8, pp. 2579-6429)
- Andrikopoulos, A. and Krikilani, N. (2012), “Environmental disclosure and financial characteristics of the firm: the case of Denmark”, *Corporate Social Responsibility and Environmental Management*, Vol. 20 No. 1, pp. 55-64.
- Ariesanti, A. (2017). The Relations among Environmental Performance, Environmental and Firm Performance. *The Indonesian Journal of Accounting Research*, 20(1).

- Astuti, R. N. P., & Trisnawati, R. (2015). Pengaruh Karakteristik Perusahaan Manufaktur Terhadap Pengungkapan Corporate Social Responsibility (CSR) Serta Dampaknya Terhadap Reaksi Investor (Doctoral dissertation, Universitas Muhammadiyah Surakarta).
- Balcaen, S., & Ooghe, H. (2004). Alternative methodologies in studies on business failure: do they produce better results than the classical statistical methods. Vlerick Leuven Gent Management School Working Papers Series, 16.
- Bawono, A. (2018). EKONOMETRIKA TERAPAN Untuk Ekonomi dan Bisnis Islam Aplikasi dengan Eviews.
- Boubaker, S., Cellier,A., Manita, R., &Saeed,A.(2020). Does Corporate Social Responsibility Reduce Financial Distress Risk? Economic Modelling, 91, 835-851.
- Breuer, W., Müller, T., Rosenbach, D., & Salzmann, A. (2018). Corporate social responsibility, investor protection, and cost of equity: A cross-country comparison. Journal of Banking & Finance, 96, 34-55.
- Brooks, L. Z. (2016). Can corporate social responsibility reduce the propensity of future bankruptcy?.
- Buchholtz, A.K. & Carroll, A.B.(2008):Business and Society, 7th ed., South-WesternCengage Learning.
- Chapagain, Bal Ram. "The Future of Corporate Social Responsibility1." Management Review 17.1: 132-136.

- Connelly, B.L., Certo, S.T., Ireland, R.D. and Reutzel, C.R. (2011) ‘Signaling theory: A review and assessment’, *Journal of Management*, 37(1), 39-67.
- Cooper, E., & Uzun, H. (2019). Corporate social responsibility and bankruptcy. *Studies in Economics and Finance*.
- Cormier, D. and Gordon, I.M. (2001), “An examination of social and environmental reporting strategies”, *Accounting, Auditing and Accountability Journal*, Vol. 14 No. 5, pp. 587-616.
- Cormier, D., Gordon, I. M., & Magnan, M. (2004). Corporate environmental disclosure: contrasting management's perceptions with reality. *Journal of Business Ethics*, 49(2), 143-165.
- Crane, A. & Matten,D.(2010):*Business Ethics: Managing Corporate Citizenship and Sustainability in the Age of Globalization*, 3rd ed., Oxford University Press, Oxford et al.
- D'Amato, A., & Falivena, C. (2020). Corporate social responsibility and firm value: Do firm size and age matter? Empirical evidence from European listed companies. *Corporate Social Responsibility and Environmental Management*, 27(2), 909-924.
- Dayanandan, A., Donker, H., & Nofsinger, J. (2018). Corporate goodness and profit warnings. *Review of Quantitative Finance and Accounting*, 51(2), 553-573.
- Deegan, C. (2002), *Australian Financial Accounting*, McGraw Hill Book Company, Sydney.

- Diep Thanh Tung and Vo Thi Hoang Phung (2019). An application of Altman Z-score model to analyze the bankruptcy risk: cases of multidisciplinary enterprises in Vietnam. *Investment Management and Financial Innovations*, 16(4), 181-191.
- Dögl, C., & Holtbrügge, D. (2014). Corporate environmental responsibility, employer reputation and employee commitment: An empirical study in developed and emerging economies. *The International Journal of Human Resource Management*, 25(12), 1739-1762.
- Fauziah, F. (2017). Kesehatan Bank, Kebijakan Dividen, dan Nilai Perusahaan Teori dan Kajian Empiris. RV Pustaka Horison.
- Fejér-Király, G. (2015). Bankruptcy prediction: A survey on evolution, critiques, and solutions. *Acta Universitatis Sapientiae, Economics and Business*, 3(1), 93-108.
- Ferreira, P., & de Oliveira, E. R. (2014). Does Corporate Social Responsibility Impact on Employee Engagement? *Journal of Workplace Learning*, 26(3/4), 232-247.
- Fitriyah, F. (2020). Pengaruh corporate governance, ukuran perusahaan dan leverage terhadap corporate social responsibility (Studi empiris pada perusahaan manufaktur yang terdaftar tahun 2014-2017 di Bursa Efek Indonesia). *Indonesia Accounting Journal*, 2(2), 173-186.
- Fontaine, M. (2013). Corporate social responsibility and sustainability: the new bottom line?. *International Journal of Business and Social Science*, 4(4).

- Freeman, R. Edward, and Sergiy Dmytriyev (2017). Corporate social responsibility and stakeholder theory: Learning from each other."Symphonya. Emerging Issues in Management 1 (2017): 7-15.
- Galbreath, J. (2010) 'How does corporate social responsibility benefit firms? Evidence from Australia', European Business Review, 22(4), 411–431.
- Ghazali, N.A.M., (2007). Ownership structure and corporate social responsibility disclosure: some Malaysian evidence. Corp. Govern. 7 (3), 251–266.
- Ghozali, Imam. 2013. Aplikasi Analisis Multivariate dengan Program IBM SPSS 21 Update PLS Regresi. Semarang: Badan Penerbit Universitas Diponegoro
- Ghozali, I., & Ratmono, D. (2013). Analisis multivariat dan ekonometrika: Teori, konsep, dan aplikasi dengan EVIEWS 8. Semarang: Badan Penerbit Universitas Diponegoro.
- Ghozali, Imam. (2018). Aplikasi Analisis Multivariate dengan Program IBM SPSS 25. Badan Penerbit Universitas Diponegoro: Semarang.
- Giannarakis, G. (2014). Corporate governance and financial characteristic effects on the extent of corporate social responsibility disclosure. Social Responsibility Journal.
- Grybinenko, O. (2017). Social and Economic Consequences of Bankruptcy of the Companies in Ukraine. EUREKA: Social and Humanities, (2), 3-10.
- Hasan, Mostafa Monzur, et al. "Does a firm's life cycle explain its propensity to engage in corporate tax avoidance?." European Accounting Review 26.3 (2017): 469-501.

- Hernández, J. P. S. I., Yañez-Araque, B., & Moreno-García, J. (2020). Moderating effect of firm size on the influence of corporate social responsibility in the economic performance of micro-, small-and medium-sized enterprises. *Technological Forecasting and Social Change*, 151, 119774.
- Heryanto, R., & Juliarto, A. (2017). Pengaruh corporate social responsibility terhadap profitabilitas perusahaan (studi empiris pada perusahaan manufaktur yang terdaftar di bursa efek indonesia periode 2014-2015). *Diponegoro journal of accounting*, 6(4), 540-547.
- Hetze, K. (2016). Effects on the (CSR) reputation: CSR reporting discussed in the light of signalling and stakeholder perception theories. *Corporate reputation review*, 19(3), 281-296.
- Hogan, K., Olson, G. T., & Sharma, R. (2014). The role of corporate philanthropy on ratings of corporate social responsibility and shareholder return. *Journal of Leadership, Accountability and Ethics*, 11(3), 108.
- Hopkins, M. (2003) *The Planetary Bargain: Corporate Social Responsibility Matters*, London: Earthscan Publications Ltd.
- Hossain, M. M., Chowdury, M. H., Evans, R., & Lema, A. C. (2015). The relationship between corporate social responsibility and corporate financial performance: Evidence from a developing country. *Corporate Ownership and Control*, 12(3), 474-487.
- Hsu, F. J., & Chen, Y. C. (2015). Is a firm's financial risk associated with corporate social responsibility?.

- Islam, M.A., Deegan, C., (2008). Motivations for an organisation within a developing country to report social responsibility information: Evidence from Bangladesh. *Accounting, Auditing & Accountability Journal* 21, 850.
- Javed, M., Shah, Z. A., & Rahman, A. (2020). Exploring Role of CSR in Preventing Bankruptcy: Moderation.
- Jayachandran, S., Kalaignanam, K., & Eilert, M. (2013). Product and environmental social performance: Varying effect on firm performance. *Strategic Management Journal*, 34(10), 1255-1264.
- Junior, A. K. R. (2016). Pengaruh Corporate Governance Dan Corporate Social Responsibility Terhadap Kondisi Financial Distress Dengan Kinerja Keuangan Sebagai Variabel Mediasi (Doctoral dissertation, Widya Mandala Catholic University Surabaya).
- Kamalirezaei, H., Anvary Rostamy, A. A., Saeedi, A., & Khodaei Valeh Zaghard, M. (2020). Corporate social responsibility and bankruptcy probability: Exploring the role of market competition, intellectual capital, and equity cost. *Journal of Corporate Accounting & Finance*, 31(1), 53-63.
- Kamil, A., & Herusetya, A. (2012). Pengaruh karakteristik perusahaan terhadap luas pengungkapan kegiatan corporate social responsibility. *Media Riset Akuntansi*, 2(1).
- Korol, T. (2017). Evaluation of the factors influencing business bankruptcy risk in Polad. *e-Finanse: Financial Internet Quarterly*, 13(2), 22-35.
- Korol, T. (2019). Dynamic bankruptcy prediction models for European enterprises. *Journal of Risk and Financial Management*, 12(4), 185.

- Kotler, P. and Lee, N. (2005) Corporate social responsibility: doing good for your company and your cause, New Jersey: John Wiley & Sons, Inc.
- Kraus, P., & Brtitzelmaier, B. (2012). A literature review on corporate social responsibility: definitions, theories and recent empirical research. *International Journal of Management Cases*, 14(4), 282-296.
- Lee, S., Singal, M., & Kang, K. H. (2013). The corporate social responsibility–financial performance link in the US restaurant industry: do economic conditions matter?. *International Journal of Hospitality Management*, 32, 2-10.
- Levratto, N. (2013). From failure to corporate bankruptcy: a review. *Journal of Innovation and Entrepreneurship*, 2(1), 1-15.
- Lin, K. C., & Dong, X. (2018). Corporate social responsibility engagement of financially distressed firms and their bankruptcy likelihood. *Advances in accounting*, 43, 32-45.
- Lisna Untari. (2010). Effect on Company Characteristics Corporate Social Responsibility Disclosure in Corporate Annual Report of Consumption Listed in Indonesian Stock Exchange, *Jurnal Universitas Gunadarma*.
- Magness, V. (2006). Strategic posture, financial performance and environmental disclosure. *Accounting, Auditing & Accountability Journal*.
- Mahdiyyah Haisir, M. U. N. A. (2017). Pengaruh Pengungkapan Corporate Social Responsibility Terhadap Earning Respond Coefficient (Studi pada Perusahaan yang Terdaftar di Jakarta Islamic Index (JII) Tahun 2013-2015) (Doctoral dissertation, UIN Raden Intan Lampung).

- Makni, R., Francoeur, C., & Bellavance, F. (2009). Causality between corporate social performance and financial performance: Evidence from Canadian firms. *Journal of Business Ethics*, 89(3), 409–422.
- Manurung . A. H, Hutahayan B and Deniswara K. (2020). Determinant of Bank Risk in Indonesia. *International Journal of Advanced Science and Technology/IJAST*, 29 (4), 6209-6217.
- Maskun, A. (2013). Leverage Level, Company Size, Profitability Toward The Disclosure of Corporate Social Responsibility (CSR) Of Lq-45 Companies in Indonesia Stock Exchange. *International Journal of Academic Research*, 5(2).
- Mecaj, A., & Bravo, M. I. G. (2014). CSR actions and financial distress: Do firms change their CSR behavior when signals of financial distress are identified?. *Modern Economy*, 2014.
- Melani, R., & Anis, I. (2019). Pengaruh Corporate Social Responsibility Dan Corporate Governance Terhadap Pengungkapan Enterprise Risk Management. *Jurnal Akuntansi Trisakti*, 4(2), 207-226.
- Miljenović, D., Maradin, D., & Prohaska, Z. (2015). Corporate social responsibility and financial sustainability. *Economic Policy Today: Political Rhetoric or a True Reform*; Juraj Dobrila University of Pula, Faculty of Economics and Tourism: Pula, Croatia.
- Muslihat, A., Nugroho, E. S., & Hidajat, R. M. (2018). Analisis Tingkat Kebangkrutan Perusahaan Dengan Menggunakan Z-Score Altman Pada

- Perusahaan Tambang Batubara Yang Terdaftar Di Bursa Efek Indonesia Periode 2011-2015.. Value: Journal of Management and Business, 2(2).
- Nega, F. T. (2017). The relationship between financial performance, firm size, leverage and corporate social responsibility.
- Nguyen, S. L., Pham, C. D., & Nguyen, A. H. (2020). Impact of corporate social responsibility disclosures on bankruptcy risk of Vietnamese firms. The Journal of Asian Finance, Economics, and Business, 7(5), 81-90.
- Nizam, E., Ng, A., Dewandaru, G., Nagayev, R., & Nkoba, M. A. (2019). The impact of social and environmental sustainability on financial performance: A global analysis of the banking sector. Journal of Multinational Financial Management, 49, 35-53.
- Nur, M., & Priantinah, D. (2012). Analisis Faktor-Faktor Yang Mempengaruhi Pengungkapancorporate Social Responsibility Di Indonesia (Studi Empiris Pada Perusahaan Berkategori High Profile Yang Listing Di Bursa Efek Indonesia). Nominal: Barometer Riset Akuntansi dan Manajemen, 1(2), 22-34.
- Nur, R., & Suyuti, M. A. (2017). Pengantar Sistem Manufaktur. Deepublish.
- Nurhayati, I., Poerwati, T., & Kartika, A. (2019). Dampak Moderasi Profitabilitas dan Leverage Terhadap Pengaruh CSR Pada Nilai Perusahaan Di Indonesia.
- Nyoman, N., Putu, G. M., & Djazuli, A. (2014). Factors Affecting Firms Value of Indonesia Public Manufacturing Firms. International Jurnal of Business and Management Invention, 3(2), 35–44.

- Ogachi, D., Ndege, R., Gaturu, P., & Zoltan, Z. (2020). Corporate Bankruptcy Prediction Model, a Special Focus on Listed Companies in Kenya. *Journal of Risk and Financial Management*, 13(3), 47.
- Onakoya, A. B., & Ayooluwa, E. O. (2017). Bankruptcy and insolvency: An exploration of relevant theories. *International Journal of Economics and Financial Issues*, 7(3), 706.
- Pérez, A. (2015). Corporate reputation and CSR reporting to stakeholders: Gaps in the literature and future lines of research. *Corporate Communications: An International Journal*.
- Pradnyani, I. G. A. A., & Sisdyani, E. A. (2015). Pengaruh ukuran perusahaan, profitabilitas, leverage, dan ukuran dewan komisaris pada pengungkapan tanggung jawab sosial perusahaan. *E-Jurnal Akuntansi*, 11(2), 384-397.
- Purwaningsih, R. W., & Aziza, N. (2019). Pengaruh Corporate Social Responsibility Terhadap Financial Distress Dimoderasi Oleh Siklus Hidup Perusahaan Pada Tahap Mature. *Jurnal Akuntansi*, 9(3), 173-186.
- Ramdhonah, Z., Solikin, I., & Sari, M. (2019). Pengaruh Struktur Modal, Ukuran Perusahaan, Pertumbuhan Perusahaan, Dan Profitabilitas Terhadap Nilai Perusahaan (Studi Empiris Pada Perusahaan Sektor Pertambangan Yang Terdaftar Di Bursa Efek Indonesia Tahun 2011-2017). *Jurnal Riset Akuntansi dan Keuangan*, 7.
- Riantani, S., & Nurzamzam, H. (2015). Analysis of company size, financial leverage, and profitability and it's effect to CSR disclosure. *JDM (Jurnal Dinamika Manajemen)*, 6(2).

- Rist, Michael. dan Pizzica, J. Albert. 2015. Financial Ratios for Executives: How to Assess Company Strength, Fix Problems, and Make Better Decisions, Penhagenco LLC.
- Rudito, B., & Famiola, M. (2013). CSR (Corporate Social Responsibility).
- Sari, K. (2019) Pengaruh Pengungkapan Corporate Social Responsibility (CSR), Firm Life Cycle, Return On Assets (ROA), Dan Total Assets Turnover (TATO) Terhadap Prediksi Financial Distress (Bachelor's thesis, UIN JAKARTA).
- Simaens, A., & Koster, M. (2013). Reporting on sustainable operations by third sector organizations: A signalling approach. *Public Management Review*, 15(7), 1040-1062.
- Siregar, N. B., & Bukit, R. B. (2018, January). Impact of corporate social responsibility and company size on Corporate Financial Performance with Good Corporate Governance as Moderating Variable. In 1st Economics and Business International Conference 2017 (EBIC 2017) (pp. 241-248). Atlantis Press.
- Sugiyono. (2015). Metode Penelitian Pendidikan (Pendekatan Kuantitatif, Kualitatif, dan R&D). Bandung: Alfabeta
- Sulistyarini, D. H., Novareza, O., & Darmawan, Z. (2018). Pengantar Proses Manufaktur untuk Teknik Industri. Universitas Brawijaya Press.
- Sunaryo, B. A., & Mahfud, M. K. (2016). Pengaruh Size, Profitabilitas Leverage dan Umur terhadap Pengungkapan Tanggung Jawab Sosial Perusahaan

- (Studi Empiris Perusahaan Manufaktur yang Listing di BEI Tahun 2010–2013). *Diponegoro Journal Of Management*, 5(2), 537-550.
- Sutan Remy Sjahdeini. 2016. Sejarah, Asas, dan Teori Hukum Kepailitan. Jakarta: Prenadamedia Group.
- Swandari, F., & Sadikin, A. (2016). The effect of ownership structure, profitability, leverage, and firm size on corporate social responsibility (CSR). *Binus Business Review*, 7(3), 315-320.
- Ridho, T. K. (2018). The development of CSR implementation in Indonesia and its impact on company's financial and non-financial performance. *KnE Social Sciences*, 324-334.
- Theodoulidis, B., Diaz, D., Crotto, F., & Rancati, E. (2017). Exploring corporate social responsibility and financial performance through stakeholder theory in the tourism industries. *Tourism Management*, 62, 173-188.
- Udayasankar, K. (2008). CSR and firm size. *Journal of Business Ethics*, 83(2), 167-175.
- Vidaver-Cohen, D., & Brønn, P.S. (2015). Reputation, Responsibility, and Stakeholder Support in Scandinavian Firms: A Comparative Analysis. *Journal of Business Ethics*, March, 127(1), 49–64.
- Wibowo, B. (2017). Metode pengukuran probabilitas kebangkrutan bank dan analisis hubungannya dengan diversifikasi sumber pendapatan: Kasus perbankan Indonesia. *Matrik: Jurnal Manajemen, Strategi Bisnis dan Kewirausahaan*.

- Wilburn, K., & Wilburn, R. (2013). Using global reporting initiative indicators for CSR programs. *Journal of Global responsibility*.
- Wilmshurst, T.D., Frost, G.R., (2000). Corporate environmental reporting: a test of legitimacy theory. *Accounting, Auditing & Accountability Journal* 13, 10-26.
- Windsor, D. (2017). Value creation theory: Literature review and theory assessment. *Stakeholder management*.
- Wu, M. W., & Shen, C. H. (2013). Corporate social responsibility in the banking industry: Motives and financial performance. *Journal of Banking & Finance*, 37(9), 3529-3547.
- Yoon, B., & Chung, Y. (2018). The effects of corporate social responsibility on firm performance: A stakeholder approach. *Journal of hospitality and tourism management*, 37, 89-96.
- Youn, H., Hua, N., & Lee, S. (2015). Does size matter? Corporate social responsibility and firm performance in the restaurant industry. *International Journal of Hospitality Management*, 51, 127-134.
- Yuliawati, R., & Sukirman. (2015). Faktor-Faktor yang Mempengaruhi Pengungkapan Corporate Social Responsibility. *Accounting Analysis Journal*, 1-9.
- Zhang, Yudong, Shuihua Wang, and Genli Ji. 2013. A rule-based model for bankruptcy prediction based on an improved genetic ant colony algorithm. *Mathematical Problems in Engineering* 2013.

- Zhang, Yudong, Shuihua Wang, and Genli Ji. 2013. A rule-based model for bankruptcy prediction based on an
- Zy whole text is cut off at the bottom.