

DAFTAR PUSTAKA

- Abram, M., & Jarzabek, J. (2016). Corporate social responsibility in hotel industry: environmental implications. *Ecocycles*, 2(2), 9-16.
- Agustiani, N., & Brahmayanti, I. S. (2019). Analisis Pengaruh Kepemilikan Saham Publik, Profitabilitas, Manajemen Hutang dan Likuiditas terhadap Pengungkapan Tanggung Jawab Sosial Perusahaan pada Laporan Tahunan Perusahaan yang Bergabung di LQ45 Sub Sektor Property And Real Estate Tahun 2012-2016. *Jurnal Ekonomi & Bisnis*, 4(1), 845-856.
- Almilia, Luciana Spica, Nurul Hasanah Uswati Dewi, Dkk. 2011. Faktor-faktor Yang Mempengaruhi Pengungkapan Tanggung Jawab Sosial dan Dampaknya Terhadap Kinerja Keuangan dan Ukuran Perusahaan. *Jurnal Fokus Ekonomi*, Vol. 10, No. 1, Hal 50-68.
- Al-Tuwaijri, S. A., Christensen, T. E., & Hughes Ii, K. (2004). The relations among environmental disclosure, environmental performance, and economic performance: a simultaneous equations approach. *Accounting, Organizations and society*, 29(5-6), 447-471.
- Andriany, D., Yuliandari, W. S., & Zultilisna, D. (2017). Pengaruh Ukuran Perusahaan, Profitabilitas, Leverage dan Pengungkapan Media Terhadap Pengungkapan Corporate Social Responsibility. *eProceedings of Management*, 4(3).
- Astuti, D. W. (2019). Pengaruh profitabilitas, leverage dan ukuran perusahaan terhadap luas pengungkapan tanggung jawab sosial. *Akuntansi Dewantara*, 3(2), 179-191.
- Brigham, E. F. (2010). Dan JF Houston. 2010. *Dasar-Dasar Manajemen Keuangan. Edisi, 11.*
- Carroll, A. B. (1979). A three-dimensional conceptual model of corporate performance. *Academy of management review*, 4(4), 497-505.
- Cowen, S. S., Ferreri, L. B., & Parker, L. D. (1987). The impact of corporate characteristics on social responsibility disclosure: A typology and frequency-based analysis. *Accounting, Organizations and society*, 12(2), 111-122.
- Daniri, M. A. (2005). *Good corporate governance: konsep dan penerapannya dalam konteks Indonesia*. Ray Indonesia.
- Davidson, S., Stickney, C., & Weil, R. (1987). Accounting: The language of business. Thomas Horton and Daughter. *Sun Lakes Arizona*.
- Drobetz, W., Merikas, A. G., Merika, A., & Tsionas, E. G. (2013). Corporate social responsibility (CSR) revisited: the case of international shipping.
- Ghozali, Imam dan Chariri, Anis. 2007. Teori Akuntansi. Badan Penerbit Undip: Semarang.

- GRI (Global Reporting Initiative) tersedia di : <https://www.globalreporting.org/>
- Gumanti, T. A. (2000). Earnings Management: Suatu Telaah Pustaka. *Jurnal Akuntansi & Keuangan*, 2(2), 104 –115. <https://doi.org/10.9744/jak.2.2.pp.104->
- Healy, P. M., & Wahlen, J. M. (1999). A review of the *earnings management* literature and its implications for standard setting. *Accounting horizons*, 13(4), 365-383.
- Hery. (2012). Pengantar Akuntansi. Jakarta: Grasindo.
- Heslin, P. A., & Ochoa, J. D. (2008). Understanding and developing strategic *corporate social responsibility*. *Organizational Dynamics*, 37, 125-144.
- HIDAYAH, N., NUGROHO, L., PRIHANTO, H., & PRIHANTINI, D. (2021). Company characteristics, disclosure of social responsibility, and its impact on company performance: An empirical study in Indonesia. *The Journal of Asian Finance, Economics and Business*, 8(6), 889-895.
- Hong, M., Drakeford, B., & Zhang, K. (2020). The impact of mandatory CSR disclosure on green innovation: evidence from China. *Green Finance*, 2(3), 302-322.
- Hussainey, K., Elsayed, M., & Razik, M. A. (2011). Factors affecting corporate social responsibility disclosure in Egypt. *Corporate Ownership and Control*, 8(4), 432-443.
- Hussainey, et. al. (2011). Factors Affecting Corporate Social Responsibility Disclosure In Egypt. School of Commerce and Law, Faculty of Arts, Business, informatics & Education, Central Queensland University, Bruce Highway, North Rockhampton, 4702Queensland, Australia.
- Issa, A. (2017). The factors influencing *corporate social responsibility* disclosure in the Kingdom of Saudi Arabia. *Australian Journal of Basic and Applied Sciences*, 11(10), 1-19.
- Indraswari, G. A. D., & Astika, I. B. P. (2015). Pengaruh profitabilitas, ukuran perusahaan, dan kepemilikan saham publik terhadap pengungkapan csr. *E-Jurnal Akuntansi Universitas Udayana*, 11(1), 289-302.
- Jones, T. M. (1980). Corporate social responsibility revisited, redefined. *California management review*, 22(3), 59-67.
- Kristanti, N. (2020). Analisis Pengaruh Corporate Social Responsibility, Profitabilitas, dan Solvabilitas terhadap Nilai Perusahaan. *Global Financial Accounting Journal*, 4(2), 1-13.
- Jumingan. 2011. Analisis Laporan Keuangan. Jakarta. Bumi Aksara
- Laksmi, A. C., & Hanin, I. U. D. (2022). The Effect of Profitability, Leverage, Liquidity, and Green Accounting on Corporate Social Responsibility Disclosures: Study on Mining Companies Listed on the Indonesia Stock Exchange from 2016 to 2020. *Jurnal Aplikasi Bisnis*, 19(2).

- Lever, J., & Evans, A. (2015). Farm animal welfare and *corporate social responsibility*: making slaughter visible?
- Lubisa, H., Pratama, K., Pratama, I., & Pratami, A. (2019). A systematic review of *corporate social responsibility* disclosure. *International Journal of Innovation, Creativity and Change*, 6(9).
- Manuela, A., Wulan, A. B. N., Septiani, L., & Meiden, C. (2022). Manajemen Laba: Sebuah Studi Literatur
- Manurung, D. T., Kusumah, R. W. R., Hapsari, D. W., & Husnatarina, F. (2017). Effect of corporate governance, financial performance and environmental performance on *corporate social responsibility* disclosure. *International Journal of Arts and Commerce*, 6(5), 15-28.
- Michael, E. P. (1980). Competitive strategy: techniques for analyzing industries and competitors. *Editorial Free Pr, ISBN*, 13, 9780029253601.
- Mohammed Sani, D. (2018). Mandatory social and environmental disclosure: A performance evaluation of listed Nigerian oil and gas companies pre-and post-mandatory disclosure requirements. *Journal of Finance and Accounting*, 6(2), 56-68.
- Muawanah, U. (2021). Pengaruh Modal Kerja Terhadap Profitabilitas Pada Perusahaan LQ45 Yang Terdaftar di Bursa Efek Indonesia Tahun 2016-2019. *PRIVE: Jurnal Riset Akuntansi dan Keuangan*, 4(2), 87-97.
- Mutia, E., Zuraida, Z., & Andriani, D. (2011). Pengaruh Ukuran Perusahaan, Profitabilitas Dan Ukuran Dewan Komisaris Terhadap Pengungkapan Corporate Social Responsibility Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia. *Jurnal Telaah dan Riset Akuntansi*, 4(2), 187-201.
- Myšková, R., & Hájek, P. (2019). Relationship between corporate social responsibility in corporate annual reports and financial performance of the US companies. *Journal of International Studies (2071-8330)*, 12(1).
- Mzembe, A. N., & Meaton, J. (2014). Driving *corporate social responsibility* in the Malawian mining industry: a *stakeholder* perspective. *Corporate Social Responsibility and Environmental Management*, 21(4), 189-201.
- Nawaiseh, M. E. (2015). Do *firm size* and financial performance affect *corporate social responsibility* disclosure: employees' and environmental dimensions? *American Journal of Applied Sciences*, 12(12), 967.
- Nurkhin, Ahmad. 2009. "Corporate Governance dan Profitabilitas; Pengaruhnya terhadap Pengungkapan Tanggung Jawab Sosial Perusahaan (Studi Empiris pada Perusahaan yang Terdaftar di Bursa Efek Indonesia)". Tesis. Semarang: Universitas Diponegoro

- PAKAWARU, M. I., MAYAPADA, A. G., AFDALIA, N., TANRA, A. A. M., & AFDHAL, M. (2021). The relationship of *corporate social responsibility* (CSR) disclosure and *earnings management*: Evidence from Indonesia. *The Journal of Asian Finance, Economics and Business*, 8(2), 903-909.
- Peraturan Pemerintah Republik Indonesia Nomor 47 Tahun 2012 Tentang Tanggung Jawab Sosial Dan Lingkungan Perseroan Terbatas <https://peraturan.bpk.go.id/Home/Details/5260/pp-no-47-tahun-2012>.
- Putri, R. A. (2014). Pengaruh profitabilitas, likuiditas, dan leverage terhadap pengungkapan CSR. *Business Accounting Review*, 2(1), 61-70.
- Priyo, A., & Asep, S. (2010). Evaluasi Usaha Pengendalian Emisi Gas Rumah Kaca Melalui Clean Developmet Mechanism. *Teknik Lingkungan, Fakultas Teknik Sipil dan Lingkungan, Institut Teknologi Bandung*.
- Santosa, T. R., & Budiasih, I. (2021). The Effect of Profitability, Leverage And Liquidity on Corporate Social Responsibility Disclosures (Study on Food and Beverage Sub-Sector Manufacturing Companies Listed on theIndonesia Stock Exchange for the 2017-2019 Period). *American Journal ofHumanities and Social Sciences Research (AJHSSR)*, 5(4), 372-379.
- Schipper, K. (1989). Earnings management. *Accounting horizons*, 3(4), 91.
- Sethi, S. P. (1975). Dimensions of corporate social performance: An analytical framework. *California management review*, 17(3), 58-64
- Shabanu, A., Pramudyana, D., Saini, A. 2017 Jatam: Tambang Batubara Sokongan Jepang Menghancurkan Lingkungan Hidup di Malinau, Kalimantan Utara.(<https://www.jatam.org/2017/11/21/tambang-batu-barab-sokongan-jepangmenghancurkan-lingkungan-hidup-di-malinau/>, Ddiakses pada tanggal 25 Maret 2018)
- Sitompul, S. (2021). Analisis Pengaruh Ukuran Perusahaan, Profitabilitas, Leverage dan Jumlah Anggota Komisaris Terhadap Pengungkapan Corporate Social Responsibility. *Sintaksis: Jurnal Ilmiah Pendidikan*, 1(3), 54-60.
- Sri Mulyani, dkk. (2018). Sistem Informasi Akuntansi: Aplikasi Di Sektor Publik: Panduan Praktis Analisis dan Perancangan Implementasi SIA di Sektor Publik. Bandung: Unpad Press
- Subramanyam, K. R. (2014). Financial Statement Analysis (11th ed.). New York: McGraw-Hill Education.
- Sugianto, S., & Soediantono, D. (2022). Literature Review of ISO 26000 Corporate Social Responsibility (CSR) and Implementation Recommendations to the Defense Industries. *Journal of Industrial Engineering & Management Research*, 3(2), 73-87.
- Sugiyono, 2019. Metode Penelitian Kuantitatif, Kualitatif, dan R&D. Bandung: Alphabet.
- Susilatri, S., Agusti, R., & Indriani, D. (2011). Pengaruh Leverage, Profitabilitas, Size, Umur Perusahaan dan Ukuran Dewan Komisaris Terhadap Pengungkapan Tanggung Jawab Sosial Perusahaan (Studi Pada Perusahaan

Pertambangan yang Listing di BEI Tahun 2004-2008). *Jurnal Pendidikan Ekonomi dan Bisnis*, 3(01), 8967.