

DAFTAR PUSTAKA

- Agyemang, O. S., and Ansong, A. 2017. Corporate social responsibility and firm performance of Ghanaian SMEs: mediating role of access to capital and firm reputation. *Journal of Global Responsibility*. Vol. 8 Iss 1 pp.-
- Akinyomi. O. J., and Olagunju, A. 2013. Effect of firm size on profitability: evidence from Nigerian manufacturing sector. *Prime Journal of Business Administration Management*. 3pp.1171-1175.
- Akisik, O. and Gal, G. 2017. The impact of corporate social responsibility and internal controls on stakeholders' view of the firm and financial performance. *Sustainability Accounting, Management and Policy Journal*. Vol. 8 No. 3, pp. 246-280.
- Anggarwal, P. 2013. Impact of sustainability performance of company on its financial performance: a study of listed Indian companies. *Global Journal of Management and Business Research*. Vol. 13 Iss 11.
- Bhatia, A., and Tuli, S. 2017. Corporate attributes affecting sustainability reporting: an Indian perspective. *International Journal of Law and Management*. Vol. 59 Issue: 3, pp.-
- Chtourou, H. and Triki, M. 2017. Commitment in corporate social responsibility and financial performance: a study in the Tunisian context. *Social Responsibility Journal*. Vol 13 Iss 2 pp.-
- Dewi, K.E.C., dan Sudana, P. 2015. Sustainability reporting dan profitabilitas (studi pada perusahaan pemenang ISRA). *Jurnal Ilmiah Akuntansi dan Bisnis*. Vol. 10, No. 1.
- Ernst and Young Global Limited. 2013. *Value of sustainability reporting*. A study by Ernst & Young LLP and the Boston college center for corporate citizenship.
- Fahmi, Irham. 2015. *Analisis Kinerja Keuangan*. Jakarta: CV Alfabeta.

- Farizhabib. 2016. *Perkembangan sustainability reporting di Indonesia*. <https://farizhabib.worldpress.com/2016/09/4>. (diakses tanggal 22 Oktober 2016).
- Feng, M, Xiaodan “Abby” Wang, Jerry Glenn Kreuze. 2017. Corporate social responsibility and firm financial performance: comparison analyses across industries and CSR categories. *American Journal of Business*.
- Ferry, M. G dan Jones, W. 1979. Determinants of financial structure a new methodological approach. *The Accounting Review*. Vol. 7, No.2.
- Gatsi, J. G., Akorfa Anipa, Samuel Gameli Gadzo and Joseph Ameyibor. 2016. Corporate social responsibility, risk factor and financial performance of listed firms in Ghana. *Journal of Applied Finance & Banking*. Vol. 6, no. 2, 2016, 21-38.
- Ghozali, Imam. 2018. *Aplikasi Analisis Multivariate dengan Program SPSS23*. Cetakan IX. Semarang: Badan penerbit Universitas Diponegoro.
- Ghozali, I., and Chariri, A. 2007. *Teori Akuntansi*. Semarang: BP UNDIP.
- Ghozali, Imam. 2016. *Aplikasi Analisis Multivariate dengan Program SPSS*. Edisi 8. Semarang: Badan penerbit Universitas Diponegoro.
- Hadi, Noor. 2014. *Corporate Social Responsibility*. Yogyakarta: Graha Ilmu.
- Hamdani. 2016. *GCG: Tinjauan Etika dalam Praktis Bisnis*. Jakarta: Mitra Wacana Media.
- Hery. 2016. *Financial Ratio for Business*. Jakarta: PT. Grasindo.
- Indriantoro, Nur., dan Supomo, Bambang. 2016. *Business research methodology for accounting & management*. (First Edition). Yogyakarta: BPFE.
- Janamrung, B. and Issarawornrawanich, P. 2015. The association between corporate social responsibility index and performance of firms in industrial products and resources industries: empirical evidence from Thailand. *Social Responsibility Journal*. Vol. 11 Iss 4 pp. 893-903.

- Jensen, M. C., and Meckling, W. H. 1976. Theory of the Firm: Managerial Behavior, Agency Costs and Ownership Structure. *Journal of Financial Economics* 3(4): 305-360.
- Kabir, Rezaul., and Thai, Hanh Minh. 2017. Does corporate governance shape the relationship between corporate social responsibility and financial performance?. *Pacific Accounting Review*. Vol. 29 Issue: 2, pp. 227-258.
- Karaman, Abdullah S., Merve Kilic, Ali Uyar. 2018. Sustainability reporting in the aviation industry: worldwide evidence. *Sustainability Accounting, Management and Policy Journal*.
- Kartikasari, D., dan Merianti, M. 2016. The effect of leverage and firm size to profitability of public manufacturing companies in Indonesia. *International Journal of Economics and Financial Issues*. 6(2), pp. 409-413.
- Luthfia, Khaula. 2012. Pengaruh kinerja keuangan, ukuran perusahaan, struktur modal dan corporate governance terhadap publikasi sustainability report. *Skripsi*. Semarang: Fakultas Ekonomika dan Bisnis Universitas Diponegoro.
- Lys, T., James P. Naughton., and Clare Wang. 2015. Signaling through corporate accountability reporting. *Journal of Accounting and Economics*, Vol. 60 No. 1, pp. 56-72.
- Maulana, Zefri & Ayang, F. S. 2017. Pengaruh Hutang Jangka Panjang dan Hutang Jangka Pendek Terhadap Profitabilitas pada PT. Bank Mandiri Tbk. 1(1): 44-48.
- Muhindi, K. A. & Ngaba, D. 2018. Effect of firm size on financial performance on banks: case of commercial banks in Kenya". *International Academic Journal of Economics and Finance*, 3(1), 175-190.
- Mukherjee, A. and Nunez, R. 2018. Doing well by doing good: can voluntary CSR reporting enhance financial performance?. *Journal of Indian Business Research*.

- Muliaman, D. H., dan Istiana, M. 2014. *Sustainable Financing*. Jakarta: PT Elex Media Komputindo.
- N. K, Wardani dan Januarti I. (2013). Pengaruh Karakteristik Perusahaan Terhadap Pengungkapan *Corporate Social Responsibility (CSR)*. *Diponegoro Journal Of Accounting* ISSN: 2337-308 Vol.02 No.2, 1-15.
- Nyeadi, J. D., Muazu Ibrahim dan Yakubu Awudu Sare. 2018. Corporate social responsibility and financial performance nexus: empirical evidence from south african listed firms. *Journal of Global Responsibility*
- Rudianto. 2013. *Akuntansi Manajemen*. Jakarta: PT. Gelora Aksara Pratama.
- Rusdianto, Ujang. 2013. *CSR Communications A Framework for PR Practitioners*. Yogyakarta: Graha Ilmu.
- Sanusi, A. 2017. *Metode Penelitian Bisnis*. Salemba Empat. Jakarta.
- Sekaran, Uma dan Bogie, Roger. 2017. *Metode Penelitian untuk Bisnis*. Edisi 6. Jakarta: Salemba Empat.
- Shafat, M. and Nasir, M. 2018. Corporate social responsibility and financial performance: an empirical analysis of Indian banks. *Future Business Journal*. ISSN 2314-7210, Vol. 4, Iss. 1, pp. 84-93.
- Siahaan, F. O. P. 2013. The effect of good corporate governance mechanism, leverage and firm size on firm value. *GSTF Journal on Business Review*. 2(4): 137-142.
- Situmeang, I. V. O. 2016. *Corporate Social Responsibility Dipandang dari Perspektif Komunikasi Organisasi*. Yogyakarta: Ekuilibria.
- Suharyadi dan Purwanto. 2016. *Statistika untuk ekonomi dan keuangan modern*. Edisi 3. Salemba Empat. Jakarta

Sun, Li. 2012. Further evidence on the association between corporate social responsibility and financial performance. *International Journal of Law and Management*. Vol. 5 No. 6, pp. 472-484.

Tandiotong, Matius. 2016. *Kualitas Audit dan & Pengukurannya*. Bandung: CV Alfabeta.

Web.idx.id

Wiyono, Gendro & Hadri Kusuma. 2017. *Manajemen Keuangan Lanjutan*. Yogyakarta: UPP STIM YKPN.

www.spssindonesia.com

www.cnbcindonesia.com www.sra.ncsr-id.org

