

DAFTAR PUSTAKA

Akisik, O., & 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*, 8(3), 246–280. <https://doi.org/10.1108/SAMPJ-06-2015-0044>

Almajali, A. Y., Alamro, S. A., & Al-Soub, Y. Z. (2012). Factors Affecting the Financial Performance of Jordanian Insurance Companies Listed at Amman Stock Exchange. *Journal of Management Research*, 4(2), 266–289. <https://doi.org/10.5296/jmr.v4i2.1482>

Aguilare, V., Rup, D., & A, C (2007). Putting the S back in corporate social responsibility: A mutilevel theory of social change in organizatins, *The Academy Management Review* , 836-863.

Ariefianto, M. D. (2012). *Ekonometrika : Esensi dan aplikasi dengan Menggunakan EViews*. 272.

Arisadi, Y. C., Djumahir, & Djazuli, A. (2011). Pengaruh ukuran perusahaan , umur perusahaan, current ratio, debt to equity ratio dan fixed asset to total asset ratio terhadap kinerja keuangan pada perusahaan manufaktur di Bursa Efek Indonesia. *Ekonomi Dan Bisnis*, 1(66), 567–574.

Awuy, V. P., Sayekti, Y., & Purnamawati, I. (2016). Pengaruh pengungkapan corporate social responsibility (CSR) terhadap Earnings Response Coefficient

(ERC). *Jurnal Akuntansi Dan Keuangan*, 18(1), 15–26.

<https://doi.org/10.9744/jak.18.1.15-26>

Choi, J. (2015). Research notes and commentaries stakeholder relations and the persistence of corporate financial performance. *Strategic Management Journal*, 127(1), 12–13. <https://doi.org/10.1002/smj>

Choi, S., & Lee, S. (2018). Revisiting the financial performance – corporate social performance link. *International Journal of Contemporary Hospitality Management*, 30(7), 2586–2602. <https://doi.org/10.1108/IJCHM-04-2017-0195>

Choirina, A. (2012). Pengaruh persistensi laba terhadap kinerja perusahaan perbankan di Bursa Efek Indonesia. *Jurnal Akuntansi Dan Keuangan*.

Chtourou, H., & Triki, M. (2017). Commitment in corporate social respons. *Strategic Management Journal*.

Dalimunthe, A. R. (2016). Pengaruh corporate social responibility, persistensi laba, dan struktur modal terhadap earnings response coefficient. *Jurnal Wahana Akuntansi*. 11(1),1, <https://doi.org/10.21009/10.21.009/wahana.011/1.1>

Dumitru Z., Oneab A., Tatarusanuc A., and Ciulud R. (2015). *The social responsibility and competitiveness of the Romanian firm*.
<http://creativecommons.org/licenses/by-nc-nd/4.0/>

Fanani, Z. (2010). Analisis faktor persisten laba terhadap kinerja keuangan. *Jurnal Akuntansi Dan Keuangan Indonesia*. Universitas Airlangga. 7(1).

Ferreira, P., & de Oliveira, E. R. (2014). Does corporate social responsibility impact on employee engagement?. *Journal of Workplace Learning*, 26(3), 232–247.
<https://doi.org/10.1108/JWL-09-2013-0070>

Francis, J., R. LaFond, P. Olsson, and K. Schipper (2004), 'Costs of equity and earnings attributes'. *The Accounting Review* 79(4), 967–1010

Gond, J.-P., El-Akreimi, A., Jacques, I. & Swaen, V., 2010. Corporate Social Responsibility Influence on Employees, Nottingham, UK: *International Centre for Corporate Social Responsibility*

Grigoris G., George K., Zafeiriou E. and Xanthi P. (2016). The impact of corporate social responsibility on financial performance.
[http://dx.doi.org/10.21511/imfi.13\(3-1\).2016.03](http://dx.doi.org/10.21511/imfi.13(3-1).2016.03)

Gweyi, M., & Karanja, J. (2014). Effect of Financial Leverage on Financial Performance of Deposit Taking Savings and Credit Co-operative in Kenya. *International Journal of Academic Research in Accounting, Finance and Management Sciences*, 4(2), 176–184. <https://doi.org/10.6007/IJARAFMS/v4-i2/838>

Hair Jr, J. F., Black, W. C., Babin, B. J., & Anderson, R. E. (2014). *Multivariate Data Analysis* (Seventh).

Huang C., Yanga L., and Liouc D. Y. (2008). The impact of corporate social responsibility on financial performance: Evidence from business in Taiwan.
<https://doi.org/10.1016/j.techsoc.2008.10.004>

Imroatussolihah, E. (2013). Pengaruh risiko, leverage, peluang pertumbuhan, persistensi laba dan kualitas tanggung jawab sosial perusahaan terhadap earning response coefficient pada perusahaan high profile. *Jurnal Ilmu Manajemen (JIM)*, 1(1).

Isanzu, J., & Fengju, X. (2016). Impact of corporate social responsibility on firm's financial performance: The Tanzanian Perspective. *Journal on Innovation and Sustainability*, 7(1), 18. <https://doi.org/10.24212/2179-3565.2016v7i1p18-27>

Lin, C. H., Yang, H. L., & Liou, D. Y. (2009). The impact of corporate social responsibility on financial performance: Evidence from business in Taiwan. *Technology in Society*, 31(1), 56–63. <https://doi.org/10.1016/j.techsoc.2008.10.004>

Karagiorgos, T. (2010). Corporate social responsibility and financial performance: An Empirical Analysis on Greek Companies. *XIII*(4).

Khan, A., & Awan, S. H. (2012). Interdisciplinary journal of contemporary research in business effect of board composition on firm's performance: a case of pakistani listed companies. *Interdisciplinary Journal of Contemporary Research Business*. 3(10), 853–863. Retrieved from <http://journal-archieves15.webs.com/853-863.pdf>

Khavesh, A., Rajab Nikhashemi, S., Yousefi, A., & Haque, A. (2012). Voluntary sustainability disclosure, revenue, and shareholders wealth-a perspective from singaporean companies. In *Business Management Dynamics*. 1(1)

Luthan, E. (2012). The Impact of corporate social responsibility disclosure to financial performance. *4(80)*, 204–219.
<https://doi.org/10.24034/j25485024.y2017.v1.i2.2754>

Lockett, A., Moon, J. & Visser, W., 2006. Corporate Social Responsibility in Management Research: Focus, Nature, Salience, and Sources of Influence. *Journal of Management Studies*, 43(1), pp. 115-136.

Lys, T. Z., Naughton, J. P., & Wang, C. (2012). Signaling through corporate accountability reporting. *SSRN Electronic Journal*.
<https://doi.org/10.2139/ssrn.2143259>

Mahfoudh, I. O. (2013). The effect of privatisation on financial performance of firms listed at the Nairobi Securities Exchange. *Journal of Chemical Information and Modeling*, 53(9), 1689–1699. <https://doi.org/10.1017/CBO9781107415324.004>

Mathuva D.M., and Mboya J. (2016). Cooperative social and environmental disclosure and financial performance of savings and credit cooperatives in Kenya. *Journal of Accounting*, (Vol. 35, page 197-206).

McWilliams, A., & Siegel, D. (2000). Corporate social responsibility and financial performance: Correlation or misspecification? *Strategic Management Journal*, 21(5), 603–609. [https://doi.org/10.1002/\(SICI\)1097-0266\(200005\)21:5<603::AID-SMJ101>3.0.CO;2-3](https://doi.org/10.1002/(SICI)1097-0266(200005)21:5<603::AID-SMJ101>3.0.CO;2-3)

Omondi, M. M. (2013). Factors affecting the financial performance of listed companies at the Nairobi Securities Exchange in Kenya. *4(15)*.

Platonova, E., Asutay, M., Dixon, R., & Mohammad, S. (2018). The Impact of Corporate Social Responsibility Disclosure on Financial Performance: Evidence from the GCC Islamic Banking Sector. *Journal of Business Ethics*, 151(2), 451–471. <https://doi.org/10.1007/s10551-016-3229-0>

Price, W. S. J. M. (2016). The impact of environmental uncertainty on increasing customer satisfaction through corporate social responsibility. *European Journal of Marketing*. 7(8).

Rafiq, S., Salim, R., & Smyth, R. (2016). The moderating role of firm age in the relationship between R&D expenditure and financial performance: Evidence from Chinese and US mining firms. *Economic Modelling*, 56, 122–132. <https://doi.org/10.1016/j.econmod.2016.04.003>

Rahmawati, I. A. (2017). Pengaruh dewan direksi, dewan komisaris, komite audit dan corporate social responsibility terhadap kinerja keuangan perusahaan (Studi Kasus pada Perusahaan Sub Sektor Pertambangan Batu Bara yang terdaftar di Bursa Efek Indonesia Tahun 2013-2015). *Jurnal Akuntansi & Ekonomi FE. UN PGRI Kediri*, 2(2), 54–70.

Rhou, Y., Singal, M., & Koh, Y. (2016). CSR and financial performance: The role of CSR awareness in the restaurant industry. *International Journal of Hospitality Management*, 57, 30–39. <https://doi.org/10.1016/j.ijhm.2016.05.007>

Romasari, S. (2013). Pengaruh persistensi laba, struktur modal, ukuran perusahaan dan alokasi pajak antar periode terhadap kinerja keuangan. *Jom Fekon*, 1(2), 1–

21.

Sadeghi. (2016). Impact of corporate social performance on financial performance of manufacturing companies listed on the Tehran Stock Exchange (IMC). *Journal of Workplace Learning*, 9(1), 76–99.

Salem Bayoud, N., Kavanagh, M., & Slaughter, G. (2012). Corporate social responsibility disclosure and corporate reputation in developing countries: The Case of Libya. In *Journal of Business and Policy Research* (Vol. 7).

Samaha, K., Khlif, H., & Hussainey, K. (2015). The impact of board and audit committee characteristics on voluntary disclosure: A meta-analysis. *Journal of International Accounting, Auditing and Taxation*, 24, 13–28.

<https://doi.org/10.1016/j.intaccudtax.2014.11.001>

Sekaran, U., & Bougie, R. (2016). *Research Methods for Business* (Seventh Ed).

Zhang, J. (2016). Does corporate social responsibility affect financial performance of listed manufacturing firms in Germany? Faculty of behavioural, *Management and Social Sciences*, 01–70.