

DAFTAR PUSTAKA

- Afifah, N., Astuti, S. W. W., & Irawan, D. (2021). Pengaruh Corporate Social Responsibility (CSR) dan Reputasi Perusahaan terhadap Nilai Perusahaan. *Ekuitas (Jurnal Ekonomi Dan Keuangan)*, 5(3). <https://doi.org/10.24034/j25485024.y2021.v5.i3.4644>
- Ajayi, O. A., & Mmutle, T. (2021). Corporate Reputation through Strategic Communication of Corporate Social Responsibility. *Corporate Communications: An International Journal*, 26(5), 1–15.
- Anita, A., & Amalia, D. P. (2021). Pengaruh Tanggung Jawab Sosial terhadap Kinerja Keuangan: Struktur Kepemilikan sebagai Variabel Moderasi. *Jurnal Ekonomi Modernisasi*, 17(1), 54–68. <https://doi.org/10.21067/jem.v17i1.5283>
- Awaysheh, A., Heron, R. A., Perry, T., & Wilson, J. I. (2020). On The Relation Between Corporate Social Responsibility and Financial Performance. *Strategic Management Journal*, 41(6), 965–987. <https://doi.org/10.1002/smj.3122>
- Bangun, G., Atmadja, D., Irmadariyani, R., Wulandari, N., (2019). *Pengaruh Pengungkapan Corporate Social Responsibility terhadap Kinerja Keuangan Perusahaan (Studi Empiris pada Perusahaan yang Terdaftar di Indeks SRI-KEHATI Bursa Efek Indonesia)*. Universitas Jember.
- Barauskaite, G., & Streimikiene, D. (2021). Corporate Social Responsibility and Financial Performance of Companies: The Puzzle of Concepts, Definitions and Assessment Methods. *Corporate Social Responsibility and Environmental Management*, 28(1), 278–287. <https://doi.org/10.1002/csr.2048>
- Barney, J. (1991). Firm Resources and Sustained Competitive Advantage. *Journal of Management*, 17(1), 99–120. <https://doi.org/10.1177/014920639101700108>
- Basalamah, A. S., & Jermias, J. (2005). Social and Environmental Reporting and Auditing In Indonesia Maintaining Organizational Legitimacy? *Gadjah Mada International Journal of Business*, 7(1), 109–127.
- Bashir, M. (2022). Corporate Social Responsibility and Financial Performance – The Role of Corporate Reputation, Advertising and Competition. *PSU Research Review*. <https://doi.org/10.1108/PRR-10-2021-0059>
- Blomgren, A. (2011). Does Corporate Social Responsibility Influence Profit Margins? A Case Study of Executive Perceptions. *Corporate Social Responsibility and Environmental Management*, 18(5), 263–274. <https://doi.org/10.1002/csr.246>

- Bowman, E. H. (1978). Strategy, Annual Report, and Alchemy . *California Management Review* , 64–71.
- Bromley, D. B. (2000). Psychological Aspects of Corporate Identity, Image and Reputation. *Corporate Reputation Review*, 3(3), 240–252.
- Brooks, C., & Oikonomou, L. (2018). The Effects of Environmental, Social and Governance Disclosure and Performance on Firm Value: A Review of The Literature In Accounting and Finance. *The British Accounting Review* , 50(1), 1–15.
- Chuah, S., Hui-Wen, S., Rasoolimanesh, M., Cheng-Xi Aw, E., & Tseng, M. (2022). Lord, Please Save Me from My Sins! Can CSR Mitigate The Negative Impacts of Sharing Economy on Consumer Trust and Corporate Reputation? *Tourism Management Perspectives*. 41(1).
- Chun, R. (2005). Corporate Reputation: Meaning and Measurement. *International Journal of Management Reviews*, 7(2), 91–117.
- Colleoni, E. (2013). CSR Communication Strategies for Organizational Legitimacy in Social Media. *Corporate Communications: An International Journal*, 18(2), 228–248. <https://doi.org/10.1108/13563281311319508>
- Cordeiro, J. J., & Tewari, M. (2015). Firm Characteristics, Industry Context, and Investor Reactions to Environmental CSR: A Stakeholder Theory Approach. *Journal of Business Ethics*, 130(4), 833–849. <https://doi.org/10.1007/s10551-014-2115-x>
- Dai, W., & Reich, A. Z. (2023). The Differential Impact of Monological and Dialogical Corporate Social Responsibility Communication Strategies on Brand Trust in The Credence Goods Market. *Asia Pacific Journal of Marketing and Logistics*, 35(1), 231–248. <https://doi.org/10.1108/APJML-08-2021-0583>
- Dalla-Pria, L., & Rodríguez-de-Dios, I. (2022). CSR Communication on Social Media: The Impact of Source and Framing on Message Credibility, Corporate Reputation and WOM. *Corporate Communications: An International Journal*, 27(3), 543–557. <https://doi.org/10.1108/CCIJ-09-2021-0097>
- Davies, G., & Miles, L. (1998). Reputation Management: Theory and Practice. *Corporate Reputation Review*, 2(1), 16–27.
- Deegan, C., & Blomquist, C. (2006). Stakeholder Influence on Corporate Reporting: An Exploration of The Interaction between WWF-Australia and The Australian Minerals Industry. *Accounting, Organizations and Society*, 31(4–5), 343–372. <https://doi.org/10.1016/j.aos.2005.04.001>
- Deephouse, D. L., Newburry, W., & Soleimani, A. (2016). The Effects of Institutional Development and National Culture on Cross-National Differences in Corporate

- Reputation. *Journal of World Business*, 51(3), 463–473. <https://doi.org/10.1016/j.jwb.2015.12.005>
- Diouf, D., & Boiral, O. (2017). The Quality of Sustainability Reports and Impression Management: A Stakeholder Perspective. *Accounting, Auditing and Accountability Journal*, 30(3), 643–667. <https://doi.org/10.1108/AAAJ-04-2015-2044>
- Du, S., Bhattacharya, C. B., & Sen, S. (2010). Maximizing Business Returns to Corporate Social Responsibility (CSR): The Role of CSR Communication. *International Journal of Management Reviews*, 12(1), 8–19. <https://doi.org/10.1111/j.1468-2370.2009.00276.x>
- Eberl, M., & Schwaiger, M. (2005). Corporate Reputation: Disentangling The Effects on Financial Performance. *European Journal of Marketing*, 39(7/8), 838–854. <https://doi.org/10.1108/03090560510601798>
- Feng, Y., Akram, R., Hieu, V. M., & Tien, N. H. (2022). The Impact of Corporate Social Responsibility on The Sustainable Financial Performance of Italian Firms: Mediating Role of Firm Reputation. *Economic Research-Ekonomika Istrazivanja*, 35(1), 4740–4758. <https://doi.org/10.1080/1331677X.2021.2017318>
- Fombrun, C. (1996). *Reputation: Realizing value from the corporate image*. Harvard Business School Press.
- Fombrun, C. J. (2005). A World of Reputation Research, Analysis and Thinking Building Corporate Reputation Through CSR Initiatives: Evolving Standards. *Corporate Reputation Review*, 8(1), <https://doi.org/10.1057/palgrave.crr.1540235>
- Fombrun, C., & Shanley, M. (1990). What's in a Name? Reputation Building and Corporate Strategy. *Academy of Management Journal*, 33(2), 233–258. <https://doi.org/10.5465/256324>
- Fourati, Y. M., & Dammak, M. (2021). Corporate Social Responsibility and Financial Performance: International Evidence of The Mediating Role of Reputation. *Corporate Social Responsibility and Environmental Management*, 28(6), 1749–1759. <https://doi.org/10.1002/csr.2143>
- Freeman, R. E. (1984). *Strategic management: A stakeholder approach*. Pitman Publishing Inc.
- Galbreath, J., & Shum, P. (2012). Do Customer Satisfaction and Reputation Mediate The CSR–FP Link? Evidence from Australia. *Australian Journal of Management*, 37(2), 211–229. <https://doi.org/10.1177/0312896211432941>
- García-Sánchez, I. M., & Araújo-Bernardo, C. A. (2020). What Colour is The Corporate Social Responsibility Report? Structural Visual Rhetoric, Impression Management Strategies, and Stakeholder Engagement. *Corporate Social*

- Responsibility and Environmental Management*, 27(2), 1117–1142.
<https://doi.org/10.1002/csr.1869>
- Ghozali. (2018). *Aplikasi Analisis Multivarite dengan Program IBM SPSS 25*. Badan Penerbit Universitas Diponegoro.
- Ghozali, I. (2020). *25 Grand Theory*. Yoga Pratama .
- Ghozali, I., & Latan, H. (2014). *Partial Least Squares Konsep, Teknik dan Aplikasi Menggunakan Program SmartPLS 3.0 untuk Penelitian Empiris* (2nd ed.). Badan Penerbit Universitas Diponegoro.
- Gray, R., Kouhy, R., & Lavers, S. (1995). Corporate social and enviromental reporting: A review of teh literature and a longitudinal study of UK disclosure. . *Accounting, Auditing & Accountability Journal* , 8(2), 47–77.
- Hair, J. F., Hult, G. T. M. H., Ringle, C. M., Sarstedt, M., Danks, N. P., & Ray, S. (2021). *Classroom Companion: Business Partial Least Squares Structural Equation Modeling (PLS-SEM) Using R AAWorkbook*.
- Hall, R. (1993). A Framework Linking Intangible Resources and Capabiliites to Sustainable Competitive Advantage. *Strategic Management Journal*, 14(8), 607–618. <https://doi.org/10.1002/smj.4250140804>
- Heri Winarno, S., Kamal Raya No, J., Barat, R., & Barat, J. (2019). *Analisis NPM, ROA, dan ROE dalam Mengukur Kinerja Keuangan* (Vol. 28, Issue 02).
- Humanitisri, N., Ghozali, I., & Akuntansi, J. (2018). Perusahaan Sebagai Variabel Mediasi, dan Visibilitas sebagai Variabel Moderasi dalam Hubungan antara CSR dengan Reputasi (Studi Empiris Pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Periode 2015-2016). *Diponegoro Journal Of Accounting*, 7(1). <http://ejournal-s1.undip.ac.id/index.php/accounting>
- Ikram, M., Sroufe, R., Mohsin, M., Solangi, Y. A., Shah, S. Z. A., & Shahzad, F. (2020). Does CSR Influence Firm Performance? A Longitudinal Study of SME Sectors of Pakistan. *Journal of Global Responsibility*, 11(1), 27–53. <https://doi.org/10.1108/JGR-12-2018-0088>
- ISO 26000. (2010). *ISO 26000 Guidance on social responsibility Discovering*.
- Ivan S, & Sudjiman, L. S. (2022). Pengaruh Corporate Social Responsibility Terhadap Kinerja Keuangan pada Perusahaan Farmasi yang Terdaftar di BEI Periode 2016-2020. *Ekonomis : Jurnal Ekonomi Dan Bisnis*, 15(1), 39–56.
- Jensen, M. C., & Meckling, W. H. (1976). Theory of The Firm: Managerial Behavior, Agency Cost and Ownership Structure. *Journal of Financial Economics* , 3, 305–360.

- Julialevi, K. O., & Ramadhanti, W. (2021). Pengaruh Pengungkapan Corporate Social Responsibility terhadap Kinerja Keuangan Perbankan Indonesia (Studi Komparatif Perbankan BUMN dan Swasta). *Jurnal Pendidikan Dan Teknologi Indonesia*, 1(2), 91–95. <https://doi.org/10.52436/1.jpti.19>
- Kabir, R., & Thai, H. M. (2017). Does Corporate Governance Shape The Relationship between Corporate Social Responsibility and Financial Performance? *Pacific Accounting Review*, 29(2), 227–258. <https://doi.org/10.1108/par-10-2016-0091>
- Kani, P., & Yumna, S. (2023). *Pengaruh Corporate Social Responsibility (Csr) Terhadap Kinerja Perusahaan Dan Reputasi Perusahaan Sebagai Variabel Mediasi (Studi Pada Perusahaan Di Indeks Sri-Kehati Tahun 2017-2021)*. Universitas Jambi.
- Lai, C. S., Chui, C. J., Yang, C. F., & Pai, D. C. (2010). The Effect of Corporate Social Responsibility on Brand Performance: The Mediating Effect of Industrial Brand Equity and Corporate Reputation. *Journal of Business Ethics*, 95(3), 457–469.
- Laskar, N., & Maiji, S. G. (2016). Disclosure of Corporate Social Responsibility and Firm Performance: Evidence From India. *Asia Pasific Journal of Management Research and Innovation*, 12(2), 145–154.
- Lee, J., & Jungbae Roh, J. (2012). Revisiting Corporate Reputation and Firm Performance Link. *Benchmarking: An International Journal*, 19(4/5), 649–664.
- Lin, C. S., Chang, R. Y., & Dang, V. T. (2015). An Integrated Model to Explain How Corporate Social Responsibility Affects Corporate Financial Performance. *Sustainability (Switzerland)*, 7(7), 8292–8311. <https://doi.org/10.3390/su7078292>
- Love, E. G., Lim, J., & Bednar, M. K. (2017). The Face of the Firm: The Influence of CEOs on Corporate Reputation. *Academy of Management Journal*, 60(4), 1462–1481. <https://doi.org/10.5465/amj.2014.0862>
- Mahon, J. F., & Waddock, S. A. (1992). Strategic Issues Management: An Integration of Issue Life Cycle Perspectives. *Business & Society*, 31(1), 19–32. <https://doi.org/10.1177/000765039203100103>
- Maqbool, S., & Zameer, M. N. (2018). Corporate Social Responsibility and Financial Performance: An Empirical Analysis of Indian Banks. *Future Business Journal*, 4(1), 84–93. <https://doi.org/10.1016/j.fbj.2017.12.002>
- Miras-Rodríguez, M. del M., Bravo-Urquiza, F., & Escobar-Pérez, B. (2020). Does Corporate Social Responsibility Reporting Actually Destroy Firm Reputation? *Corporate Social Responsibility and Environmental Management*, 27(4), 1947–1957. <https://doi.org/10.1002/csr.1938>

- Neville, B. A., Bell, S. J., & Menguc, B. (2005). Corporate Reputation, Stakeholders and The Social Performance-Financial Performance Relationship. *European Journal of Marketing*, 39(9/10), 1184–1198.
- Nguyen, C. T., Nguyen, L. T., & Nguyen, N. Q. (2022). Corporate Social Responsibility and Financial Performance: The Case in Vietnam. *Cogent Economics and Finance*, 10(1). <https://doi.org/10.1080/23322039.2022.2075600>
- Odriozola, M. D., & Baraibar-Diez, E. (2017). Is Corporate Reputation Associated with Quality of CSR Reporting? Evidence from Spain. *Corporate Social Responsibility and Environmental Management*, 24(2), 121–132. <https://doi.org/10.1002/csr.1399>
- Ozcan, F., & Elçi, M. (2020). Employee's Perception of CSR Affecting Employer Brand, Brand Image, and Corporate Reputation. *SAGE Open*, 10(4), 543–564.
- Pham, H. S. T., & Tran, H. T. (2020). CSR Disclosure and Firm Performance: The Mediating Role of Corporate Reputation and Moderating Role of CEO Integrity. *Journal of Business Research*, 120, 127–136. <https://doi.org/10.1016/j.jbusres.2020.08.002>
- Platonova, E., Asutay, M., Dixon, R., & Mohammad, S. (2018). The Impact of Corporate Social Responsibility Disclosure on Financial Performance: Evidence from the GCC Islamic bank sector. *Journal of Business Review*, 151(2), 451–471.
- Pradhan, S., & Roy, S. (2011). The Nature of Socially Responsible Communication in Indian Companies. *Business: Theory and Practice*, 12(1), 24–32.
- Rahmawati, A. (2021). *Peran Reputasi Perusahaan Dalam Memediasi Pengaruh Corporate Social Responsibility (CSR) Terhadap Kinerja Keuangan Perusahaan*. UNISSULA .
- Rashid, A. (2018). Does Corporate Social Responsibility Reporting Enhance Shareholders' Value?: A Simultaneous Equation Approach. *Journal of Financial Reporting and Accounting*, 16(1), 158–178. <https://doi.org/10.1108/JFRA-10-2016-0084>
- Rehman, Z. ur, Khan, A., & Rahman, A. (2020). Corporate Social Responsibility's Influence on Firm Risk and Firm Performance: The Mediating Role of Firm Reputation. *Corporate Social Responsibility and Environmental Management*, 27(6), 2991–3005. <https://doi.org/10.1002/csr.2018>
- Roberts, P. W., & Dowling, G. R. (2002a). Corporate Reputation and Sustained Superior Financial Performance. *Strategic Management Journal*, 23(12), 1077–1093. <https://doi.org/10.1002/smj.274>

- Roberts, P. W., & Dowling, G. R. (2002b). Corporate Reputation and Sustained Superior Financial Performance. *Strategic Management Journal*, 23(12), 1077–1093. <https://doi.org/10.1002/smj.274>
- Roddick, D. A. , & Idowu, S. O. (2013). Encyclopedia of Corporate Social Responsibility. In *Encyclopedia of Corporate Social Responsibility*. Springer.
- Saeidi, S. P., Sofian, S., Saeidi, P., Saeidi, S. P., & Saaeidi, S. A. (2015). How Does Corporate Social Responsibility Contribute to Firm Financial Performance? The Mediating Role of Competitive Advantage, Reputation, and Customer Satisfaction. *Journal of Business Research*, 68(2), 341–350. <https://doi.org/10.1016/j.jbusres.2014.06.024>
- Sameer, I. (2021). Impact of Corporate Social Responsibility on Organization's Financial Performance: Evidence From Maldives Public Limited Companies. *Future Business Journal*, 7(1). <https://doi.org/10.1186/s43093-021-00075-8>
- Schons, L., & Steinmeier, M. (2016). Walk the Talk? How Symbolic and Substantive CSR Actions Affect Firm Performance Depending on Stakeholder Proximity. *Corporate Social Responsibility and Environmental Management*, 23(6), 358–372. <https://doi.org/10.1002/csr.1381>
- Shauki, E. (2011). Perceptions on Corporate Social Responsibility: A Study in Capturing Public Confidence. *Corporate Social Responsibility and Environmental Management*, 18(3), 200–208. <https://doi.org/10.1002/csr.267>
- Sholihin, M., & Ratmono, D. (2020). *Analisis SEM-PLS dengan Warppls 7.0 untuk Hubungan Nonlinier dalam Penelitian Sosial dan Bisnis* (1st ed.). Penerbit Andi.
- Silaban, A. , & Harefa, M. S. (2020). Efek Moderasi Tata Kelola Perusahaan atas Pengaruh Tanggung Jawab Sosial Korporat terhadap Kinerja Keuangan (Studi Pada Industri Perbankan di BEI 2011-2018). *Fair Value : Jurnal Ilmiah Akuntansi Dan Keuangan*, 03(01), 27–39.
- Sugiono, A. (2009). *Manajemen Keuangan Untuk Praktisi Keuangan*. Grasindo.
- Tristiarini. (2014). *Peran Agency Cost Reduction, Kualitas Tata Kelola Perusahaan dan Risiko Pasar dalam Hubungan Corporate Social Responsibility dan Nilai Perusahaan* [Disertasi]. Universitas Dian Nuswantoro.
- Undang-Undang Republik Indonesia Nomor 40 Tahun 2007 Tentang Perseroan Terbatas.
- Vishwanathan, P., van Oosterhout, H., Heugens, P. P. M. A. R., Duran, P., & van Essen, M. (2020). Strategic CSR: A Concept Building Meta-Analysis. *Journal of Management Studies*, 57(2), 314–350. <https://doi.org/10.1111/joms.12514>

- Weiss, A. M., Anderson, E., & MacInnis, D. J. (1999). Reputation Management As a Motivation for Sales Structure Decisions. *Journal of Marketing*, 65(5), 74–89.
- Wiseman, R. M., Cuevas-Rodriguez, G. ., & Gomez-Mejia, L. R. (2012). Towards A Social Theory of Agency. *Journal of Management Studies* , 49((1)), 202–222.
- Yang, J., & Basile, K. (2022). Communicating Corporate Social Responsibility: External Stakeholder Involvement, Productivity and Firm Performance. *Journal of Business Ethics*, 178(2), 501–517. <https://doi.org/10.1007/s10551-021-04812-5>
- Zulfiqar, S., Sadaf, R., Popp, J., Vveinhardt, J., & Máté, D. (2019). An Examination of Corporate Social Responsibility and Employee Behavior: The Case of Pakistan. *Sustainability (Switzerland)*, 11(13). <https://doi.org/10.3390/su11133515>

