DAFTAR PUSTAKA

- Abeysekera, I. (2008). Motivations behind human capital disclosure in annual reports. *Accounting Forum*, *32*(1), 16–29. https://doi.org/10.1016/j.accfor.2006.11.006
- Adams, C., & Zutshi, A. (2004). Corporate Social Responsibility: Why Business Should Act Responsibly and Be Accountable. *Australian Accounting Review*, 14(3), 31–39.
- Aerts, Cormier, Gordon, & Magnan. (2009). Performance disclosure on the web: an exploration of the impact of managers' perceptions of stakeholder concerns. *The International Journal of Digital Accounting Research*, 6(April), 159–194. https://doi.org/10.4192/1577-8517-v6_6
- Akbaş, H. E., & Canikli, S. (2018). Determinants of voluntary greenhouse gas emission disclosure: An empirical investigation on Turkish firms. *Sustainability* (*Switzerland*), 11(1). https://doi.org/10.3390/su11010107
- Ali, W., Alsayegh, M. F., Ahmad, Z., Mahmood, Z., & Iqbal, J. (2018). The relationship between social visibility and CSR disclosure. *Sustainability* (*Switzerland*), *10*(3). https://doi.org/10.3390/su10030866
- Ali, W., Frynas, J. G., & Mahmood, Z. (2017). Determinants of Corporate Social Responsibility (CSR) Disclosure in Developed and Developing Countries: A Literature Review. Corporate Social Responsibility and Environmental Management, 24(4), 273–294. https://doi.org/10.1002/csr.1410
- Amran, A., & Devi, S. S. (2008). The impact of government and foreign affiliate influence on corporate social reporting: The case of Malaysia. *Managerial Auditing Journal*, 23(4), 386–404, https://doi.org/10.1108/02686900810864327
- Amsami, M., Ibrahim, S. B., & Hamid, A. E. (2020). INFLUENCE OF CORPORATE SOCIAL RESPONSIBILITY ACTIONS ON CUSTOMER LOYALTY TOWARDS NIGERIAN RETAIL BANKS WITHIN. Asian Journal of Empirical Resea, 10(2), 40–52. https://doi.org/10.18488/journal.1007/2020.10.2/1007.2.40.52
- Anene, C., & Anene, F. (2013). Corporate Social Responsibility and Employee Health in the Nigerian Banking Sector. *International Journal of Business and Social Research (IJBSR)*, 3(6), 48–55.
- Argilés-Bosch, J. M., Martí, J., Monllau, T., Garcia-Blandón, J., & Urgell, T. (2014).
 Empirical analysis of the incidence of accidents in the workplace on firms' financial performance. *Safety Science*, 70, 123–132.

https://doi.org/10.1016/j.ssci.2014.05.012

- 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. https://doi.org/10.22146/gamaijb.5565
- Bebbington, J., Larrinaga-González, C., & Moneva-Abadía, J. M. (2008). Legitimating reputation/the reputation of legitimacy theory. *Accounting, Auditing and Accountability Journal*, 21(3), 371–374. https://doi.org/10.1108/09513570810863969
- Beyer, D. (2012). Child labor in agriculture: Some new developments to an ancient problem. *Journal of Agromedicine*, *17*(2), 197–207. https://doi.org/10.1080/1059924X.2012.660442
- Bidhari, S. C., Salim, U., Aisjah, S., & Java, E. (2013). Effect of Corporate Social Responsibility Information Disclosure on Financial Performance and Firm Value in Banking Industry Listed at Indonesia Stock Exchange. 5(18), 39–47.
- Bjerkan, A. M. (2010). Health, environment, safety culture and climate Analysing the relationships to occupational accidents. *Journal of Risk Research*, *13*(4), 445–477. https://doi.org/10.1080/13669870903346386
- Bocquet, R., Le Bas, C., Mothe, C., & Poussing, N. (2017). CSR, Innovation, and Firm Performance in Sluggish Growth Contexts: A Firm-Level Empirical Analysis. *Journal of Business Ethics*, 146(1), 241–254. https://doi.org/10.1007/s10551-015-2959-8
- Carpenter, V. L., & Feroz, E. H. (2001). Institutional Theory and Accounting Rule Choice: An Analysis of Four US State Governments' Decisions to Adopt Generally Accepted Accounting Prinsiples. Accounting, Organizations and Society, 26, 565–596.
- Chan, E. S. W., & Wong, S. C. K. (2006). Motivations for ISO 14001 in the hotel industry. *Tourism Management*, 27(3), 481–492. https://doi.org/10.1016/j.tourman.2004.10.007
- Chandrasekar, K. (2011). Workplace environment and its impact on organisational performance in public sector organisations. *International Journal of Enterprise Computing and Business Systems*, 1(1), 1–19.
- Cho, C. H., & Patten, D. M. (2007). The role of environmental disclosures as tools of legitimacy: A research note. *Accounting, Organizations and Society*, 32(7-8),

639-647. https://doi.org/10.1016/j.aos.2006.09.009

- Chung, K.-H., Yu, J.-E., Choi, M.-G., & Shin, J.-I. (2015). The Effects of CSR on Customer Satisfaction and Loyalty in China: The Moderating Role of Corporate Image. *Journal of Economics, Business and Management*, 3(5), 542–547. https://doi.org/10.7763/joebm.2015.v3.243
- Coluccia, D., Fontana, S., & Solimene, S. (2018). Does institutional context affect CSR disclosure? A study on Eurostoxx 50. *Sustainability (Switzerland)*, *10*(8). https://doi.org/10.3390/su10082823
- Corbett, C. J., & Klassen, R. D. (2006). Extending the horizons: Environmental excellence as key to improving operations. *Manufacturing and Service Operations Management*, 8(1), 5–22. https://doi.org/10.1287/msom.1060.0095
- Dagiliene, L., Leitoniene, S., & Grencikova, A. (2014). Increasing Business Transparency by Corporate Social Reporting: Development and Problems in Lithuania. *Engineering Economics*, 25(1), 54–61. https://doi.org/10.5755/j01.ee.25.1.2356
- Deegan, C. (2002). The legitimising effect of social and environmental disclosures. *Accounting, Auditing & Accountability Journal, 15*(3), 282–311. https://doi.org/10.1108/09513570210435852
- Dillard, J. F., Rigsby, J. T., & Goodman, C. (2004). The making and remaking of organization context: Duality and the institutionalization process. Accounting, Auditing & Accountability Journal, 17(4), 506–542. https://doi.org/10.1108/09513570410554542
- DiMaggio, P. J., & Powell, W. W. (1983). DiMaggio and Powell_1983_The Iron Cage Revisited: Institutional Isomorphism and Collective Rationality in Organizational Fields. *American Sociological Review*, 48(2), 147–160.
- Djajadikerta, H. G., & Trireksani, T. (2012). Corporate social and environmental disclosure by Indonesian listed companies on their corporate web sites. *Journal* of Applied Accounting Research, Vol. 13, pp. 21–36. https://doi.org/10.1108/09675421211231899
- Dowling, J., & Pfeffer, J. (2012). Organizational Legitimacy: Social Values and Organizational Behavior. *The Pacific Sociological Review*, 18(1), 122–136. https://doi.org/10.2307/1388226
- Downe-Wamboldt, B. (1992). Content analysis: Method, applications, and issues. *Health Care for Women International*, *13*(3), 313–321. https://doi.org/10.1080/07399339209516006

- Dyduch, J., & Krasodomska, J. (2017). Determinants of corporate social responsibility disclosure: An empirical study of Polish listed companies. *Sustainability (Switzerland)*, 9(11). https://doi.org/10.3390/su9111934
- Einwiller, S., Ruppel, C., & Schnauber, A. (2016). Harmonization and Differences in CSR Reporting of US and German Companies. Analyzing The Role of Global Reporting Standards and Country of Origin. *Corporate Communications:An International Journal*, 21(2). https://doi.org/10.1108/CCIJ-02-2015-0009
- Faisal, F., Tower, G., & Rusmin, R. (2012). Legitimising corporate sustainability reporting throughout the world. *Finance Journal Business and Finance Journal*, 6(2), 19–34. Retrieved from https://ro.uow.edu.au/cgi/viewcontent.cgi?referer=https://scholar.google.co.uk/& httpsredir=1&article=1335&context=aabfj
- Finch, N. (2005). The Motivations for Adopting Sustainability Disclosure. SSRN Electronic Journal. https://doi.org/10.2139/ssrn.798724
- Forteza, F. J., Carretero-Gómez, J. M., & Sesé, A. (2017). Occupational risks, accidents on sites and economic performance of construction firms. *Safety Science*, 94, 61–76. https://doi.org/10.1016/j.ssci.2017.01.003
- Frynas, J. G. (2009). Corporate social responsibility in the oil and gas sector. *The Journal of World Energy Law & Business*, 2(3), 178–195. https://doi.org/10.1093/jwelb/jwp012
- Gallego, I. (2006). The use of economic, social and environmental indicators as a measure of sustainable development in Spain. *Corporate Social Responsibility* and Environmental Management, 13(2), 78–97. https://doi.org/10.1002/csr.94
- Gamerschlag, R., Möller, K., & Verbeeten, F. (2011). Determinants of voluntary CSR disclosure: Empirical evidence from Germany. *Review of Managerial Science*, 5(2), 233–262. https://doi.org/10.1007/s11846-010-0052-3
- Garvare, R., & Johansson, P. (2010). Management for sustainability a stakeholder theory. *Total Quality Management and Business Excellence*, 21(7), 737–744. https://doi.org/10.1080/14783363.2010.483095
- Global Reporting Initiative. (2013). Pedoman Pelaporan Keberlanjutan G4. *Global Reporting Initiative*. Retrieved from www.globalreporting.org
- Goel, M., & Ramanathan, M. P. E. (2014). Business Ethics and Corporate Social Responsibility Is there a Dividing Line? *Procedia Economics and Finance*,

11(14), 49–59. https://doi.org/10.1016/s2212-5671(14)00175-0

- Golob, U., & Bartlett, J. L. (2007). Communicating about corporate social responsibility: A comparative study of CSR reporting in Australia and Slovenia. *Public Relations Review*, 33(1), 1–9. https://doi.org/10.1016/j.pubrev.2006.11.001
- Górny, A. (2014). Influence of corporate social responsibility (CSR) on safety culture. *Management*, 18(1), 43–57. https://doi.org/10.2478/manment-2014-0004
- Górny, A. (2017). Safety-At-work competences as a driver of corporate social responsibility. *MATEC Web of Conferences*, 121, 1–8. https://doi.org/10.1051/matecconf/201712111009
- Gray, R., Kouhy, R., & Lavers, S. (1995). Corporate social and environmental reporting. *Accounting, Auditing & Accountability Journal*, 8(2), 47–77. https://doi.org/10.1108/09513579510146996
- Griffin Padgett, D. R., Cheng, S. S., & Parekh, V. (2013). The quest for transparency and accountability: Communicating responsibly to stakeholders in crises. *Asian Social Science*, 9(9), 31–44. https://doi.org/10.5539/ass.v9n9p31
- Guidry, R. P., & Patten, D. M. (2010). Market reactions to the first-time issuance of corporate sustainability reports. Sustainability Accounting, Management and Policy Journal, 1(1), 33–50. https://doi.org/10.1108/20408021011059214
- Gunawan, J. (2010). Perception of important information in corporate social disclosures: evidence from Indonesia. *Social Responsibility Journal*, 6(1), 62–71. https://doi.org/10.1108/17471111011024559
- Gunawan, J. (2015). Corporate social disclosures in Indonesia: Stakeholders' influence and motivation. *Social Responsibility Journal*, 11(3), 535–552. https://doi.org/10.1108/SRJ-04-2014-0048
- Gunawan, J., Djajadikerta, H., & Malcolm, S. (2009). an Examination of Corporate Social Disclosures in the Annual Reports of. 13–36.
- Gupta, S., Pirsch, J., & Girard, T. (2010). An empirical examination of a multinational ethical ilemma: The issue of child labor. *Journal of Global Marketing*, 23(4), 288–305. https://doi.org/10.1080/08911762.2010.504519
- Guthrie, J., Cuganesan, S., & Ward, L. (2008). Industry specific social and environmental reporting: The Australian Food and Beverage Industry. *Accounting Forum*, 32(1), 1–15. https://doi.org/10.1016/j.accfor.2007.10.001

- Hahn, R., & Kühnen, M. (2013). Determinants of sustainability reporting: A review of results, trends, theory, and opportunities in an expanding field of research. *Journal of Cleaner Production*, 59, 5–21. https://doi.org/10.1016/j.jclepro.2013.07.005
- Han, C. H. (2010). Strategies to reduce air pollution in shipping industry. *Asian Journal of Shipping and Logistics*, 26(1), 7–29. https://doi.org/10.1016/S2092-5212(10)80009-4
- Hart, S. L., Milstein, M. B., & Caggiano, J. (2003). Creating sustainable value. *Academy of Management Executive*, 17(2), 56–69. https://doi.org/10.5465/ame.2003.10025194
- Hedberg, C.-J., & Malmborg, F. Von. (2003). The Global Reporting Initiative and Corporate Sustainability Reporting in Swedish Companies. *Corporate Social Responsibility and Environmental Management*, 10, 153–164.
- Hou, J., & Reber, B. H. (2011). Dimensions of disclosures: Corporate social responsibility (CSR) reporting by media companies. *Public Relations Review*, 37(2), 166–168. https://doi.org/10.1016/j.pubrev.2011.01.005
- Islam, A. M., & Deegan, C. (2008). Motivations for an organisation within a developing country to report social responsibility information: Evidence from Bangladesh. Accounting, Auditing and Accountability Journal, 21(6), 850–874. https://doi.org/10.1108/09513570810893272
- Jahanshahi, A. A., Gashti, M. ali hajizadeh, Mirdamadi, S. abbas, & Nawaser, K. (2011). Study of the Effects of Customer Service and Product Quality on Customer Satisfaction and Loyalty. *International Journal of Humanities and Social Science*, 1(7), 253–260.
- Jenkins, H., & Yakovleva, N. (2006). Corporate social responsibility in the mining industry: Exploring trends in social and environmental disclosure. *Journal of Cleaner Production*, 14(3-4), 271–284. https://doi.org/10.1016/j.jclepro.2004.10.004
- Jiang, W., & Wong, J. K. W. (2016). Key activity areas of corporate social responsibility (CSR) in the construction industry: A study of China. *Journal of Cleaner Production*, *113*, 850–860. https://doi.org/10.1016/j.jclepro.2015.10.093
- Jimenez, jeronimo de burgos, & Lorente, J. J. cespedes. (2001). Environmental performance as an operations objective. *International Journal of Operations and Production Management*, 21(12), 1553–1572.

https://doi.org/10.1108/01443570110410900

- Jimenez-Parra, B., Alonso-Martinez, D., & De-Godos-Diez, J. L. (2018). Influence of CSR on exposure to air pollution: Analysis of legislation and eco-innovation effects. Academy of Management Proceedings, 2018(1), 14057. https://doi.org/10.5465/ambpp.2018.14057abstract
- Joshi, P. L., & Gao, S. S. (2009). Multinational corporations' corporate social and environmental disclosures (CSED) on web sites. *International Journal of Commerce and Management*, 19(1), 27–44. https://doi.org/10.1108/10569210910939654
- Khlif, H., Guidara, A., & Souissi, M. (2015). Corporate Social and Environmental Disclosure and Corporate Performance: Evidence from South Africa and Marocco. *Journal of Accounting in Emerging Economics*, 5(1), 51–69.
- Kim, E., & Ham, S. (2016). Restaurants' disclosure of nutritional information as a corporate social responsibility initiative: Customers' attitudinal and behavioral responses. *International Journal of Hospitality Management*, 55(December 2014), 96–106. https://doi.org/10.1016/j.ijhm.2016.02.002
- Kim, H., Woo, E., Uysal, M., & Kwon, N. (2017). Article information : International Journal of Contemporary Hospitality Management.
- Kleine, A., & Hauff, M. Von. (2009). Sustainability-driven implementation of corporate social responsibility: Application of the integrative sustainability triangle. *Journal of Business Ethics*, 85(SUPPL. 3), 517–533. https://doi.org/10.1007/s10551-009-0212-z
- Koskela, M. (2014). Occupational health and safety in corporate social responsibility reports. *Safety Science*, 68(1), 294–308. https://doi.org/10.1016/j.ssci.2014.04.011
- Krasodomska, J. (2015). CSR disclosures in the banking industry, Empirical evidence from Poland. *Social Responsibility Journal*, *11*(3), 406–423. https://doi.org/10.1108/SRJ-02-2013-0019
- Kuo, L., & Chen, V. Y. J. (2013). Is environmental disclosure an effective strategy on establishment of environmental legitimacy for organization? *Management Decision*, 51(7), 1462–1487. https://doi.org/10.1108/MD-06-2012-0395
- Kuo, T. C., Kremer, G. E. O., Phuong, N. T., & Hsu, C. W. (2016). Motivations and barriers for corporate social responsibility reporting: Evidence from the airline industry. *Journal of Air Transport Management*, 57, 184–195. https://doi.org/10.1016/j.jairtraman.2016.08.003

- Kursunluoglu, E. (2011). Customer service effects on customer satisfaction and customer loyalty: a field research in shopping centers in Izmir City - Turkey. International Journal of Business & Social Science, 2(17), 52.
- Kusumawardani, A., Setiawati, L., & Ginting, Y. L. (2017). Urgensi Akuntan Sosial dan Lingkungan: Perspektif Institusional. Proceedings Profesionalisme Akuntan Menuju Sustainability Business Practice, 939–948.
- Lee, P. K. C., Lau, A. K. W., & Cheng, T. C. E. (2013). Employee rights protection and financial performance. Journal of Business Research, 66(10), 1861-1869. https://doi.org/10.1016/j.jbusres.2013.02.007 DALAS
- Levermore, R. (2010). CSR for development through sport: Examining its potential Third limitations. 31(2),223-241. and World Quarterly, https://doi.org/10.1080/01436591003711967
- Lu, Y., & Abeysekera, I. (2014). Stakeholders' power, corporate characteristics, and social and environmental disclosure: Evidence from China. Journal of Cleaner Production, 64, 426–436. https://doi.org/10.1016/j.jclepro.2013.10.005
- Makina, A., & Luthuli, A. (2014). Corporate South Africa and biodiversity in a green economy. International Journal of African Renaissance Studies - Multi-, Inter-Transdisciplinarity, 197–212. and 9(2), https://doi.org/10.1080/18186874.2014.987963
- Martinuzzi, A., & Krumay, B. (2013). The Good, the Bad, and the Successful How Corporate Social Responsibility Leads to Competitive Advantage and Organizational Transformation. Journal of Change Management, 13(4), 424-443. https://doi.org/10.1080/14697017.2013.851953 BANG

THE

- Maruzani, N. (2013). Factors Influencing Corporate Social and Environmental Disclosure (CSED) Practices in the Developing Countries: An Institutional Theoretical Perspective. International Journal of Asian Social Science, 3(3), 669-681. Retrieved from http://www.aessweb.com/abstract.php?m=March(1)2013&id=5007&aid=1872
- Momin, M. A., & Parker, L. D. (2013). Motivations for corporate social responsibility reporting by MNC subsidiaries in an emerging country: The case Bangladesh. British Accounting of Review, 45(3), 215-228.https://doi.org/10.1016/j.bar.2013.06.007
- Moon, B.-J., Lee, L. W., & Oh, C. hoon. (2015). The impact of CSR on consumercorporate connection and brand loyalty: A Cross cultural investigation.

International Marketing Review, 32(5), 518–539.

- Moura-leite, R. C., Padgett, R. C., & Moura-Leite, R. C. (2011). Historical background of corporate social responsibility"A valuation model for corporate social responsibility Historical background of corporate social responsibility. *Social Responsibility Journal*, 7(23), 528–539. Retrieved from https://doi.org/10.1108/174711111117511.
- Muwazir, M. R., & Hadi, N. A. (2014). Motivation for Csr Practices : Evidence From Financial. *The 2nd International Conference on Business, Economics and Accounting*, (26-28 March), 93–99.
- Neah, A., Marak, C., & Singh, O. P. (2014). Prospects of Environmental Protection and Sustainability through Corporate Social Responsibility (CSR) in India. 5(11), 1–6.
- Oliveira, J. da S., Azevedo, G. M. do C., & Silva, M. J. P. C. (2019). Institutional and economic determinants of corporate social responsibility disclosure by banks: Institutional perspectives. *Meditari Accountancy Research*, 27(2), 196–227. https://doi.org/10.1108/MEDAR-01-2018-0259
- Olusegun Wallace, R. S., Naser, K., & Mora, A. (1994). The Relationship Between the Comprehensiveness of Corporate Annual Reports and Firm Characteristics in Spain. Accounting and Business Research, 25(97), 41–53. https://doi.org/10.1080/00014788.1994.9729927
- Omran, M. A., & Ramdhony, D. (2015). Theoretical Perspectives on Corporate Social Responsibility Disclosure: A Critical Review. International Journal of Accounting and Financial Reporting, 5(2), 38. https://doi.org/10.5296/ijafr.v5i2.8035
- Othman, S., Darus, F., & Arshad, R. (2011). The influence of coercive isomorphism on corporate social responsibility reporting and reputation. *Social Responsibility Journal*, 7(1), 118–135. https://doi.org/10.1108/1747111111114585
- Pandey, V., Pandey, P. S., & Srivastava, A. K. (2014). Corporate Social Responsibility and Sustainable Development in Asia. Asian Business and Management, 68(30), 139–158. https://doi.org/10.1007/978-1-137-07664-9_8
- Panwar, N. L., Kaushik, S. C., & Kothari, S. (2011). Role of renewable energy sources in environmental protection: A review. *Renewable and Sustainable Energy Reviews*, 15(3), 1513–1524. https://doi.org/10.1016/j.rser.2010.11.037
- Patten, D. M., & Zhao, N. (2014). Standalone CSR reporting by U.S. retail companies. *Accounting Forum*, 38(2), 132–144.

https://doi.org/10.1016/j.accfor.2014.01.002

- Peloza, J., & Shang, J. (2011). How can corporate social responsibility activities create value for stakeholders? A systematic review. *Journal of the Academy of Marketing Science*, 39(1), 117–135. https://doi.org/10.1007/s11747-010-0213-6
- Perez, A. (2015). Corporate Communications: An International Journal Article information: Corporate Reputation and CSR Reporting to Stakeholders: Gaps in the Literature and future lines of research. *Corporate Communications: An International Journal*, 20(1). https://doi.org/10.1108/CCIJ-02-2015-0009
- Pistoni, A., & Songini, L. (2013). Corporate social responsibility determinants: The relation with CSR disclosure. *Studies in Managerial and Financial Accounting*, 26, 3–32. https://doi.org/10.1108/S1479-3512(2013)0000026001
- Qiu, Y., Shaukat, A., & Tharyan, R. (2016). Environmental and social disclosures: Link with corporate financial performance. *British Accounting Review*, 48(1), 102–116. https://doi.org/10.1016/j.bar.2014.10.007
- Quartey, S. H., & Puplampu, B. B. (2012). Employee Health and Safety Practices: An Exploratory and Comparative Study of the Shipping and Manufacturing Industries in Ghana. *International Journal of Business and Management*, 7(23), 81–95. https://doi.org/10.5539/ijbm.v7n23p81
- Ramadhini, A., Adhariani, D., & Djakman, C. D. (2020). The Effects of External Stakeholder Pressure on CSR Disclosure: Evidence from Indonesia. *DLSU Business & Economics Review*, 29(2), 29–39.
- Rangan, K., Chase, L., & Karim, S. (2015). The truth about CSR. Harvard Business Review.
- Robins, F. (2008). Why corporate social responsibility should be popularised but not imposed. *Corporate Governance*, 8(3), 330–341. https://doi.org/10.1108/14720700810879204
- Saat, R. M., & Selamat, M. H. (2014). The Impact of Corporate Social Responsibility Information Richness on Trust. *Issues In Social And Environmental Accounting*, 8(2), 67. https://doi.org/10.22164/isea.v8i2.82
- Sani D., M. (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. https://doi.org/10.11648/j.jfa.20180602.12

- Schaltegger, S., & Burritt, R. (2018). Business cases and corporate engagement with sustainability: Differentiating ethical motivations. *Journal of Business Ethics*, 147(2), 241–259. https://doi.org/10.1007/s10551-015-2938-0
- Schilling, M. A. (2000). Decades ahead of her time: advancing stakeholder theory through the ideas of Mary Parker Follett. *Journal of Management History* (*Archive*), 6(5), 224–242. https://doi.org/10.1108/13552520010348371
- Sekaran, U., & Bougie, R. (2016). Research Methods for Business, A Skill Building Approach. In John Wiley & Sons Ltd (Seventh Ed). https://doi.org/10.1007/978-94-007-0753-5_102084
- sobota, A., & Peljhan, D. (2012). Journal of Business Management. Journal of Business Management, (5).
- Sumarsono, D., Sudardi, B., Warto, W., & Abdullah, W. (2018). The hotel's responsibilities in actualizing environmental justice: The study of CSR practice on 5-star hotel environmental conservation. *E3S Web of Conferences*, 74. https://doi.org/10.1051/e3sconf/20187401006
- Sun, L., & Stuebs, M. (2013). Corporate Social Responsibility and Firm Productivity: Evidence from the Chemical Industry in the United States. *Journal of Business Ethics*, 118(2), 251–263. https://doi.org/10.1007/s10551-012-1579-9
- Sun, L., & Yu, R. (2015). The Impact of Corporate Social Responsibility on Employee Performance and Cost. *Review of Accounting and Finance*, 14(3). Retrieved from https://doi.org/10.1108/RAF-05-2014-0054
- Sundin, H., & Ranganathan, J. (2002). Managing business greenhouse gas emissions: The greenhouse gas protocol - A strategic and operational tool. *Corporate Environmental Strategy*, 9(2), 137–144. https://doi.org/10.1016/S1066-7938(02)00004-0
- Sweeney, L., & Coughlan, J. (2008). Do different industries report Corporate Social Responsibility differently? An investigation through the lens of stakeholder theory. *Journal of Marketing Communications*, 14(2), 113–124. https://doi.org/10.1080/13527260701856657
- Ting, A., & Shiun, H. (2012). The Impact of Perceived CSR on Employee Performance and Turnover Intention : An Examination of the Mediating Effect of Organizational Justice and Organization-Based Self-Esteem. *Dissertations and Theses Collection*.

Valeri, M. (2018). Corporate Social Responsibility in Sports Organizations.

https://doi.org/10.1007/978-3-319-97649-5_5

- Várallyay, G. Y. (2006). Soil Degradation Processes and Extreme Soil Moisture *Regime as Environmental Problems in the Carpathian Basin.* 55, 9–18.
- Venkataraman, S. (2019). Stakeholder Approach to Corporate Sustainability: A Review. (March).
- Weber, O., Koellner, T., Habegger, D., Steffensen, H., & Ohnemus, P. (2008). The relation between the GRI indicators and the financial performance of firms. Progress in Industrial Ecology: An International Journal, 5(3), 236–254. https://doi.org/10.1504/PIE.2008.019127

- Weder, F., Einwiller, S., & Eberwein, T. (2019). Heading for new shores: Impact Orientation of CSR Communication and The Need for Communicative Responsibility. Corporate Communications: An International Journal, 24(2), 198–211. https://doi.org/10.1108/CCIJ-02-2019-0020
- Welford, R. (2002). Globalization, Corporate Social Responsibility and Human Right. Corporate Social Responsibility and Environmental Management, 9, 1–9.
- Welford, R., Chan, C., & Man, M. (2008). Priorities for corporate social responsibility: A survey of businesses and their stakeholders. Corporate Social *Responsibility* and *Environmental* Management, 15(1), 52-62. https://doi.org/10.1002/csr.166
- Wheeler, D., & Sillanpää, M. (1998). Including the stakeholders: The business case. Long Range Planning, 31(2), 201–210. https://doi.org/10.1016/S0024-6301(98)00004-1
- Wilcox, T. (2006). Human resource development as an element of corporate social responsibility. Asia Pacific Journal of Human Resources, 44(2), 184-196. https://doi.org/10.1177/1038411106066395
- Willis, A. (2003). The Role of the Global Reporting Initiative's Sustainability Reporting Guidelines in the Social Screening of Investments. Journal of Business Ethics, 43(3), 233-237. https://doi.org/10.1023/A:1022958618391
- Worrell, E., Faaij, A. P. C., Phylipsen, G. J. M., & Blok, K. (1995). An approach for analysing the potential for material efficiency improvement. Resources, Conservation and Recycling, 13(3-4), 215-232. https://doi.org/10.1016/0921-3449(94)00050-F
- Yaya, R., Wibowo, S. A., U., & Jalaludin, D. (2018). Environmental disclosure practices after mandatory disclosure policy in Indonesia. Journal of Business &

Retail Management Research, *12*(04), 88–100. https://doi.org/10.24052/jbrmr/v12is04/art-09

- Yu, X. (2009). From passive beneficiary to active stakeholder: Workers' participation in CSR movement against labor abuses. *Journal of Business Ethics*, 87(SUPPL. 1), 233–249. https://doi.org/10.1007/s10551-008-9815-z
- Yu, Y., & Choi, Y. (2016). Stakeholder pressure and CSR adoption: The mediating role of organizational culture for Chinese companies. *Social Science Journal*, 53(2), 226–235. https://doi.org/10.1016/j.soscij.2014.07.006
- Yusoff, H., Lehman, G., & Nasir, M. N. (2006). Environmental engagements through the lens of disclosure practices: A Malaysian story. Asian Review of Accounting, 14(1-2), 122–148. https://doi.org/10.1108/13217340610729509

