

## DAFTAR PUSTAKA

- Agusta, Y. (2007). K-Means – Penerapan, Permasalahan dan Metode Terkait. *Jurnal Sistem Dan Informatika*, 3, 47–60.
- Archel, P., Husillos, J., Larrinaga, C., & Spence, C. (2009). Social disclosure, legitimacy theory and the role of the state. *Accounting, Auditing and Accountability Journal*, 22(8), 1284–1307. <https://doi.org/10.1108/09513570910999319>
- Archel, P., Husillos, J., & Spence, C. (2011). The institutionalisation of unaccountability: Loading the dice of Corporate Social Responsibility discourse. *Accounting, Organizations and Society*, 36(6), 327–343. <https://doi.org/10.1016/j.aos.2011.06.003>
- Arendt, S., & Brettel, M. (2010). Understanding the influence of corporate social responsibility on corporate identity, image, and firm performance. *Management Decision*, 48(10), 1469–1492. <https://doi.org/10.1108/00251741011090289>
- Bahadar, S., & Zaman, R. (2022). COVID-19 and CSR disclosure: evidence from New Zealand. *China Accounting and Finance Review*, 24(3), 391–415. <https://doi.org/10.1108/cafr-03-2022-0017>
- Baldini, M., Maso, L. D., Liberatore, G., Mazzi, F., & Terzani, S. (2018). Role of Country- and Firm-Level Determinants in Environmental, Social, and Governance Disclosure. *Journal of Business Ethics*, 150(1), 79–98. <https://doi.org/10.1007/s10551-016-3139-1>
- Benabou, R., & Tirole, J. (2010). Individual and corporate social responsibility. *Economica*, 77(305), 1–19. <https://doi.org/10.1111/j.1468-0335.2009.00843.x>
- Bhatia, A., & Dhawan, A. (2023). A paradigm shift in corporate social responsibility: India's transition from mandatory regime to the COVID-19 era. *Social Responsibility Journal*, 19(1), 166–183. [71](https://doi.org/10.1108/SRJ-</a></p></div><div data-bbox=)

01-2021-0020

- Chandrarin, G. (2018). *Metode Riset Akuntansi: Pendekatan Kuantitatif*. Salemba Empat.
- Chaney, P. K., Faccio, M., & Parsley, D. (2011). The quality of accounting information in politically connected firms. *Journal of Accounting and Economics*, 51(1–2), 58–76. <https://doi.org/10.1016/j.jacceco.2010.07.003>
- Cho, C. H., Roberts, R. W., & Patten, D. M. (2010). The language of US corporate environmental disclosure. *Accounting, Organizations and Society*, 35(4), 431–443. <https://doi.org/10.1016/j.aos.2009.10.002>
- Deegan, C., Rankin, M., & Tobin, J. (2002). An examination of the corporate social and environmental disclosures of BHP from 1983-1997: A test of legitimacy theory. In *Accounting, Auditing & Accountability Journal* (Vol. 15, Issue 3). <https://doi.org/10.1108/09513570210435861>
- Di Giuli, A., & Kostovetsky, L. (2014). Are red or blue companies more likely to go green? Politics and corporate social responsibility. *Journal of Financial Economics*, 111(1), 158–180. <https://doi.org/10.1016/j.jfineco.2013.10.002>
- Dicko, S., Khemakhem, H., & Zogning, F. (2020). Political connections and voluntary disclosure: the case of Canadian listed companies. *Journal of Management and Governance*, 24(2), 481–506. <https://doi.org/10.1007/s10997-019-09471-3>
- Dieleman, M., & Widjaja, H. (2019). How powerful political ties appropriate resources and how weaker organizations protect themselves: A case study from Indonesia. *Asia Pacific Journal of Management*, 36(1), 61–86. <https://doi.org/10.1007/s10490-018-9563-2>
- Faccio, M. (2006). Politically Connected Firms. *The American Economic Review*, 96(1), 369–386.
- Fisman, R. (2001). Estimating the value of political connections. *American*

- Economic Review*, 91(4), 1095–1102. <https://doi.org/10.1257/aer.91.4.1095>
- Gantjowati, E., & Agustine, K. F. (2017). Firm's Characteristics and CSR Disclosure, Indonesia and Malaysia Cases. *Review of Integrative Business and Economics Research*, 6(3), 131–145. <http://buscompress.com/journal-home.html>
- Ghazali, N. A. M. (2007). Ownership structure and corporate social responsibility disclosure: Some Malaysian evidence. *Corporate Governance*, 7(3), 251–266. <https://doi.org/10.1108/14720700710756535>
- Giacomini, D., Martini, M., Sancino, A., Zola, P., & Cavenago, D. (2021). Corporate social responsibility actions and organizational legitimacy at the peak of COVID-19: a sentiment analysis. *Corporate Governance (Bingley)*, 21(6), 1043–1058. <https://doi.org/10.1108/CG-09-2020-0389>
- Gray, R., Kouhy, R., & Lavers, S. (1995). Corporate social and environmental reporting: A review of the literature and a longitudinal study of UK disclosure. *Accounting, Auditing & Accountability Journal*, 8(2), 47–77.
- Grewal, J., Hauptmann, C., & Serafeim, G. (2021). Material Sustainability Information and Stock Price Informativeness. In *Journal of Business Ethics* (Vol. 171, Issue 3). Springer Netherlands. <https://doi.org/10.1007/s10551-020-04451-2>
- Gujarati, D. N., & Porter, D. C. (2009). *Basic Econometrics*. McGraw-Hill Irwin.
- 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>
- Habib, A., Muhammadi, A. H., & Jiang, H. (2017). Political Connections and Related Party Transactions: Evidence from Indonesia. *International Journal of Accounting*, 52(1), 45–63. <https://doi.org/10.1016/j.intacc.2017.01.004>
- Handayani, R. (2020). *Metodologi Penelitian Sosial*. Trussmedia Grafika.

- Harrison, J. S. (1999). Stakeholders , Social Responsibility , and Performance : Empirical Evidence and Theoretical Perspectives Author ( s ): Jeffrey S . Harrison and R . Edward Freeman Source : The Academy of Management Journal , Vol . 42 , No . 5 , Special Research Forum on S. *The Academy of Management Journal*, 42(5), 479–485.
- Hasibuan, Z. A. (2007). *Metodologi Penelitian Pada Bidang Ilmu Komputer Dan Teknologi Informasi*. Fakultas Ilmu Komputer Universitas Indonesia.
- He, K., Pan, X., & Tian, G. G. (2017). Political Connections, Audit Opinions, and Auditor Choice: Evidence from the Ouster of Government Officers. *AUDITING: A Journal of Practice & Theory*, 36(3), 91–114. <https://doi.org/10.2308/ajpt-51668>
- Huang, H., & Zhao, Z. (2016). The influence of political connection on corporate social responsibility—evidence from Listed private companies in China. *International Journal of Corporate Social Responsibility*, 1(1), 1–19. <https://doi.org/10.1186/s40991-016-0007-3>
- Hung, M., Kim, Y., & Li, S. (2017). Political Connections and Voluntary Disclosure: Evidence from Around the World. *SSRN Electronic Journal*. <https://doi.org/10.2139/ssrn.3083735>
- Joni, J., Ahmed, K., & Hamilton, J. (2020). Politically connected boards, family and business group affiliations, and cost of capital: Evidence from Indonesia. *British Accounting Review*, 52(3), 100878. <https://doi.org/10.1016/j.bar.2019.100878>
- Kline, R. B. (2016). *Principles and Practice of Structural Equation Modeling*. The Guilford Press.
- Kolsi, M. C. (2017). The determinants of corporate voluntary disclosure policy Evidence from the Abu Dhabi Securities Exchange (ADX). *Journal of Accounting in Emerging Economies*, 7(2), 249–265. <https://doi.org/10.1108/JAEE-12-2015-0089>

- KPMG. (2017). *The road ahead: The KPMG Survey of Corporate Responsibility Reporting 2017*.
- Lanis, R., & Richardson, G. (2013). Corporate social responsibility and tax aggressiveness: A test of legitimacy theory. *Accounting, Auditing and Accountability Journal*, 26(1), 75–100. <https://doi.org/10.1108/09513571311285621>
- Lin, K. J., Tan, J., Zhao, L., & Karim, K. (2015). In the name of charity: Political connections and strategic corporate social responsibility in a transition economy. *Journal of Corporate Finance*, 32, 327–346. <https://doi.org/10.1016/j.jcorpfin.2014.10.007>
- Marrewijk, M. Van. (2003). Concepts and definitions of CSR and corporate sustainability: Between agency and communion. *Journal of Business Ethics*, 245–255.
- Murti, A. A. G. K., Utama, S., Hermawan, A. A., & Abbas, Y. (2022). Politically connected boards: the role of country governance, regulated industry, firm size, and institutional ownership. *Journal of Financial Reporting and Accounting*. <https://doi.org/10.1108/JFRA-06-2022-0222>
- Muttakin, M. B., Mihret, D. G., & Khan, A. (2018). Corporate political connection and corporate social responsibility disclosures: A neo-pluralist hypothesis and empirical evidence. *Accounting, Auditing and Accountability Journal*, 31(2), 725–744. <https://doi.org/10.1108/AAAJ-06-2015-2078>
- Muttakin, M. B., & Subramaniam, N. (2015). Firm ownership and board characteristics: Do they matter for corporate social responsibility disclosure of Indian Companies? *Sustainability Accounting, Management and Policy Journal*, 6(2), 138–165. <https://doi.org/10.1108/SAMPJ-10-2013-0042>
- Nainggolan, Y. A., Astuti, E. D., Rahadi, R. A., & Afgani, K. F. (2021). Political connection and corporate social responsibility: Evidence from indonesia. *International Journal of Business and Society*, 22(2), 922–940.



<https://doi.org/10.33736/ijbs.3767.2021>

National University of Singapore, & ASEAN CSR Network. (2018). *Sustainability Reporting in ASEAN Countries*.

Omair Alotaibi, K., & Hussainey, K. (2016). Determinants of CSR disclosure quantity and quality: Evidence from non-financial listed firms in Saudi Arabia. *International Journal of Disclosure and Governance*, 13(4), 364–393. <https://doi.org/10.1057/jdg.2016.2>

Pratama, V. Y., & Setiawan, D. (2019). Political Connection and Firm Value in Indonesia. *Sebelas Maret Business Review*, 3(2), 1. <https://doi.org/10.20961/snbr.v3i2.14932>

Rachman, N., Efendi, A., & Wicaksono, E. (2011). *Panduan Lengkap Perencanaan CSR*. Penebar Swadaya.

Rezaee, Z., & Fogarty, T. (2019). *Business Sustainability, Corporate Governance, and Organizational Ethics*. Wiley. <https://books.google.co.id/books?id=LDr8wgEACAAJ>

Sadou, A., Alom, F., & Laluddin, H. (2017). Corporate social responsibility disclosures in Malaysia: Evidence from large companies. *Social Responsibility Journal*, 13(1), 177–202. <https://doi.org/10.1108/SRJ-06-2016-0104>

Selin, M., Joni, J., & Ahmed, K. (2023). Political affiliation types and corporate social responsibility (CSR) commitment: evidence from Indonesia. *Journal of Accounting and Organizational Change*, 19(1), 24–39. <https://doi.org/10.1108/JAOC-08-2021-0109>

Shen, C. H., Lin, C. Y., & Wang, Y. C. (2015). Do strong corporate governance firms still require political connection, and vice versa? *International Review of Economics and Finance*, 39, 107–120. <https://doi.org/10.1016/j.iref.2015.06.006>

Siyoto, S., & Sodik, A. (2015). *Dasar Metodologi Penelitian*. Literasi Media

Publishing.

- Small, A. A., & Zivin, J. G. (2005). A Modigliani-Miller Theory of Corporate Social Responsibility. *SSRN Electronic Journal*, January 2005. <https://doi.org/10.2139/ssrn.325921>
- Soliman, M., & Ben-Amar, W. (2022). Corporate social responsibility orientation and textual features of financial disclosures. *International Review of Financial Analysis*, 84(August), 102400. <https://doi.org/10.1016/j.irfa.2022.102400>
- Sprinkle, G. B., & Maines, L. A. (2010). The benefits and costs of corporate social responsibility. *Business Horizons*, 53(5), 445–453. <https://doi.org/10.1016/j.bushor.2010.05.006>
- Stock, J. H., & Watson, M. W. (2020). *Introduction to Econometrics*. Pearson. <https://doi.org/10.2307/2527639>
- Tabachnik, B. G., & Fidell, L. G. (2013). *Using Multivariate Statistics*. Pearson Education. <https://doi.org/10.1037/022267>
- Vinod, M. S. S., Umesh, P., & Sivakumar, N. (2023). Impact of COVID-19 on corporate social responsibility in India – a mixed methods approach. *International Journal of Organizational Analysis*, 31(1), 168–195. <https://doi.org/10.1108/IJOA-03-2022-3206>
- Wang, Z., Reimsbach, D., & Braam, G. (2018). Political embeddedness and the diffusion of corporate social responsibility practices in China: A trade-off between financial and CSR performance? *Journal of Cleaner Production*, 198, 1185–1197. <https://doi.org/10.1016/j.jclepro.2018.07.116>
- Widarjono, A. (2005). *Ekonometrika : Teori dan Aplikasi Untuk Ekonomi dan Bisnis*. Ekonisia.
- Wong, W. Y., & Hooy, C. W. (2018). Do types of political connection affect firm performance differently? *Pacific Basin Finance Journal*, 51, 297–317. <https://doi.org/10.1016/j.pacfin.2018.08.009>

- Xiao, G., & Shen, S. (2022). To pollute or not to pollute: Political connections and corporate environmental performance. *Journal of Corporate Finance*, 74(March 2021), 102214. <https://doi.org/10.1016/j.jcorpfin.2022.102214>
- Xu, B., & Zeng, T. (2016). Profitability, state ownership, tax reporting and corporate social responsibility: Evidence from Chinese listed firms. *Social Responsibility Journal*, 12(1), 23–31. <https://doi.org/10.1108/SRJ-06-2014-0076>

