

DAFTAR PUSTAKA

- Aaker, David A. dan Robert Jacobson. 1987. The Role of Risk in Explaining Differences in Profitability. *The Academy of Management Journal*, 30 (2): 277-296.
- Abbott, Walter F. dan R. Joseph Mosen. 1979. On the Measurement of Corporate Social Responsibility: Self-Reported Disclosures as a Method of Measuring Corporate Social Involvement. *The Academy of Management Journal*, 22 (3): 501-515.
- Abdeen, Adnan M. 1991. Social Responsibility Disclosure in Annual Reports. *Business Forum*, 16 (1): 23-26.
- Alexander, G. J., dan R. A. Bucchholz. 1978. Corporate Social Responsibility and Stock Market Performance. *Academy of Management Journal*, 21: 479-486.
- Amato, Louis H. dan Christie H. Amato. 2007. The Effects of Firm Size and Industry on Corporate Giving. *Journal of Business Ethics*, 72: 229-241.
- Anderson, J.C., dan A.W. Frankle. 1980. Voluntary Social Reporting: An Iso Beta Portfolio Analysis. *The Accounting Review*, 55: 467-479.
- Anggraini, Fr. Reni Retno. 2006. Pengungkapan Informasi Sosial dan Faktor-Faktor yang Mempengaruhi Pengungkapan Informasi Sosial dalam Laporan Keuangan Tahunan (Studi Empiris pada Perusahaan-Perusahaan yang terdaftar Bursa Efek Jakarta). Simposium Nasional Akuntansi XI Padang.
- Anonim. 2005. Corporate Social Responsibility and Implications For Hong Kong's Manufacturers and Exporters Hong Kong Trade Development Council Economic Forum. <http://www.tdctrade.com>, 3 September 2007.
- Anonim. 2005. "Joel M Stern: Perbesar Tabungan Bonus untuk Mencegah Kecurangan Manajemen." SWA 21/XXI/13-23 Oktober 2005.
- Anonim. 2006. "Perhitungan SWA100." SWA 25/XXII/30 November – 10 Desember 2006.
- Arlow, P., dan M. J. Gannon. 1982. Social Responsiveness, Corporate Structure, and Economic Performance. *Academy of Management Review*, 7: 235-241.
- Aryani, Siti Nur. "CSR, Bukan Sekedar Tren," Sinar Harapan, 25 Maret 2006. <http://www.sinarharapan.co.id/berita/0603/25/opi02.html>, 3 Juli 2007.
- Aupperle, K. E., A. B. Carroll dan J. D. Hatfield. 1985. An Empirical Examination of the Relationship Between Corporate Social Responsibility and Profitability. *Academy of Management Journal*, 28 (2): 446-463.
- Belal, Ataur Rahman. 2001. A study of corporate social disclosures in Bangladesh. *Managerial Auditing Journal*, 16 (5): 274-289.

- Biddle, G. C., R.M. Bowen, dan J.S. Wallace. 1997. Does EVA beat earnings? Evidence on Associations with Stock Returns and Firm Values. *Journal of Accounting and Economics*, December: 301–336.
- Bowman, E. H., dan M. Haire. 1975. A Strategic Posture Toward Corporate Social Responsibility. *California Management Review*, 18(2): 49-58.
- Bragdon, J., dan J. Marlin. 1972. Is pollution profitable? *Risk Management*, 19(4): 9-18.
- Branco, Manuel Castelo dan Lu'cia Lima Rodrigues. 2006. Corporate Social Responsibility and Resource-Based Perspectives. *Journal of Business Ethics*, 69:111–132.
- Carroll A. 1979. A Three-dimensional Conceptual Model of Corporate Social Performance. *Academy of Management Review*, 4: 497-505.
- Chand, Masud. 2006. The Relationship between Corporate Social Performance and Corporate Financial Performance: Industry Type as a Boundary Condition. *The Business Review*, 5 (1): 240-245.
- Chen, S. dan J.L. Dodd. 1997. Economic Value Added (EVA): an Empirical Examination of a New Corporate Performance Measure. *Journal of Managerial Issues*, Fall: 318–333.
- Darwin, Ali. 2006. Akuntabilitas, Kebutuhan, Pelaporan dan Pengungkapan CSR bagi Perusahaan di Indonesia. *Economics Business and Accounting Review*, 3: 83-95.
- Davis K. 1960. Can Business Afford to Ignore Corporate Social Responsibilities? *California Management Review*, 2: 70-76.
- De Villiers, J. 1997. The Distortions in Economic Value Added (EVA) Caused by Inflation. *Journal of Economics and Business*, May/June: 285–300.
- Deegan, C. dan M. Rankin. 1997. The materiality of Environmental Information to Users of Annual Reports. *Accounting, Auditing and Accountability Journal*, 10 (4): 562.83.
- Donaldson, T., dan T. W. Dunfee. 1994. Towards a Unified Conception on Business Ethics: Integrative Social Contracts Theory. *Academy of Management Review*, 19: 252-284.
- Dooley, R. S., dan L. D. Lerner. 1994. Pollution, Profits, and Stakeholder: The Constraining effect of Economic Performance on CEO Concern with Stakeholder Expectations. *Journal of Business Ethics*, 13: 701-711.
- Dwi Hartanti. 2006. Makna Corporate Social Responsibility: Sejarah dan Perkembangannya. 2006. *Economics Business and Accounting Review*, 3: 113-120.

- Epstein, Marc J. dan Martin Freedman. 1994. Social Disclosure and The Individual Investor. *Accounting, Auditing & Accountability Journal*, 7 (4): 94-109.
- Firdanianty. 2006. "Antara EVA dan Saham." SWA 25/XXII/30 November – 10 Desember 2006.
- Folger, H. R., dan F. A. Nutt. 1975. A Note on Social Responsibility and Stock Valuation. *Academy of Management Journal*, 18: 155-159.
- Gao, Simon S., Saeed Heravi dan Jason Zezheng Xiao. 2005. Determinants of Corporate Social and Environmental Reporting in Hong Kong: a Research Note. *Accounting Forum*, 29: 233-242.
- Gray, R., R. Kouhy dan S. Lavers. 1995. Corporate Social and Environmental Reporting a Review of the Literature and a Longitudinal Study of UK Disclosure. *Accounting, Auditing and Accountability Journal*, 8 (2): 47-77.
- Hackston, D. dan M.J. Milne. 1996. Some Determinants of Social and Environmental Disclosures New Zealand Companies. *Accounting, Auditing Accountability Journal*, 9 (1): 77-108.
- Hasibuan-Sedyono, Chrysanti. 2006. CSR Communications: A Challenge on It's Own. *Economics Business and Accounting Review*, 3: 71-82.
- Hasibuan-Sedyono, Chrysanti. "Sekali Lagi CSR," SWA 10 November 2003. <http://www.swa.co.id>, 7 Agustus 2007.
- Hillman, A. J. dan G. D. Keim. 2001. Shareholder Value, Stakeholder Management, and Social Issues: What's the Bottom Line? *Strategic Management Journal*, 22: 125-139.
- Holmes, S. L. 1977. Corporate Social Performance: Past and Present Areas of Commitment. *Academy of Management Journal*, 20: 433-538.
- Hong Kong's Manufacturers and Exporters Hong Kong Trade Development Council Economic Forum. <http://www.tdctrade.com>, 3 September 2007.
- Hopkins, Michael. 2004. Corporate Social Responsibility: an issues paper. *Working Paper No. 27 Policy Integration Department World Commission on the Social Dimension of Globalization*. Geneva: International Labour Office.
- Horngren, Charles T., G. Foster, M. Srikant Datar. 2005. *Cost Accounting: A Managerial Emphasis*, 12th ed. New Jersey: Prentice Hall.
- <http://www.hukumonline.com>, 28 Agustus 2007.
- <http://www.investopedia.com>, 13 September 2007.
- <http://www.wikipedia.com>, 13 September 2007.

<http://www.wbcsd.org>, 11 September 2007

- Iramani dan Erie Febrian. 2005. Financial Value Added: Suatu Paradigma dalam Pengukuran Kinerja dan Nilai Tambah Perusahaan. *Jurnal Akuntansi dan Keuangan*, 7 (1): 1-10.
- Johnson, R. A., dan D. W. Greening. 1999. The Effect of Corporate Governance and Institutional Ownership Types on Corporate Social Performance. *Academy of Management Journal*, 42: 564-576.
- Johnson, Robert dan Luc Soenen. 2003. Indicators of Successful Companies. *European Management Journal*, 21 (3): 364–369.
- Kin, H.S. 1990. Corporate Social Responsibility Disclosures in Malaysia. *Akuntan Nasional*, January: 4-9.
- Leech, Nancy L., Karen C. Barrett, George A. Morgan. 2005. *SPSS for Intermediate Statistics: Use and Interpretation*, 2nd Edition. New Jersey: Lawrence Erlbaum Associates.
- Linda M. Lovata, Linda M. dan Michael L. Costigan. 2002. Empirical Analysis of Adopters of Economic Value Added. *Management Accounting Research*, 13: 215–228.
- Lynn, M. 1992. A Note on Corporate Social Disclosure in Hong Kong. *British Accounting Review*, 24:105-110.
- Margolis, J. D. dan J. P. Walsh. 2003. Misery Loves Companies: Rethinking Social Initiatives by Business. *Administrative Science Quarterly*, 48: 268–305.
- Mathews, M.R. 1995. Social and Environmental Accounting: A Practical Demonstration of Ethical Concern? *Journal of Business Ethics*, 14: 663-671.
- McGuire, J. B., A. Sungren, dan T. Schneeweis. 1988. Corporate Social Responsibility and Firm Performance. *Academy of Management Journal*, 31: 854-872.
- McWilliams, A. dan D. Siegel. 2001. Corporate Social Responsibility: A Theory of the Firm Perspective. *Academy of Management Review*, 26(1): 117–127.
- McWilliams, Abigail dan Donald Siegel. 2000. Corporate Social Responsibility and Financial Performance: Correlation or Misspecification? *Strategic Management Journal*, 21 (5): 603-609.
- Modul Analisa Software Ekonometrika. Depok: Laboratorium Komputasi Departemen Ilmu Ekonomi FEUI.
- Narver, J.C. 1971. Rational Management Responses to External Effects. *Academy of Management Journal*, 14: 99-115.

- Noke Kiroyan. 2006. Good Corporate Governance (GCG) dan Corporate Social Responsibility (CSR) adakah kaitan di antara keduanya? *Economics Business and Accounting Review*, 3: 45-58.
- Orlitzky, M., F. L. Schmidt dan S. L. Rynes. 2003. Corporate Social and Financial Performance: A Metaanalysis. *Organization Studies*, 24(3): 403–441.
- Pambudi, Teguh Sri. 2006. CEO dan CSR: Antara Citra dan Kepedulian. *Economics Business and Accounting Review*. Edisi 3/ September-Desember 2006. 9-20.
- Parket, R.I. dan H. Eilbirt. 1975. The Practice of Business: The Current Status of Corporate Social Responsibility. *Business Horizons*, 16 (4): 5-14.
- Pradhono dan Yulius Jogi Christiawan. 2004. Pengaruh Economic Value Added, Residual Income, Earnings dan Arus Kas Operasi terhadap Return yang Diterima oleh Pemegang Saham. *Jurnal Akuntansi dan Keuangan*, 6: 2.
- Preston, L.E. 1978. Analyzing Corporate Social Performance: Methods and Results. *Journal of Contemporary Business*, 7 (1): 135-149.
- Rahayu, Eva Martha. “Wajah SWA100 2006: Makin Banyak yang EVA-nya Jeblok.” SWA 25/XXII/30 November – 10 Desember 2006.
- Raman, S. Raghu. 2006. Corporate Social Reporting in India—A View from the Top. *Global Business Review*, 7: 313-324.
- Rikhardsson, P., A.J.R. Anderson dan H. Bany. 2002. Sustainability Reporting on the Internet: A Study of the Global Fortune 500. *Greener Management International*, 40: 57-75.
- Salmi, Timo dan Ilka Virtanen. 2001. Economic Value Added: A Simulation Analysis of The Trendy, Owner Oriented Management Tool. *Acta Wasaensia No. 20*.
- Seifert, Bruce., Sara A. Morris dan Barbara R. Bartkus. 2004. Having, Giving, and Getting: Slack Resources, Corporate Philanthropy, and Firm Financial Performance. *Business Society*, 43: 135-161.
- Sekaran, Uma. 2003. *Research Method for Business A Skill Building Approach*, 4th Ed. New York: John Wiley and Sons.
- Spicer, B. H. 1978. Investors, Corporate Social Performance and Information Disclosure: An empirical study. *Accounting Review*, 53: 94-111.
- Stanwick, Peter A., dan Sarah D Stanwick. 1998. The relationship between corporate Social performance and organizational size, financial performance and Environmental Performance: an Empirical Examination. *Journal of Business Ethics*, 17 (2): 195-204.

- Sturdivant, F. D., dan J. L. Ginter. 1977. Corporate Social Responsiveness: Management Attitudes and Economic Performance. *California Management Review*, 19 (3): 30-39.
- Ullman, A. E. 1985. Data in Search of a Theory: A Critical Examination of the Relationships Among Social Performance, Social Disclosure and Economic Performance of U.S. Firms. *Academy of Management Review*, 10(3): 540-557.
- Unerman, J. 2000. Methodological Issues Reflections on Quantification in Corporate Social Reporting Content Analysis. *Accounting, Auditing and Accountability Journal*, 13 (5): 667-681.
- Utomo, Lisa Linawati. 1999. Economic Value Added Sebagai Ukuran Keberhasilan Kinerja Manajemen. *Jurnal Akuntansi dan Keuangan*, 1 (1): 28 – 42.
- Vance, S.C. 1975. Are Socially Responsible Corporations Good Investment Risk? *Management Review*, 64 (8): 18-24.
- Venanzi, Daniela dan Barbara Fidanza. 2006. Corporate Social Responsibility and Value Creation: Determinants and Mutual Relationship in a sample of European listed firms. <http://www.ssrn.com>, 6 September 2007.
- Waddock, Sandra A dan Samuel B. Graves. 1997. The Corporate Social Performance-Financial Performance Link. *Strategic Management Journal*, 18 (4). (Apr., 1997): 303-319.
- Warr, Richard S. 2005. An empirical study of inflation distortions to EVA. *Journal of Economics and Business*, 57: 119-137.
- Wartick, Steven L. dan Philip L. Cochran. 1985. The Evolution of the Corporate Social Performance Model. *The Academy of Management Review*, 10 (4): 758-769.
- Wood, D.J. 1991. Corporate Social Performance Revisited. *Academy of Management Review*, 16: 691-718.
- Wu, Meng-Ling. 2006. Corporate Social Performance, Corporate Financial Performance, and Firm Size: A Meta-Analysis. *Journal of American Academy of Business*, 8 (1): 163-171.
- Young, David. 1997. Economic Value Added: A Primer for European Managers. *European Management Journal*, 15 (4): 335-343.
- Young, S. David, dan Stephen F. O'Byrne. 2001. *EVA and Value Based Management: A Practical Guide to Implementation*. New York: McGraw-Hill.
- Zeghal, D. dan S. A. Ahmed. 1990. Comparison of Social Responsibility Information Disclosure Media Used by Canadian Firms. *Accounting, Auditing and Accountability Journal*, 3 (1): 38-53.