

DAFTAR PUSTAKA

- Adhikari, A., Derashid, C., & Zhang, H. (2006). Public policy, political connections, and effective tax rates: Longitudinal evidence from Malaysia. *Journal of Accounting and Public Policy*, 25(5), 574–595. <https://doi.org/10.1016/j.jaccpubpol.2006.07.001>
- 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>
- Akcigit, U., Baslandze, S., & Lotti, F. (2023). Connecting to Power: Political Connections, Innovation, and Firm Dynamics. *Econometrics*, 91(2), 529–564.
<https://www.lasicilia.it/news/cronaca/157854/il-procuratore-zuccaro-ci-sono-funzionari-pubblici-al-servizio-di-privati.html>
- Anis Chariri, & Ghazali, I. (2007). *Teori Akuntansi*. Badan Penerbit Universitas Diponegoro.
- Anita, & Suryani. (2021). Pengaruh Independensi Dewan Direksi, Struktur Kepemilikan Perusahaan dan Koneksi Politik Perusahaan terhadap Pengungkapan Tanggung Jawab Sosial Perusahaan. *Conference on Management, Business, Innovation, Education and Social Science*, 1(1), 1769–1778.
- Ansoff, I. (1965). *Corporate strategy*. McGraw-Hill.
- Aspinall, E. (2013). A Nation In Fragments: Patronage and Neoliberalism in Contemporary Indonesia. *Critical Asian Studies*, 45(1), 27–54.
<https://doi.org/10.1080/14672715.2013.758820>
- Azheri, B. (2012). *Corporate Social Responsibility: dari voluntary menjadi mandatory*. . Rajawali Pers.
- Bandiyono, A. (2020). The Effect of Good Corporate Governance and Political Connection on Value Firm. *Jurnal Akuntansi Universitas Tarumanegara*, 23(3), 333.
<https://doi.org/10.24912/ja.v23i3.599>
- Berkman, H., & Galpoththage, V. (2016). Political connections and firm value: an analysis of listed firms in Sri Lanka. *Pacific Accounting Review*, 28(1), 92–106.
<https://doi.org/10.1108/PAR-06-2014-0020>
- Bianchi, E., Bruno, J. M., & Sarabia-Sanchez, F. J. (2019). The impact of perceived CSR on corporate reputation and purchase intention. *European Journal of Management and Business Economics*, 28(3), 206–221. <https://doi.org/10.1108/EJMBE-12-2017-0068>

- Bing, T., & Li, M. (2019). Does CSR signal the firm value? Evidence from China. *Sustainability (Switzerland)*, 11(15). <https://doi.org/10.3390/su11154255>
- Chen, C. R., Li, Y., Luo, D., & Zhang, T. (2017). Helping hands or grabbing hands? An analysis of political connections and firm value. *Journal of Banking and Finance*, 80, 71–89. <https://doi.org/10.1016/j.jbankfin.2017.03.015>
- Chung, C. Y., Jung, S., & Young, J. (2018). Do CSR activities increase firm value? Evidence from the Korean market. *MDPI*, 10(9), 1–22. <https://doi.org/10.3390/su10093164>
- Currá-Pérez, R., Dolz-Dolz, C., Miquel-Romero, M. J., & Sánchez-García, I. (2018). How social, environmental, and economic CSR affects consumer-perceived value: Does perceived consumer effectiveness make a difference? *Corporate Social Responsibility and Environmental Management*, 25(5), 733–747. <https://doi.org/10.1002/csr.1490>
- 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. *Accounting, Auditing & Accountability Journal*, 15(3), 312–343. <https://doi.org/10.1108/09513570210435861>
- Desheng, L., Jiakui, C., & Ning, Z. (2021). Political connections and green technology innovations under an environmental regulation. *Journal of Cleaner Production*, 298. <https://doi.org/10.1016/j.jclepro.2021.126778>
- Dong, Y., & Liu, H. (2023). Abstract The Paradox of Political Connections in Firms' CSR Engagements and Firm Value. *Academy of Management*, 2023(1). <https://doi.org/https://doi.org/10.5465/AMPROC.2023.14300abstract>
- Dowling, J., & Pfefer, J. (1975). Organizational Legitimacy: Social Values and Organizational Behavior. *Sage Journals*, 18(1). <https://doi.org/https://doi.org/10.2307/1388226>
- Elang Sudrajat, R., & Uzliawati, L. (2023). Pengaruh Koneksi Politik dan Corporate Social Responsibility Terhadap Kualitas Laporan Keuangan. *Dynamic Management Journal*, 7(2). <https://doi.org/10.31000/dmj.v7i2>
- Eqqi Syahputra. (2022, November 7). *Bayan Resources Beri Manfaat ke Masyarakat Sekitar Tambang*. CNBC Indonesia. <https://www.cnbcindonesia.com/market/20221104184643-17-385320/bayan-resources-beri-manfaat-ke-masyarakat-sekitar-tambang>
- Erdayosi, & Putri, W. A. (2019). The Effect Of Political Connection Of CSE Disclosure With Profitability As Moderating Variable. *Journal Of Applied Managerial Accounting*, 3(2), 247–261.

- Faccio, M. (2006). Politically Connected Firms. *American Economic Review*, 96(1), 369–386. <https://doi.org/10.1257/000282806776157704>
- Fernando, S. ;, & Lawrence, S. (2014). A theoretical framework for CSR practices: Integrating legitimacy theory, stakeholder theory and institutional theory. *Stewart The Journal of Theoretical Accounting*, 10(1), 149–178. <https://www.researchgate.net/publication/290485216>
- Frandy, S., & Pangestu, S. (2021). Pengaruh Koneksi Politik terhadap Nilai Perusahaan Non-Keuangan. *Studi Akuntansi Dan Keuangan Indonesia*, 4(1), 68–77.
- Freeman, R. (1984). *Strategic management: A stakeholder approach*. Pitman.
- Freeman, R. E., Harrison, J., & Wicks, A. (2007). *Managing for stakeholders: Business in the 21st century*. CT: Yale University Press. <http://ssrn.com/abstract=1186402>
- Fukuoka, Y., & Djani, L. (2016). Revisiting the rise of jokowi: The triumph of reformasi or an oligarchic adaptation of postclientelist initiatives? *South East Asia Research*, 24(2), 204–211. <https://doi.org/10.1177/0967828X16649044>
- Ghozali, I. (2018). *Aplikasi Analisis Multivariate Dengan Program IBM SPSS 25 (9th Edition)*. Badan Penerbit Universitas Diponegoro.
- Hamdani, M. (2020). Pengaruh Kinerja Keuangan, Kebijakan Dividen dan Umur Perusahaan Terhadap Nilai Perusahaan di Moderasi Ukuran Perusahaan. *Jurnal Akuntansi Dan Ekonomika*, 10(2), 188–197. <https://doi.org/10.37859/jae.v10i2.2042>
- Hansen, S. D., Dunford, B. B., Boss, A. D., Boss, R. W., & Angermeier, I. (2011). Corporate Social Responsibility and the Benefits of Employee Trust: A Cross-Disciplinary Perspective. *Journal of Business Ethics*, 102(1), 29–45. <https://doi.org/10.1007/s10551-011-0903-0>
- Harjoto, M., & Laksmana, I. (2018). The Impact of Corporate Social Responsibility on Risk Taking and Firm Value. *Journal of Business Ethics*, 151(2), 353–373. <https://doi.org/10.1007/s10551-016-3202-y>
- Harmono. (2009). *Manajemen Keuangan: Berbasis Balanced Scorecard (Pendekatan Teori, Kasus dan Riset Bisnis)*. Bumi Aksara.
- Harrison, J. S., Bosse, D. A., & Phillips, R. A. (2010). Managing for stakeholders, stakeholder utility functions, and competitive advantage. *Strategic Management Journal*, 31(1), 58–74. <https://doi.org/10.1002/smj.801>
- Haryati, P. D. G., Rustiarini, N. W., & Dewi, N. P. S. (2021). Pengaruh Corporate Governance Dan Koneksi Politik Terhadap Nilai Perusahaan. *Jurnal Kharisma*, 3(1), 279–289.

- Hendratama, T. D., & Barokah, Z. (2020). Related party transactions and firm value: The moderating role of corporate social responsibility reporting. *China Journal of Accounting Research*, 13(2), 223–236. <https://doi.org/10.1016/j.cjar.2020.04.002>
- Hirdinis, M. (2019). Capital Structure and Firm Size on Firm Value Moderated by Profitability. *International Journal of Economics and Business Administration*, VII(1), 174–191. www.idx.co.id,
- Hu, Y., Chen, S., Shao, Y., & Gao, S. (2018). CSR and firm value: Evidence from China. *Sustainability (Switzerland)*, 10(12). <https://doi.org/10.3390/su10124597>
- Husnan, S. (2000). *Manajemen Keuangan-Teori dan Penerapan (Keputusan Jangka Panjang)*. BPFE.
- Imai, M. (2006). Mixing family business with politics in Thailand. *Asian Economic Journal*, 20(3), 241–256. <https://doi.org/10.1111/j.1467-8381.2006.00234.x>
- Jo, H., & Harjoto, M. A. (2012). The Causal Effect of Corporate Governance on Corporate Social Responsibility. *Journal of Business Ethics*, 106(1), 53–72. <https://doi.org/10.1007/s10551-011-1052-1>
- Keinert, C. (2008). *Corporate Social Responsibility as an International Strategy*. Physica-Verlag.
- Krammer, S., & Jimenez, A. (2019). Do political connections matter for firm innovation? Evidence from emerging markets in Central Asia and Eastern Europe. *Munich Personal RePEc Archive*, 151. <https://doi.org/https://doi.org/10.1016/j.techfore.2019.05.027>
- Krawczyk, P. (2019). CSR Reporting Standards: Implementation in Polish Enterprises. *Journal of Eastern Europe Research in Business and Economics*, 1–9. <https://doi.org/10.5171/2019.247075>
- Kusbiantoro, D. (2017, November 23). *124 hektare sawah gagal panen akibat limbah tambang*. Antara Kaltim. <https://kaltim.antaranews.com/berita/43845/124-hektare-sawah-gagal-panen-akibat-limbah-tambang>
- Leuz, C., Oberholzer-Gee, F., Backman, M., Berger, P., Dyck, A., Faccio, M., Fisman, R., Khanna, T., Miller, G., Siegel, J., Tabalujan, B., Watts, R., Wysocki, P., & Zimmerman, J. (2006). Political Relationships, Global Financing and Corporate Transparency. *Journal of Financial Economics*, 81(2), 411–439. www.crema-research.ch
- Lev, B., Petrovits, C., & Radhakrishnan, S. (2010). Is doing good good for you? How corporate charitable contributions enhance revenue growth. *Strategic Management Journal*, 31(2), 182–200. <https://doi.org/10.1002/smj.810>

- Lindblom, C. K. (1994). The Implications of Organizational Legitimacy for Corporate Social Performance and Disclosure. *Paper Presented at the Critical Perspectives on Accounting Conference*.
- Mai, N. K., Nguyen, A. K. T., & Nguyen, T. T. (2021). Implementation of Corporate Social Responsibility Strategy to Enhance Firm Reputation and Competitive Advantage. *Journal of Competitiveness*, 13(4), 96–114.
<https://doi.org/10.7441/joc.2021.04.06>
- Mansuri. (2016). *Analisis Regresi Linier Berganda Menggunakan Eviews*. Fakultas ekonomi Universitas Borobudur.
- Mariadi, N. (2023, March 16). *Tujuh perusahaan tambang batu bara tidak setor CSR*. ANTARA. <https://www.antaranews.com/berita/3444654/tujuh-perusahaan-tambang-batu-bara-tidak-setor-csr>
- Mukhtaruddin, M., Ubaidillah, U., Dewi, K., Hakiki, A., & Nopriyanto, N. (2019). Good Corporate Governance, Corporate Social Responsibility, Firm Value, and Financial Performance as Moderating Variable. *Indonesian Journal of Sustainability Accounting and Management*, 3(1), 55. <https://doi.org/10.28992/ijsam.v3i1.74>
- Najaf, R., & Najaf, K. (2021). Political ties and corporate performance: why efficiency matters? *Journal of Business and Socio-Economic Development*, 1(2), 182–196.
<https://doi.org/10.1108/jbsed-03-2021-0023>
- Noor, S., Saeed, A., Baloch, M. S., & Awais, M. (2020). CSR permanency, family ownership, and firm value: Evidence from emerging economies. *Corporate Social Responsibility and Environmental Management*, 27(5), 2135–2149.
<https://doi.org/10.1002/csr.1953>
- Panwar, R., Rinne, T., Hansen, E., & Juslin, H. (2006). Corporate responsibility: balancing economic, environmental, and social issues in the forest products industry. *Forest Products Journal*, 56(2), 4–12.
<https://go.gale.com/ps/i.do?p=AONE&u=anon~6e5ef950&id=GALE|A143072210&v=2.1&it=r&sid=googleScholar&asid=1d0b0b07>
- Patten, D. M. (1992). Intra-Industry Environmental Disclosures in Response to The Alaskan Oil Spill: a Note on Legitimacy Theory. *Accounting Organizations and Society*, 17(5), 471–475.
- Pratiwi, H. R., & Aligarh, F. (2021). Pengaruh Koneksi Politik, Kepemilikan Keluarga, Ukuran Perusahaan, Dan Profitabilitas Terhadap Nilai Perusahaan. *Jurnal Akuntansi, Perpajakan, Dan Portofolio*, 1(1), 12–22.
- Purwanti, S. M., & Sugiyarti, L. (2017). Pengaruh Intensitas Aset Tetap, Pertumbuhan Penjualan dan Koneksi Politik Terhadap Tax Avoidance. *Jurnal Riset Akuntansi Dan Keuangan*, 5(3), 1625–1642. <https://doi.org/10.17509/jrak.v5i3.9225>

- Pushpa Sundar. (2018, December 22). *Using CSR Funds for Political Gain*. The Wire.
<https://thewire.in/business/modi-government-csr-political-gain>
- Putri, M. M., Firmansyah, A., & Labadia, D. (2020). Corporate Social Responsibility Disclosure, Good Corporate Governance, Firm Value: Evidence from Indonesia's Food And Beverage Companies. *The Accounting Journal of Binaniaga*, 5(2), 113.
<https://doi.org/10.33062/ajb.v5i2.398>
- Rachman, M. R. (2022). Pengaruh Profitabilitas, Likuiditas, Dan Leverage Terhadap Nilai Perusahaan Dengan Corporate Social Responsibility Sebagai Variabel Pemoderasi. *Jurnal Ilmu Dan Riset Akuntansi*, 11(1), 1–23. www.kompas.com
- Rajagukguk, L., Ariesta, V., & Pakpahan, Y. (2019). Analisis Pengaruh Profitabilitas, Ukuran Perusahaan, Keputusan Investasi, dan Kebijakan Utang Terhadap Nilai Perusahaan. *Jurnal Inspirasi Bisnis Dan Manajemen*, 3(1), 77–90.
- Rio Indrawan. (2020, April 16). *Hanya Jadi Alat Politik, Kewajiban CSR Perusahaan Tambang Diusulkan Diganti Sovereign Wealth Funds*. Dunia Energi.
<https://www.dunia-energi.com/hanya-jadi-alat-politik-kewajiban-csr-perusahaan-tambang-diusulkan-diganti-sovereign-wealth-funds/>
- Riyanta Mitra Karina, D., & Setiadi, I. (2020). Pengaruh CSR Terhadap Nilai Perusahaan Dengan GCG Sebagai Pemoderasi. *Jurnal Riset Akuntansi Mercu Buana*, 6(1), 37–49.
- Roberts, R. W. (1992). Determinants of corporate social responsibility disclosure: An application of stakeholder theory. *Accounting, Organizations and Society*, 17(6), 595–612. [https://doi.org/https://doi.org/10.1016/0361-3682\(92\)90015-K](https://doi.org/https://doi.org/10.1016/0361-3682(92)90015-K)
- Rudito, B., & Famiola, M. (2007). *Etika Bisnis dan Tanggung Jawab Sosial Perusahaan di Indonesia*. (1st ed.). Rekayasa Bisnis.
- Sari, S. (2022). Penerapan Green Accounting Sebelum dan Sesudah Penetapan Virus Covid-19 sebagai Bencana Nasional. *Jurnal Ecodemica*, 6(1), 77–87.
<http://ejurnal.bsi.ac.id/ejurnal/index.php/ecodemica>
- Siregar, M. E. S., Dalimunthe, S., & Trijuniyanto, R. S. (2019). Pengaruh Profitabilitas, Ukuran Perusahaan, Kebijakan Dividen Dan Struktur Modal Terhadap Nilai Perusahaan Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia Periode 2015-2017. *Jurnal Riset Manajemen Sains Indonesia*, 10(2), 356–385.
- Soleman, M., Maramis, J., & Vanrate, P. (2022). Pengaruh Umur Perusahaan, Likuiditas, Ukuran Perusahaan Dan Leverage Terhadap Nilai Perusahaan Textil Dan Garmen Yang Terdaftar Di BEI Periode 2013-2018. 10(2), 196–206.

- Sudirman, I., & Ningrum, D. (2022). Dampak Corporate Social Responsibility, Good Corporate Governance terhadap Reputasi Perusahaan Pertambangan di Indonesia. *AkMen*, 19(3), 335–342. <https://e-jurnal.nobel.ac.id/index.php/akmen>
- Sulbahri, R. A. (2021). *Pengaruh Corporate Social Responsibility Terhadap Nilai Perusahaan*. 16(2), 215–226. <https://akuntansi.pnp.ac.id/jam>
- Tangngisalu, J., Mappamiring, M., Andayani, W., Yusuf, M., & Putra, A. H. P. K. (2020). CSR and Firm Reputation from Employee Perspective. *Journal of Asian Finance, Economics and Business*, 7(10), 171–182. <https://doi.org/10.13106/jafeb.2020.vol7.no10.171>
- Tinker, T., & Neimark, M. (1987). The Role of Annual Reports in Gender And Class Contradictions at General Motors: 19 17-1976. *Accounting Organizations and Society*, 12(I), 57–68.
- Tran, Q. T., Vo, T. D., & Le, X. T. (2021). Relationship Between Profitability and Corporate Social Responsibility Disclosure: Evidence from Vietnamese Listed Banks. *Journal of Asian Finance, Economics and Business*, 8(3), 875–883. <https://doi.org/10.13106/jafeb.2021.vol8.no3.0875>
- Wati, K. A. K., Widhiastuti, N. L. P., & Novitasari, N. L. G. (2022). Faktor-Faktor Yang Mempengaruhi Nilai Perusahaan Pada Perusahaan Manufaktur Yang Terdaftar Di BEI. *Jurnal Kharisma*, 4(1), 254–263.
- Wicaksono, R. (2022, September 1). *Jawab Aspirasi Warga, PT Merdeka Copper Gold Luncurkan Program 10 Bedah Rumah*. Times Indonesia. <https://banyuwangi.times.co.id/news/berita/8rs0e28hmw/Jawab-Aspirasi-Warga-PT-Merdeka-Copper-Gold-Luncurkan-Program-10-Bedah-Rumah>
- Widodo, A., & Fanani, Z. (2020). Military Background, Political Connection, Audit Quality And Earning Quality. *Jurnal Akuntansi*, 24(1), 79. <https://doi.org/10.24912/ja.v24i1.658>
- Wu, W., Wu, C., & Rui, O. M. (2012). Ownership and the Value of Political Connections: Evidence from China. *European Financial Management*, 18(4), 695–729. <https://doi.org/10.1111/j.1468-036X.2010.00547.x>
- Yuliandhari, W. S., & Angraini, P. A. (2022). Pengaruh Media Exposure, Koneksi Politik, dan Pertumbuhan Perusahaan terhadap Pengungkapan Tanggung Jawab Sosial Perusahaan. *Jurnal Mirai Management*, 7(3), 43–55. <https://doi.org/10.37531/mirai.v7i3.2608>
- Yulianti, R., Ari Kuncoro, Doddy Setiawan, & Bambang Sutopo. (2020). Value Relevance of Realized Gains and Losses on Available-For-Sale Securities. *Centre of Sociological Research/Journal of International Studies (Scopus, Q2)*, 13(2). <https://doi.org/https://doi.org/10.14254/2071-8330.2020/13-2/6>