



Corporate Social Responsibility in Indonesia: A Bibliography Analysis

Wuryan Andayani¹, Iqbal Lhutfi², Melinda Ibrahim², Kartika Putri Kumalasari², I Wayan Pradnyantha Wirasedana², M. Iswahyudi², Retno Wulandari²

¹Department of Accounting, Universitas Brawijaya, Malang

²Doctoral Programme of Accounting Science, Universitas Brawijaya, Malang

Correspondence: E-mail: andayani@ub.ac.id

ABSTRACT

This study uses a bibliographical approach to summarize research on the topic of corporate social responsibility (CSR) in Indonesia from 2007 to 2022. The research was conducted using articles published on the SINTA index. The 20 articles analyzed were summarized based on regulatory design themes, strategic perspectives, models and stakeholders. In this study it was found that the design of regulatory practices regarding CSR is necessary in obtaining legal legitimacy. Furthermore, the perspective of CSR strategy among listed companies in Indonesia is limited to donation and community development activities, and there has been little improvement in CSR implementation. In its implementation, CSR is still mostly at the charity stage. The success of CSR implementation is largely determined by the company's willingness and awareness. The information disclosed is more quantitative than qualitative.

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1. INTRODUCTION

Corporate social responsibility (CSR) has become an established initiative for companies around the world (KPMG International, 2015). Empirical research based on the concept of CSR has been carried out in line with the need and relevance in business practice, has been regarded as one of the main topics in accounting research. In addition to community welfare, the company's financial performance is a form of CSR contribution, which improves company's reputation. In its early days, CSR research was only to show social benefits, which had positive performance impact on the company (Rowley and Berman, 2000; Wood and Jones, 1995). In the last few decades, research on CSR has shifted to focus more on the relationship between CSR and company performance that affects the company at financial level. Schaltegger et al. (2019) stated that there are plenty of literature that discusses CSR business cases with different theories, methodologies and proxies in quantitative research.

Several research in CSR in Indonesia are related to the practice and implementation of CSR. Bunga et al. (2019); Disemadi & Paramita (2020); Mufrodatul & Ilham (2021) which discusses CSR by empowering the local community directly as it is needed by the surrounding community. Other research focuses on the topic of the benefits of CSR for humanity, Herlina (2012) discusses the benefits of CSR in a sustainable way for society by building their potential and Dewi (2018) discusses CSR regulations related to the environment in Indonesia. Zebua (2019) using a descriptive qualitative approach to find out the implementation of CSR in companies. Anggraeni (2018) uses the content analysis method to measure CSR disclosure. Meanwhile Marnelly (2012) conducted a literature review on the theory and practice of implementing CSR in Indonesia. Until recently there are no research use bibliography which discusses CSR in Indonesia.

With the aim of advancing knowledge, it is necessary to map the scope and conceptual structure of leading articles and scientific research fields. Thus, this study aims to answer the following questions; what is the knowledge framework of existing studies in the field of social issues of CSR? From the existing research structure, can we find some profound implications for the future development of CSR? To answer this aim, this article uses an objective and appropriate way to complement the previous review of the scope of CSR and identify future trends of the research area systematically.

With an in-depth analysis of this literature review, this study uses a bibliometric method and provides a complete structure, and the results evaluated will also provide insights for future research directions with various emerging fields. Compared to the traditional structured method, the bibliometric method has proven to be effective for dealing with larger number of studies to build a scientific structure of research topics (Zupic and Cater, 2015). This allows users to analyze the internal relationships of the literature based on their bibliographical data. A comprehensive analysis of the web such as citations and co-citations was carried out in this study and five main topics were identified. These classifications were identified to form the basis of topical classifications and research in interest and future directions for future research. Finally, web analytics produces a visualization of this information (Zupic and Cater, 2015)

2. METHODS

This research was conducted using bibliographic analysis of journals or articles included in SINTA indexed journals. Many researchers use Web of Science and Scopus because they have the most databases and are often used in the analysis of scientific publications (Nunen et al., 2018), in Indonesia, SINTA database is more compatible with the research of CSR in Indonesia. Every publication on SINTA contains many details regarding the year of publication, author name, author affiliation, title, abstract, journal name and references. Using this indicator, we conducted an analysis of articles/journals published in various categories in SINTA indexed journals during the time period between 2007 and 2022. This study began in 2007 with the publication of an article entitled "Sociological Analysis of the Implementation of Corporate Social Responsibility in Indonesian Society" published in the Journal of Sociotechnology by Chairil N. Siregar. The results of the study show that the independent board of commissioners, profitability ratios and company size are factors influencing companies in disclosing their social responsibility.

Inclusion and Exclusion Criteria:

Inclusion Criteria:

1. Literature relevant to CSR in Indonesia.
2. Scientific articles in SINTA indexed journals.
3. Timeframe: X to Y (2007-2022).
4. Languages: Indonesian and English.
5. Literature discussing CSR issues, CSR practices, or the impact of CSR in Indonesia.

Exclusion Criteria:

1. Literature that does not focus on CSR in Indonesia.
2. Scientific articles that are not indexed by SINTA.
3. Literature in languages other than Indonesian or English.
4. Literature that is not relevant to CSR topics.

Data Collection and Analysis Techniques:

1. Data Source: academic database (SINTA indexed journal), Google Scholar.
2. Search Strategy: determine relevant keywords and search terms, such as "Corporate Social Responsibility," "CSR," "Indonesia," "sustainability," "business ethics,". use a combination of keywords and search terms such as "and" and "or" to broaden or narrow your search. Perform a literal search using different combinations of keywords and search terms to get more comprehensive coverage.
3. Literature selection process: Conduct a literature search using predefined search strategies. Reviewing and selecting literature based on inclusion and exclusion criteria.
4. Read abstracts and citations to evaluate relevance and suitability for research purposes. Take notes on selected literature, including title, author, year of publication, journal or publisher, abstract, and keywords.
5. Data analysis: identifying and classifying the literature based on emerging themes in the CSR literature in Indonesia. Uses thematic analysis methods to identify trends, differences, and similarities in the themes. Review and document research approaches and methods used in any literature sources, such as case studies, surveys,

qualitative research, or quantitative research. Making a summary of the relevant findings in each theme.

3. RESULTS AND DISCUSSION

3.1 Result

The results of the bibliographic literature on corporate social responsibility in Indonesia within the 20 articles analyzed by the authors can be seen in table 1 below:

Table 1. Corporate Social Responsibility Articles in Indonesia

No	Author and Year of Publication	Title	Purpose	Method	Result	Contribution
1	T. Romi Marnelly (2012)	Corporate Social Responsibility (CSR): Tinjauan Teori dan Praktek di Indonesia	The purpose of this research is to discuss the concept of corporate social responsibility (CSR) and its importance in promoting social responsibility and environmental co-benefits. As well as providing insight into the implementation of CSR programs in Indonesia through community empowerment and communication with various stakeholders.	This paper is a literature review that discusses theory and corporate social responsibility (CSR) practices in Indonesia. The author uses a qualitative approach to analyze various sources of information, including academic articles, reports and case studies, to provide insight into the implementation of CSR programs in Indonesia. This paper also includes a critical analysis of the arguments for and against CSR and provides recommendations for organizations to improve their CSR practices.	The ideal forms of social responsibility, of course, do not appear solely to earn a good name so that they can build a reputation, however it has emerged since an organization was founded. So that it is also included in the vision, mission and goals of the organization. Social responsibility activities are an integral part of strategic management. In practice, CSR efforts can be studied and carried out by referring to three sides, namely (Kartasmita, 1996): enabling, empowering and protecting.	This paper examines the concept of corporate social responsibility (CSR) and its importance in promoting social responsibility and environmental co-benefits. It also shows that CSR programs can be implemented through community empowerment based on their real needs and communication with various stakeholders. This paper contributes to the literature on CSR and provides insight into its implementation in Indonesia.

2	Taridi K. Ridho (2017)	CSR in Indonesia: Company's Perception and Implementation	<p>The purpose of this study is to describe current CSR issues in Indonesia, including the perception and implementation of CSR by the business community. This paper also analyzes the impact of CSR implementation on company performance, both financially and non-financially, in 2014 and 2015.</p>	<p>The paper uses data from the top 200 companies registered in Indonesia in terms of revenue in 2014 and 2015. The independent variable is CSR implementation, measured using the global standard of CSR implementation ISO 26000. The dependent variable is company performance, measured using stakeholder measurement, which includes performance financial and non-financial. The first core subject is human rights, which includes eight issues.</p>	<p>In 2014, the implementation of CSR did not have a significant impact on the perspective of customers or employees. However, in 2015, there was a significant positive impact on the customer perspective, indicating that Indonesian customers are starting to consider CSR as a factor in their purchasing decisions. On the other hand, CSR implementation has no effect on employee perspectives in both years. The research results show that CSR implementation is significantly and positively related to financial performance, as measured by return on equity (ROE) and return on assets (ROA), in both years.</p>	<p>Overall, the study found that understanding of CSR among listed companies in Indonesia is limited to donations and community development activities, and there has been little improvement in CSR implementation in the last two years. However, the implementation of CSR had a positive and significant impact on financial performance and customer perspectives in 2015, indicating a change in the attitude of Indonesian customers towards CSR.</p>
3	Gina Bunga Nayenggita, Santoso Tri Raharjo, Risna Resnawaty (2019)	Praktik Corporate Social Responsibility (CSR) di Indonesia	<p>This paper aims to highlight the importance of ethical behavior and the operation of law by businesses in contributing to economic development. It also emphasizes active and dynamic partnerships between</p>	<p>This paper will discuss practice implementation of CSR in Indonesia. Data collection was carried out in literature based on research in books and journals</p>	<p>In CSR there are two form orientations programs namely internal and external. Internals which takes the form of action on that program given to the community and external ones leads in the form of values and corporate used</p>	<p>CSR has 3 forms of programs namely charity, philanthropy and citizenship. But deep implementation is still in progress charity. This stage has not yet entered the stage</p>

			government, companies and local communities in implementing CSR programs.		to implement or carry out actions appropriate to social circumstances towards the surrounding community. David Crowther (2010) explained that identification of activities CSR through 3 main principles, namely: sustainability, accountability, transparency	empowerment because it is only assistance to that society. Implementation of CSR in Indonesia is still has several obstacles of its own. Community needs are still not met real and on target. Sometimes from every company is still doing this CSR not just social responsibility. But carry out as an advantage commercial for the company.
4.	Lina Anatan (2010)	Corporate Social Responsibility (CSR): Tinjauan Teoritis dan Praktik di Indonesia	To provide an overview of the implementation of corporate social responsibility in Indonesia	This paper is a review of the literature on the implementation of corporate social responsibility in Indonesia	To increase the seriousness of the company's attention and level of concern for environmental sustainability and the socio-economic life of the community, it is necessary to have an evaluation tool to assess the company's level of success in implementing CSR programs. The results of the assessment carried out by an independent appraisal institution can be used as a basis for awarding awards in the form of awards for the company's participation in the surrounding community. In the	The success of CSR implementation is largely determined by the company's willingness and awareness that problems that arise in society are problems and are also the responsibility of the company. This is because only socially responsible companies will win the battle for the most qualified human resources in the future by understanding the consequences of a socially responsible way of doing business on how they recruit and

					<p>next section, several success stories of CSR implementation carried out by several domestic companies will be discussed and the forms of participation of these companies in community development, the economy, and environmental preservation.</p>	<p>retain workers. Ignoring the issue of worker competence shows that companies that do it do not understand CSR properly because CSR must be "inside out" starting from within the company itself and then implementing corporate social responsibility. It is very unlikely that a company that ignores internal interests and problems can produce good external responsibility performance.</p>
5	<p>Enjang Pera Irawan, Suwandi Sumartias, Soeganda Priyatna and Agus Rahmat (2022)</p>	<p>A Review on Digitalization of CSR during the COVID-19 Pandemic in Indonesia: Opportunities and Challenges</p>	<p>The purpose of this research is to discuss the impact of the COVID-19 pandemic on the implementation of Corporate Social Responsibility (CSR) programs in Indonesia. This paper highlights the emergence of CSR digitization, namely the transformation of CSR implementation from offline to online. This paper</p>	<p>This paper uses a literature review approach to discuss the impact of the COVID-19 pandemic on the implementation of Corporate Social Responsibility (CSR) programs in Indonesia. The authors review several studies to provide insight into the emergence of digitalized CSR and its potential benefits for micro, small and medium enterprises (MSMEs) impacted by the pandemic.</p>	<p>The COVID-19 pandemic has accelerated the adoption of digital platforms and catalyzed digital transformation. Companies are advised to widely adopt digital platforms to improve their business performance and meet stakeholder expectations, including CSR. Companies that use digital media to implement their CSR tend to get more public appreciation. Digitizing CSR can be directed at programs that empower the community, especially micro, small and medium enterprises</p>	<p>The contribution of this paper is to discuss the impact of the COVID-19 pandemic on the implementation of Corporate Social Responsibility (CSR) programs in Indonesia. This paper highlights the emergence of CSR digitization, namely the transformation of CSR implementation from offline to online. This paper provides insights and alternatives for industry players regarding the importance of digitizing CSR during a pandemic and in the future.</p>

			<p>provides insights and alternatives for industry players regarding the importance of digitizing CSR during a pandemic and in the future.</p>		<p>(MSMEs) who need digital competence to develop during a pandemic.</p> <p>However, starting CSR digitization is not easy and has been a challenging process. Companies need to consider the reliability of available data, the security of data management, unequal access to technology in remote areas, budget allocations, and the problems that CSR digitalization cannot solve.</p> <p>This research concludes by asking CSR practitioners to collaborate with academics in planning and implementing research-based CSR. Academics can identify possible opportunities and challenges and provide alternative solutions that are relevant to the needs of CSR implementers or beneficiaries. The COVID-19 pandemic has greatly impacted all sectors of life, but has also challenged us to be more innovative and solution-oriented.</p>	
6	Chairil N. Siregar (2007)	Analisis Sosiologis Terhadap Implementasi Corporate Social	The purpose of this research paper is to conduct a sociological	Study of sociological literature on the implementation of Corporate Social	The implementation of CSR programs in Indonesia still faces several obstacles, such as a lack of socialization,	This paper contributes to the existing CSR literature by providing insight into the challenges

		<p>Responsibility Pada Masyarakat Indonesia</p>	<p>analysis of the implementation of Corporate Social Responsibility (CSR) in Indonesian society. This paper aims to identify the obstacles faced by CSR programs and how it can enhance the spirit of togetherness among different communities. This paper also highlights the importance of CSR in promoting social welfare and improving people's quality of life.</p>	<p>Responsibility (CSR) in Indonesian society,</p>	<p>differences in perspectives between the Ministry of Law and Human Rights and the Ministry of Industry, and the absence of clear regulations. However, CSR programs can increase the spirit of togetherness between different communities and improve the social welfare and quality of life of the people.</p>	<p>faced by programs in Indonesia and how they can be scaled up to achieve their goals.</p>
7	<p>Rina Asmeri, Tika Alvionita, and Ardi Gunardi (2017)</p>	<p>CSR Disclosures in the Mining Industry: Empirical Evidence from Listed Mining Firms in Indonesia</p>	<p>The purpose of this research is to examine the impact of profitability and environmental performance on CSR disclosure in the mining industry in Indonesia. This study aims to provide empirical evidence</p>	<p>The method used in this paper includes a population of all mining companies listed on the Indonesian Stock Exchange that include CSR reporting in their annual reports from 2010-2014. Samples were obtained using purposive sampling method, which means that samples were</p>	<p>The results of the study show that there is no significant effect between profitability and CSR disclosure, while environmental performance has a significant influence on CSR disclosure. The coefficient of determination shows that the model used in this study is only able to explain the variability of social responsibility openness of 38.6%. The remaining percentage is explained by other</p>	<p>The contribution of this paper is to provide empirical evidence about the influence of profitability and environmental performance on CSR disclosure in the mining industry. The study found that environmental performance has a significant influence on CSR disclosure, while profitability does not. This research can be used as a reference for mining</p>

			<p>about the relationship between these factors and CSR reporting, which is considered as a legitimacy tool for companies to demonstrate their adherence to stakeholders.</p>	<p>selected according to certain criteria. The criteria used in this study are mining companies listed on the Indonesia Stock Exchange in the 2010-2014 period. Multiple regression analysis tests were used to examine the relationship between profitability, environmental performance, and CSR disclosure.</p>	<p>variables outside the research. The R2 value is indeed lower, but still significant in each model.</p>	<p>companies to improve their CSR reporting and to improve their environmental performance. It can also be used as a basis for future research on CSR disclosure in the mining industry.</p>
8	<p>Hari Sutra Disemadi, Paramita Prananingtyas (2020)</p>	<p>Kebijakan Corporate Social Responsibility (CSR) sebagai Strategi Hukum dalam Pemberdayaan Masyarakat di Indonesia</p>	<p>This study aims to determine the policy of regulating social and environmental responsibility by companies in Indonesia as a strategy for community empowerment</p>	<p>This research is descriptive with the type of normative legal research.</p>	<p>This study shows that corporate responsibility for social and environmental aspects is carried out by implementing corporate social responsibility (CSR). The concept of CSR in Indonesia has gained legal legitimacy to be implemented by private companies and state-owned enterprises (BUMN). CSR policy is a legal strategy used to increase community empowerment through free educational assistance programs, local business development training to open up business opportunities for the community, as well as awareness programs in the form of</p>	<p>Provide an overview regarding CSR practices in obtaining legal legitimacy</p>

					recruitment of local workers.	
9	Dian Yuni Anggraeni dan Chaerul D. Djakman (2012)	Pengujian Terhadap Kualitas Pengungkapan CSR Di Indonesia	This study aims to identify the quality of social responsibility disclosure in the sustainability reports of companies listed on the IDX during the 2012-2014 period. Disclosures made by companies in each industry are different, therefore this study also analyzes industry sub-samples in order to determine the quality of company information in each industry.	This research uses content analysis method	The results of the research show that the information disclosed is dominated by quantitative information. This means that companies not only present social responsibility information in a narrative manner, but also include numerical data such as currency, weight, volume, size, and so on. The results also show that although most of the samples use the GRI as a reference for corporate social responsibility reporting, the information presented does not cover all GRI indicators so that stakeholders' needs for social responsibility information cannot be fulfilled to the fullest. However, the increasing trend of disclosure indicates that there are steps to improve the quality of corporate social responsibility disclosure information. The increase in companies publishing sustainability reports shows that companies in Indonesia are increasingly interested in social and environmental issues, especially	The contribution of this paper is to identify the quality of corporate social responsibility disclosure in sustainability reports in Indonesia for 2012-2014 and to identify the quality of corporate social responsibility disclosure in various types of industries. This study shows that the information disclosed is more quantitative than qualitative because it tags the information together with quantitative data in terms of currency, weight, volume, size, etc. It is also found that even most of them use GRI as their standard, but disclosures are made by the company does not adequately cover the information needs of stakeholders. However, the trend of increasing disclosure can be considered as the first step towards increasing the disclosure of corporate social responsibility. The increasing trend of disclosure can be attributed to the fact that

					companies that are included in high profile industries.	corporations in Indonesia have increased their interest in social and environmental issues and are dominated by high profile industries. Therefore, this study supports the need for an appropriate framework for disclosing corporate social responsibility, so that stakeholders can use it as credible information.
10	Winnie Eveline Parengkuan (2017)	Pengaruh Corporate Social Responsibility (CSR) Terhadap Kinerja Keuangan Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia Melalui Pojok Bursa FEB – UNSRAT	The purpose of this study was to analyze the impact of CSR (Corporate Social Responsibility) on the financial performance of manufacturing companies listed on the Indonesia Stock Exchange. This study uses ROA (Return on Assets) to measure a company's financial performance from 2012 to 2015. The results of the study show that CSR has no significant	The method used in this paper includes purposive sampling to select a sample of manufacturing companies listed on the Indonesia Stock Exchange, and simple linear regression analysis to analyze the relationship between CSR and financial performance as measured by ROA from 2012 to 2015. The data was collected from financial reports. selected company's annual report, which is easily accessible on the Indonesia Stock Exchange's website. Analysis was performed	From the results of tests conducted by CSR researchers, it has no effect on financial performance in manufacturing companies. Corporate Social Responsibility (CSR) has no effect on ROA (Return on Assets) of manufacturing companies listed on the IDX. From the results of the tests conducted, it shows that the community's response to CSR also influences the company's financial performance because of public trust in a company where the higher the level of success of a company seen from whether or not the community's response to the company is good. From the tests used on the 18 companies that were sampled, only a few paid close	The practical implication of this paper is that it shows that there is no significant impact of CSR on the financial performance of manufacturing companies listed on the Indonesia Stock Exchange. This implies that companies should not rely solely on CSR activities to improve their financial performance. Instead, they should focus on other factors that can directly affect their financial performance, such as increasing their operational efficiency and reducing costs.

			impact on ROA.	using tables and simple linear regression analysis.	attentions to CSR applied to companies and implemented them	
11	Achmad Badjuri (2011)	Faktor-Faktor Fundamental, Mekanisme Corporate Governance, Pengungkapan Corporate Social Responsibility (CSR) Perusahaan Manufaktur Dan Sumber Daya Alam Di Indonesia Corporate Governance Mechanism, Fundamental Factors, Corporate Social Responsibility (CSR) Disclosure Of A Natural Resource And Manufactur Company In Indonesian	The purpose of this study is to explain the influence of corporate fundamental factors and corporate governance mechanisms on the disclosure of corporate social responsibility in Indonesia. This study aims to provide insight into the relationship between these factors and CSR disclosure in the context of Indonesian manufacturing and natural resource companies.	The method used in this paper includes multiple regression analysis and a t-test. The population of this study consisted of manufacturing and natural resource companies that went public on the Indonesia Stock Exchange in 2009 and reported CSR disclosure activities. The sample size is 77, selected by purposive sampling method. This study analyzes the influence of company fundamental factors and corporate governance mechanisms on CSR disclosure using this method.	Influencing factors CSR disclosure is proxied through factors – the company's fundamental factors consisting of liquidity, leverage, profitability, percentage public stock, and company size. Besides that researchers also tested the corporate governance mechanisms that include size of the board of commissioners, percentage of commissioners independent, institutional ownership, managerial ownership, and audit committees. Based on the results of statistical testing with using multiple regression, can be retrieved the conclusion that only the variable profitability, size, and the independent board of commissioners	The practical implication of this paper is that companies should focus on having independent boards of commissioners, maintaining profitability, and increasing their size to increase their CSR disclosures. This study shows that companies should not rely solely on factors such as leverage ratios, liquidity, public ownership, institutional ownership, managerial ownership, and audit committees to increase their CSR disclosure. Instead, they should focus on improving their corporate governance mechanisms and fundamental factors such as profitability and size.

					effect on CSR disclosure on significance level of 5%, while other variables no effect on significant level of 5%	
12	Nor Hadi &Jadzil Baihaqi (2020)	The Motive Of CSR Practices In Indonesia: Maqasid Al-Sharia Review	The purpose of this research is to examine the underlying motive of CSR implementation and design in Indonesia, according to maqasid al-sharia. The study aims to identify the main motives for CSR and how they impact the effectiveness of programs.	The research used a qualitative descriptive approach to obtain primary data through interviews with 5 CSR informants. Secondary data was collected from the public company's annual report on the IDX in 2019. The data was sampled and examined using purposive and content analysis techniques.	The results of the paper showed that there had been a shift in CSR implementation motives in Indonesia, which determines typology and influences effectiveness levels. The study identified two main motives for CSR: social and economic. The research also found that the effectiveness of CSR programs depends on how well they align with the real needs of stakeholders and regain their dignity.	The contributions of this paper include: - Providing insights into the underlying motives for CSR implementation and design in Indonesia, according to maqasid al-sharia. - Identifying the two main motives for CSR: social and economic. - Highlighting the importance of aligning CSR programs with the real needs of stakeholders and regaining their dignity for program effectiveness. - Suggesting that future research should develop and test a contextual dimension of maqasid al-sharia to improve the design and implementation of CSR programs.
13	Risa Bhinekawati & Andrew Bradly (2019)	Mitigating skilled labor scarcity through corporate social responsibility program: Lessons from a large	The purpose of this research is to explore the role of a corporation in solving the issue of skilled labor scarcity by	The study used a case study approach and three sources of evidence: documents, archival records, and semi-structured interviews. The	The study found that the company's long-term CSR investment in providing higher vocational education in manufacturing has developed a sustainable supply of skilled labor that contributes to the	The contributions of this paper are as follows: 1. It provides insights into the role of corporations in addressing the issue of skilled labor scarcity in developing

		<p>company in Indonesia</p>	<p>fully financing and operating one of the best manufacturing polytechnics in Indonesia since 1995. The study compares a theoretical framework on the linkages between responsible leadership, CSR, social capital, and corporate sustainability with the CSR practices of one of the largest publicly-listed corporations in Indonesia. The study aims to investigate why and how corporate leaders invest in CSR programs that contribute to social capital development and corporate sustainability.</p>	<p>interview participants were selected from the corporate management, the management of YABI, and the beneficiaries of POLMAN. A total of 30 informants were interviewed individually or as a group with a duration between 15 minutes and 2 hours per interview.</p>	<p>sustainability of the company. The study clarifies the actual relationships between responsible leadership, CSR, social capital, and corporate sustainability in the context of a developing country. The conceptual model from this study can be replicated by corporations operating in emerging markets, where they are expected to not only generate profit but also contribute to the achievement of sustainable development goals.</p>	<p>economies through CSR programs. 2. It clarifies the relationships between responsible leadership, CSR, social capital, and corporate sustainability in the context of a developing country. 3. It presents a conceptual model that can be replicated by corporations operating in emerging markets to contribute to sustainable development goals. 4. It highlights the importance of investing in higher vocational education in manufacturing to develop a sustainable supply of skilled labor. 5. It provides a case study that can serve as an example for other companies looking to implement similar CSR programs.</p>
14	<p>Iskandar Zainuddin Rela, Abd Hair Awang, Zaimah Ramli, Yani Taufik,</p>	<p>Effect of Corporate Social Responsibility on Community Resilience: Empirical</p>	<p>The purpose of this research is to examine the effect of Corporate Social Responsibility</p>	<p>The methods used in this paper are: - The study uses Partial Least Squares -</p>	<p>The conclusions from the paper are: CSR is a commitment and obligation of a company to leverage natural resources that</p>	<p>The contributions of this paper are: - The paper examines the effect of Corporate Social Responsibility (CSR)</p>

	<p>Sarmila Md Sum and Mahazan Muhammad (2020)</p>	<p>Evidence in the Nickel Mining Industry in Southeast Sulawesi, Indonesia</p>	<p>(CSR) on Community Resilience (COM-R) in the nickel mining industry in Southeast Sulawesi, Indonesia. The study aims to analyze the effect of CSR on COM-R using Partial Least Squares - Structural Equation Model (PLS-SEM) and to highlight concerns related to building resilience with existing CSR practices and future policies to support COM-R, especially in communities around the nickel mining area.</p>	<p>Structural Equation Model (PLS-SEM) to analyze the effect of CSR on COM-R.</p> <ul style="list-style-type: none"> - The data for this study was collected through a survey questionnaire distributed to 400 respondents in the surrounding community of the nickel mining industry in Southeast Sulawesi, Indonesia. - The survey questionnaire consists of questions related to CSR practices and COM-R. - The collected data was analyzed using SmartPLS 3.0 software. 	<p>can provide quality of life, economic benefits, and well-being for workers, community, and nation.</p> <p>The CSR initiated by corporate nickel mining is aimed at sustaining the surrounding community's well-being as well as COM-R.</p> <p>The study found that CSR practices around nickel mining activities have a positive and significant impact on COM-R.</p> <p>Strengthening of the society, community action, and community capacity are needed in facing various challenges and changes at all times, including nickel mining and exploration.</p>	<p>on Community Resilience (COM-R) in the nickel mining industry in Southeast Sulawesi, Indonesia.</p> <ul style="list-style-type: none"> - The study uses Partial Least Squares - Structural Equation Model (PLS-SEM) to analyze the effect of CSR on COM-R. - The results show that CSR has a positive and significant relationship with COM-R, and CSR's contribution to COM-R enhances community collective efficacy, community action, and adaptation. - The verified CSR and COM-R model can benefit other researchers, companies, and governments to be further explored. - The paper highlights concerns related to building resilience with existing CSR practices and future policies to support COM-R, especially in communities around the nickel mining area.
15	<p>Berto Usman, Oscar Tiago Fontes Bernardes, Paulus</p>	<p>On the Nexus Between CSR Practices, ESG Performance, and</p>	<p>The purpose of this research is to test the relationship between CSR practices,</p>	<p>The authors used data from two different countries, Indonesia and Portugal, and extracted 37</p>	<p>The conclusions from the paper are:</p> <p>Neither CSR practices nor ESG performance are strongly</p>	<p>The contributions of this paper are:</p> <ul style="list-style-type: none"> - To test the relationship between CSR

	<p>Sulluk Kananlua (2020)</p>	<p>Asymmetric information</p>	<p>ESG performance, and asymmetric information. The study aims to identify the role of non-financial information disclosure in reducing the level of asymmetric information.</p>	<p>companies to manifest the empirical test. CSR report, CSR committee, CSR assurance, and GRI adoption were used as proxies of CSR practices, while environmental, social, and governance pillar scores were used as proxies of ESG performance. The bid-ask spread was used as a surrogate indicator of asymmetric information.</p>	<p>associated with asymmetric information. Only GRI, as one of the proxies of CSR practices, is significantly associated with asymmetric information (Spread). Out of three surrogate indicators of ESG performance, only SOCscr is statistically associated with asymmetric information (Spread). The information about CSR reporting practices and ESG performance scores needs some time lag to be fully absorbed by the market's participants and to be reflected in the bid-ask price changes.</p>	<p>practices, ESG performance, and asymmetric information. - To identify the role of non-financial information disclosure in reducing the level of asymmetric information. - To use CSR report, CSR committee, CSR assurance, and GRI adoption as proxies of CSR practices, and environmental, social, and governance pillar scores as proxies of ESG performance. - To use bid-ask spread as a surrogate indicator of asymmetric information. - To reveal that GRI and SOCscr variables have a negative and significant association with the bid-ask spread, while the remaining variables of CSR practices and ESG performance are negatively associated with asymmetric information but statistically insignificant. - To infer that the information on CSR reporting practices and ESG performance scores need some time lag to be fully absorbed by the market</p>
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						participants and to be reflected in the bid-ask price changes.
16	Josua Tarigan, Ferry Jie & Foedjiawati Foedjiawati (2020)	Corporate social responsibility, job pursuit intention, quality of work life and employee performance: case study from Indonesia controversial industry	Purpose – This paper aims to examine whether companies in Indonesian controversial industries can rely on their corporate social responsibility (CSR) practices to improve potential employees' job pursuit intention, which lead to a higher quality of work life (QWL) and a better performance from their employees	The target respondents are interns, staff and supervisors of 42 Indonesian listed companies in controversial industries. The data collection method is performed by distributing questionnaires using a seven-point Likert scale. Collected data using partial least squares (PLS) analysis are conducted and tested	Consistent with the existing result, the authors find out that potential employees have a higher intention to join and accept a job offer from companies with a higher level of CSR practices. Regarding the corporate social responsibility, it is further proven to have a positive effect on employee's quality of work life. More interestingly, the findings of the current study reveal that CSR also affects employee performance (EP), both directly and indirectly, through QWL.	Findings demonstrate that CSR in Indonesian controversial industry represents an important factor for recruiting top employees that lead to the improvement of the employee's quality of work life and performance.
17	Devie Devie, Lovina Pristya Liman, Josua Tarigan and Ferry Ji (2018)	Corporate social responsibility, financial performance and risk in Indonesian natural resources industry	With an attempt to give a deeper explanation regarding the manifestation of socially and environmentally responsible cultures among Indonesian natural resources industry, this paper aims to highlight the	– Kinder, Lydenberg and Domini's (KLD) measurement approach is used as a basis to assess social responsibility activities as it gives more social rating transparency. CFP captures both accounting- and market-based measurements, whereas volatility of stock	It is revealed that CSR positively affects CFP, although the correlation is stronger in the long run. Significant negative influence to risk is also discovered. However, risk has a significant adverse correlation with CFP when two years' lagged value is used. Hence, CSR affects CFP through risk in the long-term, both directly and indirectly.	The empirical result suggests that CSR serves as a tool in managing the risk of enterprises and performance, especially in the long-term. Accordingly, firms should incorporate CSR as a strategic investment and manage a strong relationship with stakeholders.

			empirical confirmation on the correlation of corporate social responsibility (CSR), corporate financial performance (CFP) and risk. Likewise, corporate risk's role as a mediating variable in the indirect effect of CSR on CFP is also examined	return is adopted as a proxy of firm risk. Partial least squares analysis is conducted on 40 Indonesian listed firms in natural resources sector, with observation years from 2008 to 2016		
18	Maya Indriastuti & Anis Chariri (2021)	The role of green investment and corporate social responsibility investment on sustainable performance	This paper aims to find ways to build a holistic and integrative environmental awareness in improving financial performance and sustainable performance of manufacturing companies in Indonesia.	A: The conclusions from the paper are: - Green investment and CSR investment activities of the 132 manufacturing companies in Indonesia were at the high category, indicating that the majority of manufacturing companies have shown that their operational activities are consistent with the values and norms of the community. - Several stocks from manufacturing companies are listed in the SRI-	The sample frame of this study included all companies listed on the Indonesia Stock Exchange in 2016-2019. The sampling method used by this study was purposive sampling, with the following criteria: (1) manufacturing companies that published annual reports and sustainability reports from 31 December 2016 to 2019; (2) manufacturing companies that presented complete data related to research variables; and (3) manufacturing companies that presented annual reports in Indonesian rupiah (IDR). Based on these criteria, 132 manufacturing	The contributions of this paper are: Revealing the reasons why manufacturing companies are committed to producing quality sustainability reports. Assisting the company's decision-makers to respond positively to the environment. Providing a reference for manufacturing companies in Indonesia to adopt green investment and CSR investment as a strategy to increase profits without damaging the environment. Serving as a reference for the

				<p>KEHATI stock index, indicating that the manufacturing companies sampled in this study have good stock price performance as they are listed in 25 companies that have good performance in encouraging sustainable businesses.</p> <p>- Green investment and CSR investment have a positive and significant effect on financial performance and sustainable performance, implying that the increase or decrease in the green investment and CSR investment affects financial performance and sustainable performance.</p> <p>- Financial performance has a positive but insignificant effect on sustainable performance, and financial performance cannot mediate the effect of green investment and CSR investment on sustainable performance.</p>	<p>companies were selected as a sample of this study.</p> <p>This study has independent variables (green investment and CSR investment), an intervening variable (financial performance), and a dependent variable (sustainable performance).</p> <p>Green Investment is a company strategy to gain and maintain legitimacy.</p>	<p>government to formulate regulations related to business and the environment.</p> <p>Providing investors with a direction to create investment-related decisions.</p>
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				- Therefore, it can be concluded that financial performance is no longer an important factor in sustainable performance improvement.		
19	Anis Chariri, Mohammad Nasir, Indira Januarti and Daljono Daljono (2018)	Determinants and consequences of environmental investment: An empirical study of Indonesian firms	This study aims to examine the effect of institutional ownership, audit committee and types of industry on environmental investment. Furthermore, this research investigates the consequences of environmental investments on firm financial performance.	The sample consisted of 145 companies listed on the Indonesia Stock Exchanges and receiving PROPER awards issued by the Ministry of Environment, Republic of Indonesia in the year 2009-2015. The data were then analyzed using ordinal logistic regression and multiple regression	The findings showed that environmental investment was significantly affected by types of industry. However, institutional ownership and audit committee did not influence environmental investment. Finally, the finding indicated that environmental investments positively affected firm financial performance. This study is the first effort intended to investigate the determinants and consequences of environmental investment which have been ignored by previous studies, especially in the Asian emerging markets. This study at least provides us with two main contributions. First, the findings on determinants of environmental investment can be used by governments in Asian countries, especially Indonesia as a reference in making policies concerning the obligations of companies to the environmental	This research only covered companies listed on the Indonesia Stock Exchanges and receiving PROPER awards. Thus, the findings cannot be generalized for all companies in Indonesia and other markets

					problems. Second, the finding on the relationship of environmental investment and financial performance can be used by companies as strategies to generate profits without destroying the environment	
20	Refandi Budi Deswanto and Sylvia Veronica Siregar (2017)	The associations between environmental disclosures with financial performance, environmental performance, and firm value	This study aims to investigate both the direct and indirect associations of environmental disclosures with financial performance, environmental performance and firm value	The samples are companies listed on the Indonesia Stock Exchange in the agriculture industry, mining industry, basic industry and chemicals, miscellaneous industry and consumer goods industry and that are participating in the Performance Rating Assessment Program on Environment Management (PROPER/Program Penilaian Peringkat Kinerja Perusahaan) of the Ministry of the Environment Republic of Indonesia or have been awarded the Green Industry Award by the Ministry of Industry Republic of Indonesia in 2012-2014. Data are collected from sustainability	The authors find that the financial performance does not affect the environmental disclosures. The lagged environmental performance has a positive effect on the current environmental disclosures, and environmental disclosures do not affect the firm market value and do not mediate the effect of financial performance and environmental performance on firm value. This study comprehensively examines both direct and indirect associations of environmental disclosures with financial performance, environmental performance and firm value, which is rarely examined in extant studies.	For the regulator and the government, this study provides additional information about environmental disclosures in Indonesia. The disclosures have not become a factor that affects stock prices. Given the low disclosures rate, the overseeing role has to be enhanced to improve the preparation of the disclosures and increase firms' compliance. Nevertheless, this study shows that the awards and ratings given by the government are able to improve environmental disclosures. Therefore, the government can trigger increase in disclosures through assessment and rating mechanisms.

				reports, annual reports and annual financial statements. The authors used simultaneous equation modeling and panel data regression analysis to analyze the data	
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3.2 Discussion

Based on the bibliographic literature analysis conducted by the author, several points can be drawn which can be used as a general description of how CSR is implemented in Indonesia from 2007 to 2022 which can be seen in table 2 below:

Table 2. Summary of Bibliographic Theme

Regulatory Design	<ul style="list-style-type: none"> • CSR practices in obtaining legal legitimacy
Strategic Perspective	<ul style="list-style-type: none"> • CSR among listed companies in Indonesia is limited to donations and community development activities, and there has been little improvement in CSR implementation. • In its implementation, CSR is still mostly at the charity stage • The success of CSR implementation is largely determined by the willingness and awareness of the company • Information disclosed is more quantitative than qualitative
Model	<ul style="list-style-type: none"> • The importance of digitizing CSR in the future • CSR serves as a tool in managing corporate risk and performance, especially in the long term
Stakeholders	<ul style="list-style-type: none"> • CSR can be implemented through community empowerment based on their real needs and communication with various stakeholders

Based on table 2 above, it can be seen from the Regulatory Design dimension, CSR practices that occur in Indonesia are still in obtaining legal legitimacy, companies are still practicing CSR only as an effort to fulfill legal obligations alone, and not with full awareness of how CSR can be used as a means to have an impact on the community and environment affected by the company's activities. Regarding the Strategic Perspective, it can be seen in the table above that the implementation of CSR in Indonesia is limited to donations and community development activities, and there has been little improvement in CSR implementation. In its implementation, CSR is still mostly at the charity stage. Besides, the success of CSR implementation is largely determined by the willingness and awareness of the company. In disclosing the information disclosed is more quantitative than qualitative so that

what is displayed is only in the form of numbers and has not yet reached the impact achieved from the implementation of the program.

Models that can be initiated for implementing CSR in the future based on the results of the author's analysis, one of which is related to the importance of digitizing CSR in the future, so that its implementation can be more environmentally friendly and can be monitored more efficiently. Furthermore, it was also initiated that CSR can also function as a tool in managing corporate risk and performance, especially in the long term. For stakeholders, the results of the author's analysis found that CSR can be implemented through community empowerment based on the real needs of the community, so that communication between communities and companies is very important so that CSR programs can be right on target.

4. CONCLUSION

The conclusion of this research is based on the analysis of the bibliography literature that has been carried out, several points can be drawn which can be used as a general description of how CSR is implemented in Indonesia from 2007 to 2022. Regulatory practice design regarding CSR is needed in obtaining legal legitimacy. Furthermore, the strategic perspective of CSR among listed companies in Indonesia is limited to donations and community development activities, and there has been little improvement in CSR implementation. In its implementation, CSR is still mostly at the charity stage. The success of CSR implementation is largely determined by the company's willingness and awareness. The information disclosed is more quantitative than qualitative. It is important to create a model for digitizing CSR in the future. Because CSR serves as a tool in managing company risk and performance, especially in the long term. Stakeholders CSR can be implemented through community empowerment based on their real needs and communication with various stakeholders.

CSR practices that occur in Indonesia are still in obtaining legal legitimacy, companies are still practicing CSR solely as an effort to fulfill legal obligations, and not fully aware on how CSR can be used as a means to have an impact on the community and environment affected by company activities. Regarding the strategic perspective, the implementation of CSR in Indonesia is limited to donations and community development activities, and there has been little improvement in CSR implementation. Furthermore, it was also initiated that CSR can also function as a tool in managing corporate risk and performance, especially in the long term. For stakeholders, the results of the author's analysis found that CSR can be implemented through community empowerment based on the real needs of the community, so that communication between communities and companies is very important so that CSR programs can be right on target. Based on these conclusions, future research can conduct further research on how to design regulations, strategies, models and stakeholders that can optimize community empowerment related to the implementation of CSR. So that the implementation of CSR in Indonesia can be more socially and environmentally required and can increase economic growth for both the company and the environment.

5. AUTHORS' NOTE

The authors declare that there is no conflict of interest regarding the publication of this article. Authors confirmed that the paper was free of plagiarism.

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