

CSR as a Business Effort to Promote Positive Social Change

Yeni Rosilawati

*Lecturer of Communication Studies University of Muhammadiyah Yogyakarta and
PhD Student in Malaysia USM*

Abstract:

During the last period, the activities of Corporate Social Responsibility (CSR) is increasing globally Corporate Social Responsibility (CSR) is a strategic initiative from the company that has received an increasing number of international attention. Perspectives of CSR in the business means that the businessman running the business with ethically and act more responsibly towards the various stakeholders and the public . Opinion surveys conducted by Forbes (2012) revealed that more than 88 % of consumers believe that the companies should increase of their attention to society and the environment as well as 83 % of consumers believe companies should support CSR activities with the support of the company 's funds This indicates that CSR is important in the era of consumer society CSR is not just a charity , but consists of sustainability and acceptability. Through CSR , businesses can promote and communicate positive social change . In Indonesia , various CSR programs done to support social movements and such Become an effective way to solve many social and economic problems . Aspects of local characteristics also become an important element for the success of CSR programs Local knowledge , social values is also critical success factors of CSR

Keywords: CSR , Social Change , Business

1 Background

CSR is emerged as an important issue in the world of business. Demands to conduct business ethically and transparently become one of the company's current challenges . Companies are expected to resolve problems faced by the world such as climate change , poverty and HIV / AIDS. A survey by McKinsey concluded that 95% of CEOs in the world believe that the public and the public has greater expectations towards social responsibility undertaken by the company and the expectations will rise in the coming five years (Frynas , 2009).

Another survey by Cone Communications stated that currently as many as 86 % of consumers are more trusting companies who do CSR reporting and as much as 82 % percent are more likely to purchase a product that clearly demonstrates the results of the company's CSR initiatives than one that does not (<http://greenconduct.com/csr/2012/10 / 23/consumers-demand-more-than-csrpurpose />).

These results implied CSR is seen as important in the era of consumer 's society. Consumers are increasingly aware of the social aspects of the product and the company (Shah & Chen , 2010).

Lo and Sheu (2007) also confirmed that the disgraceful actions taken by the company to stakeholders and potential stakeholders in the future will affect their potential benefits. CSR means that business act in a more ethical and responsible to the various stakeholders and the public. Many cases of companies that deal with CSR issues. Severe environmental damage and dishonorable conduct of business practices that have a negative impact not only to the community but also make the company suffered a loss of reputation and loss.

CSR management is needed because it will lead to benefits for the company and its stakeholders. CSR is necessary for companies to go beyond their legal obligations

and the economic and acting responsibly towards various stakeholders including the public . In Indonesia CSR is still regulated by law.

CSR is regulated by Law No. 40 of 2007 section 74 of the Limited Liability Company (UU Perseroan Terbatas). In paragraph (1) of the act states that a limited liability company that is carrying on business activities in the field and or relating to natural resources required to carry out social and environmental responsibility. Paragraph (2) states social responsibility and environmental liabilities that are budgeted and accounted for as a cost of the company's implementation is done with regard to the appropriateness and reasonableness. In paragraph (3) Limited Liability Company Law states that the company does not carry out obligations as referred to in article 1, shall be liable in accordance with the provisions of the legislation . In paragraph (4) states further provisions regarding environmental responsibility and regulated by government. Regulation of CSR in Indonesia is actually prepared by the government since 1994 with the publication of Decree of the Minister of Finance of the Republic of Indonesia No. 316/KMK016/1994 (**Program Pengembangan UKM dan Koperasi Usaha Milik Negara**) which was then confirmed again by the Minister of State Enterprises no KEP-236/MBU/2003 which provides that every company is required to set aside after-tax profit of 1 % (one percent) up to 3 % (three percent) to carry out CSR programs.

In addition, through law No. 25 of 2007 section 15 (b) and Article 16 (d) Investment (UUPM) , that any company or investor is required to implement corporate responsibility efforts that have been budgeted and accounted for as a company expense.

Other rules governing CSR is is the Consumer Protection Act (**UU Perlindungan Konsumen**), Employment Act (**UU Ketenagakerjaan**) and CSR are also arranged in the principles of Corporate Governance (GCG). Studies conducted by Porter showed a positive correlation between profit and CSR , or financial goals and social goals of the company. The company that recorded the highest profit is the pioneer in CSR . Consumers no longer weak and increasingly literate and responsible in determining their choices. (Untung Budi , 2008).

Although there are still a lot of cynicism and distrust of CSR activities, CSR initiatives in Indonesia is undertaken in various ways and adapted to strategic stakeholders . At the present, current CSR activities is still not a necessity but slowly but sure CSR will become a business standard as well as ISO standards . CSR initiatives in Indonesia is very diverse and manifested in the form of strengthening the education, health environmental campaigns, tree planting, creation of green space and parks, saving natural resources that are used in factories or stores, recycling and reuse of products (reduce - reuse - recycle). Moreover, programs that have a positive impact for the improvement of quality of life and self-reliance as well as a system of social protection for vulnerable groups, including respect for local wisdom.

Corporate philanthropy can be the way to solve problems of society. CSR program can also be synergized and in accordance with national and local government programs such as basic health and poverty reduction primary education . CSR programs can play an important role to create a balance of economic and social development. Local communities as a key stakeholders and also the main

beneficiaries of the CSR program requires companies to be more responsive, social and environmental awareness to local conditions.

Currently, in many parts of Indonesia, local community always do demonstrations to reject the existence of corporations in their areas, there are many reasons behind are as follows; they feel corporations are only exploit their natural resources without any careless with local wisdom, needs and circumstances. Finally, they say corporations always cause environmental damages. All negative stereotypes about corporations are still in their mind.. So the CSR is one of the key to overcome the conflict between the companies and local community.

2 Definition CSR

Discourse on CSR cannot be separated from the environment and surrounding communities. The company as a social institution is essentially depend on the environment and community life

According to Daft (2006 : 213) CSR is a management obligation to make choices and take actions that will contribute to the welfare and interests of the community and the organization itself .

While the definition by the **World Business Council for Sustainable Development (WBCSD)**

:

" As a commitment to contribute to the sustainable economic development , to work with the company 's employees , employee 's family ' members , local community members and the community in general as the efforts of improving the quality of life "

Some other definitions of CSR following :

Conducting social action (including concern for the environment) , more than the limits required by regulatory legislation . (Iriantara , 2004:49):

This means that CSR is a social action (including caring for the environment , exceeding the rule set by the government . Meanwhile, according to the definition of Trinidads and Tobago Bureau of Standards:

Commitment to act ethically , to operate legally , and to contribute to the economic improvement along with the improvement of life quality for employees and their families , local communities and wider society

Meanwhile, according to Robbins and Coulture (2002 : 114) :

A business firm 's obligation , beyond that required by law and economics , to pursue long term goals that are good for society . Also note for the definition views business as a moral agent. In its effort to do good for society , it must differentiate between right and wrong

CSR is a company's obligation that goes beyond the limits of law and economics , to obtain longterm goals that are beneficial to society CSR. From this view we can see the business as a moral agent . To be able to do good to society, they shall distinguish between right and wrong. Commitment to act legally and have contributed to the increase in the same economy with improved quality of life of employees and their families , local communities and society at large . According

Hasibuan and Sedyono (2006 : 73) most people still see CSR as an initiative to improve the reputation of an action that is noble and generous . Only a few people see CSR as a philosophy that supports the company's operations .

According to Hasibuan and Sedyono (2006: 73) most people see CSR as initiatives to raise the reputation of a noble and generous action. Only a few people view CSR as a philosophy that underpins the operations of the company. Hidayat (2009) describes the stages of the history of the CSR as follows:

The 1950's The early literature that discusses CSR in the 1950s called the CSR as a Social Responsibility (SR not CSR). Howard Bowen with his book entitled "Social Responsibility of the Businessman" can be regarded as a milestone in modern CSR

In the 1960s. CSR is one of the famous scholars of the day was Keith Davis who managed to provide insight into the relationship between CSR with business strength. Word "corporate" involved in this. This could be due to the contribution Davis who has demonstrated a strong relationship between corporate social responsibility

1970s. 1971, the Committee for Economic Development (CED) published the Social Responsibilities of Business Corporations. The 1970's also marked by the development of definitions CSR. In the article entitled "Dimensions of Corporate Social Performance",

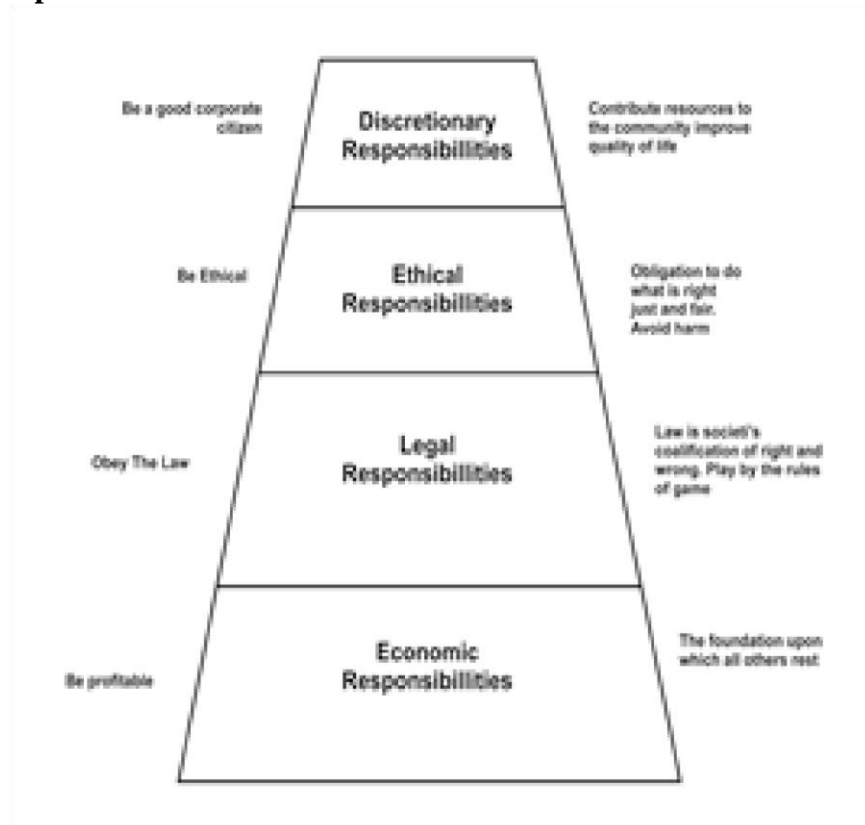
S. Prakash Sethi provided an explanation for the behavior of corporations, known as a social obligation, social responsiveness and social responsibilities

In the 1980s. This era was marked by efforts directed to better articulate more precisely what exactly is corporate responsibilities. In 1987 the United Nations through the World Commission on Environment and Development (WECD) published a report entitled Our Common Future. The report makes environmental issues as a political agenda that ultimately aims to promote development policy-making that is more sensitive to environmental issues. This report became the basis of multilateral cooperation within the framework of sustainable development.

In the 1990's, Earth summit held in Rio De Janeiro in Brazil 1992 and was attended by 172 countries with the main theme of the Environment and Sustainable Development. The meeting resulted in Agenda 21, Rio Declaration, and several other agreements. The final outcome of the meeting emphasized the importance of Eco Efficiency used as the main principle of doing business and running the government. The concept of CSR starts echoing after convening World Summit on Sustainable Development (WSSD) in Johannesburg 2001, South Africa (Wibisono, 2007: 7)

Enderle and Tavis (1998) defined corporate social responsibility as "the policy and practice of a corporation's social involvement over and beyond its legal obligations for the benefits of the societies". According to the definition by Angelidis and Ibrahim CSR is a corporate social action whose purpose to satisfy social needs. Carrol's pyramid (2004) which has been developed since 1979 highlighted the company's social responsibility. In this pyramid we find the different dimensions of social responsibility.

Figure 1 : Corporate Social Performance Criteria



Source : A.B Carrol, “The Pyramid of Corporate Social Responsibility: Toward The Moral Management Stakeholders”, in *Business Horizons* 34 (Juli-Agustus 1991)

Each floor of the pyramid corresponds to a particular type of interest:

1. **The first level**, economic, corresponds to taking account of shareholders, board members, and their demands on return on capital invested. This is the core of social responsibilities. Creating profit is a form of this responsibility. By generating profit, the company gives return to their investors and stakeholders, also creating jobs and producing product and services
2. **The second level**, the legal, corresponds to taking account to compliance of the institutions operating on that sector. For example of illegal actions by the company is a fraud, sell defective goods, repairs or unnecessary procedures
3. **The third level**, the ethical, meets compliance and takes account of employees and competitors. Ethical responsibilities consisting of behavior that can not be placed into the realm of law and may not be related to the economic interests of the company directly. In order to be ethical, decision makers must act with equality, fairness and impartiality
4. **Highest level**, the philanthropic, corresponds to taking account of environment as a whole aspect that becomes an important element in establishing the identity of the organization. The differences between the ethical and the philanthropic are the philanthropic action based not only on the ethical or legal perspective, but it is driven by stakeholder need.

According IBLF (2003) that CSR is a business practice that is open and transparent based on ethical values and respect for stakeholders , employees, society and the environment will contribute to sustainable business success . This definition emphasizes the socio-economic and environmental stakeholders . Berger and Drumwright (2007) and Smith (2003) believes that CSR is an important component of the dialogue between companies and their stakeholders such as customers , employees and investors .

Bhattacharya (2009 : 257) notes that the majority of Fortune 500 companies not only engage in social responsibility initiatives , but also devote resources to the reporting of CSR activities for the various stakeholders of the company. It also reports a study that identified the relationship between CSR initiatives and return to the company .

Meanwhile, according to Mc Donalds and Lai (2011) who conducted a study on consumer banking in Taiwan found that CSR initiatives , especially in the consumer - centric have a stronger impact on consumers . In addition , Murray and Vogel (1997) argues that CSR programs produce better attitude towards the company .

3 Stakeholder Model of CSR

Stakeholder model of CSR is a theory which holds that the responsibility of the management of the most important are shown with the fulfillment of multiple corporate stakeholders . Some of the issues that are important to the primary stakeholders (William 2009: 137):

Company	Company History, industry Background, organization structure, economic performance, competitive environment, mission or purpose, corporate codes and stakeholder and social economic management systems
Employees	Benefits, compensation and rewards, training and development, career planning, employee assistance programs, health promotion, absenteeism and turn over, leaves of absence, relationship with union, dismissal and appeal, termination and layoffs, retirement and termination counseling , employment equity and discrimination, women and management and on board, day care and family accommodation, employee communication, occupational health and safety, and part time, temporary or contract employees
Shareholders	Stakeholders communication and complaints, shareholders advocacy, shareholders rights and shareholders issues
Customers	Customer communications and complaints, product safety, customer complaints, special customer services and other customer issues
Suppliers	Relative power, general policy and other supplier issues
Public Stakeholders	Public Health, safety and protection, conservation of energy and materials, environmental assessment of capital project, other environmental issues, public policy involvement, community relations, social investment and donations

Stakeholders are individuals and groups who have an interest , right or ownership in the organization and its activities . Stakeholders have the same interests and obligations of said grouped into the same group of stakeholders . Consumers , suppliers and employees and strategic partners is an example of the same stakeholders . All have an interest and influence organizational performer and has a dependence (Henriegel , 1999 : 197) . If the company wants to do something to the people , should know what they need . Therefore the communication is needed prior to program (Untung Budi , 2008: 11)

From the point of view of CSR , organizations see the internal and external environments as diverse stakeholders . Stakeholders are groups inside and outside the organization that contribute to organizational performance . Each stakeholder has a different criteria in determining a course of action for each stakeholder has different interests within the organization (Daft : 2010: 183) . According to

Freedman (1984) , which defines a stakeholder is any group or individual who can affect or is affected by the achievement of organizational goals . If we look at a variety of policies , programs and projects of government , stakeholders can be grouped as follows (Wahyudi , 2008: 74) :

3.1 Primary Stakeholders

Primary Stakeholder interests of stakeholders are involved directly with the policies , activities , and programs or specific projects . They should be placed as a key determinant in the decision making process , they include :

- a. Society and public opinion leaders . Communities are those that are identified will benefit and or affected by a particular activity . While community leaders are members of the community by the community displayed in a particular area and is also regarded as a party that can represent the aspirations of the people .
- b. Public institutions are the institutions responsible for decision making and implementation of decisions

3.2 Secondary Stakeholders

Secondary stakeholders who have no connection or interest directly against the interests of the policy , specific programs and projects , but have a concern and voiced concern that they provide contribute to and influence on public attitudes and government legal decisions . Secodary secondary stakeholders consist of :

- a. Institutions or government agencies that do not have direct responsibility
- b . Institutions or government agencies relating to the issue and has no direct authority in decision-making c . NGO (Non Governmental Organization) that has a concern with the issue of CSR
- d. Higher Education : a group of academics who have an important influence in government decision making

3.3 Key Stakeholders

Elements that correspond to level executive, legislative and agency.

Why organizations need to think about how to maintain relationships with stakeholders? One is that it encourages the creation of a positive outcome for the organization, the higher the level of trust between the parties concerned . Organizations also must first recognize anyone who is in the interests of the organization or company, also need to know the specific interests or concerns of each stakeholder group - quality products , financial issues , security of working conditions , environmental protection , and so on . Furthermore, the company must determine how important each stakeholder group (or how they influence) for organizational decision making and action (Robbins and Coulture , 2010: 87)

Most organizations are influenced by various interest groups . Investors and shareholders, employees, customers and suppliers are considered as the main parties concerned in which the company will not survive without the party. Meanwhile, investors , shareholders , and suppliers are expected to be served by efficient management . Employees expect job satisfaction, a good salary and supervision. Customers want quality , security and availability of goods and services. CSR should consider the impact to all those who influence and are influenced by the company . The company shall be responsible for their business operations that will have an

impact on society and the environment in which organizations exist. Companies must run their business is not only based on short-term returns but also the progress and welfare of their communities .

4 Discussion

In America in the last two decades a growing number of companies both inside and outside the U.S. who are involved in activities to promote positive social change . For example in the U.S. , the pink campaign to raise awareness of breast cancer and red global AIDS campaign (which started by Bono) is the ways the company supports social movements (Robbins and Coulter , 2010: 149)

While in Indonesia, the potential budget for running the CSR program is still very high . Potential budget comes from SOEs (state enterprise) and about 700 private companies (Wardani (2011 : 147). Research conducted by PIRAC suggests that CSR funds in Indonesia in 2011 reached more than 115 billion dollars , or about 11.5 million U.S. dollars from 180 companies spent on 279 social events as recorded by the mass media . The average number of companies that donate funds for CSR is about USD 640 million , or about 413 million U.S. dollars (Tanudjaja , 2006) . Below is an example of the implementation of CSR in Indonesia in 2013 :

PT Adaro Energy Tbk : Sustainable program through the Clean Water Program are programs to increase access to clean water is intended for people in the nearby area Adaro's operations in South Kalimantan . Water resources are distributed among the mine water that has been processed into the appropriate water quality standard water safe for human consumption . In the past 10 years , as many as 5,521 people in 13 villages in the district Tabalong have enjoyed access to clean water through this program . In addition as many as 1,363 households in 9 villages in the district Balangan have gained access to clean water through household connections that currently 99% of households in the region have gained access to clean water . This program has contributed to the improvement of access to clean water and community independence .

Bank Mandiri : delivering aid worth USD 500 million for the development of educational facilities in the Institute Hasyim Asy - ' ari Jombang , East Java . The grant is expected to improve educational facilities , so as to encourage the improvement of the quality of teaching and learning in the region of Jombang . In addition to providing assistance for the development of educational facilities , the bank also gave a lecture entrepreneurship to 200 people consisting of Students and Teachers in educational environments Tebuireng Boarding School , Jombang . The goal , to encourage the development of entrepreneurs in Indonesia , so as to encourage the growth of the national economy.

PT Pertamina : This activity is one of Pertamina 's CSR programs in realizing the company's concern for education in Indonesia . The program was also initiated , in order to encourage students who have the potential and contribute to improving the quality in the fields of mathematics , physics , chemistry , and biology . Pertamina National Science Olympiad (OSN - Pertamina) 2013 is a program that has the

potential and contribute to the improvement of the quality of higher education in Indonesia . This program encourages students to explore the field of Mathematics , Physics , Chemistry and Biology to be more serious and competent in their field

PT Indosat : BTS Remote Solution program developed Indosat since 2010 and has spread in some areas such as Bonggo - Papua , Karas - the consortium , Akelamo - North Halmahera , Sangihe Talaud , Kapuas Hulu - East Kalimantan , Mambi - Southeast Sulawesi , and other remote areas . BTS Remote Solution is a solution with a remote system that is used for areas that are difficult to access , due to its remote geographical location and lack of supporting infrastructure such as power and backhaul . BTS is a combination of several technologies such as the 100 % use of solar energy (solar power) that are environmentally friendly to deal with the absence of the power grid and fuel prices are expensive , using an efficient backhaul systems , the physical form of base stations that are much smaller and do not require shelter and AC .

PT Indonesia Power : Activities undertaken IP community is quite diverse . But broadly divided into three areas , namely public service such as infrastructure support , health , scholarships , and emergency response ; coaching relationship as a discussion and social communication as well as the development of micro-economic empowerment and microfinance institutions . These programs coupled with the name of the IP - CARE (Indonesian Power Community Assistance , Relations , and Empowerment) . In the environmental field , CSR activities focused on environmental management of the power plant is a thermal power facilities in the coastal zone and plants with renewable energy that watershed . Protecting the environment in the coastal area are focused on the conservation of coral reefs and mangrove planting .

From the various CSR programs undertaken by companies in Indonesia can be conclude that the program is very diverse . The focus of CSR programs that do essentially is to change the quality of life, the creation of community and promote positive social change

Issues such as education , poverty , powerlessness is a community development issues are important in Indonesia, which can be synergized with CSR programs. Effective social change can of course happen if masyarakat be involved actively to further the community they able to become self-sufficient in the absence of CSR programs .

In CSR , participation becomes an important part in achieving the goals , therefore the public should be involved in each process are (1) **identification of the problem** . Society along with the planners and the authorities identifying issues in group discussions , brainstorming , identify opportunities , potentials and constraints (2 **community involved in planning process and strategies** that are based on the results (3) **the implementation of development projects** (4) **evaluation** (5) **mitigation** people involved in measuring and reduce the negative impacts of development 6) **monitoring** (Alfitri : 2011: 37)

Good CSR strategy designed to address two benefits , which will lead to benefits for the company and the local community are also needed to communicate CSR

strategically to the public . Daft (2010) argues that organizations that have a social responsibility to consider the effects of their actions for all parties . Employees expect job satisfaction , a good salary and supervision . The customers pay attention to decisions regarding the quality , safety and availability of goods and services . If there is a group of interested parties be satisfied is not satisfied , then the organization's survival is threatened .

Today more and more companies are realizing the importance of CSR -oriented approach to increase productivity and encourage self-reliance . This requires good management of CSR that will give effect to the company and society . Another aspect that should not be forgotten in CSR management is the aspect of locality . In many cases , CSR many failures include lacking of attention to local characteristics . Both the local characteristics of local values and local wisdom is that social capital can be developed and can support the sustainability of the CS program (Alfitri , 2011: 253-254) .

Hudayana (2011: 3) emphasizes that the implementation of CSR is often biased sensitivity to locality . CSR should strengthen existing local knowledge rather than merely participatory approach. CSR is responsive to local knowledge will have a positive contribution to social development in the community and improve the credibility of the company

5 Conclusion

1 . In CSR , the company acts as an agent of moral. This is a must because if it isn't done with righteousness and transparent, the program will lead to destruct the social norms, values and environment. If it is occurred, the corporations would have got the negative image and sum of money would be wasted. CSR initiatives in Indonesia vary and applied in many programs and also adjusted to their strategic stakeholders

2. CSR in Indonesia conducted by law and still unclear which parties that will be responsible to coordinating and supervising the implementation of CSR that conducted by a private company.

2. In order to manage relationships with stakeholders appropriately, a company not only to adopting CSR as an integral part of the company's mission, but also must be effectively communicated to stakeholders. In many cases , CSR many failures include lacking of attention to local characteristics . Both the local characteristics of local values and local wisdom is that social capital can be developed and can support the sustainability of the CSR. CSR program can also be synergized and in accordance with national and local government programs such as basic health and poverty reduction primary education . CSR programs can play an important role in the push to create a balance of economic development , and social environments . Local communities as key stakeholders and also the main beneficiaries of the CSR program requires companies to be more responsive , social and environmental awareness to local conditions.

6 References

- Alfitri, *Community Development : Teori dan Aplikasi*, Pustaka Pelajar, 2011
- Berger, I.E, P.H.Cunningham and M.E Drum Wright. (2007), “*Mainstreaming Corporate Social Responsibility: Developing Markets for Virtue*”, California Management Review 49 (4), pp 132-157.
- Budimanta, Arif, A.Prasetijo and Bambang Rudito. (2004), *Corporate Social Responsibility*. ICSD, Jakarta
- Bhattacharya, C.B, D. Korschun and S. Sen. (2009), “*Strengthening Stakeholder-Company Relationships Through Mutually Beneficial Corporate Social Responsibility Initiatives*”, Journal of Business Ethics, 85, 257-272. doi:10.1007/s10551-008-9730-3.
- Choi,Jong-Seo. (2010), “*Corporate Social Responsibility And Corporate Financial Performance: Evidence From Korea*”, Australian Journal of Management
- Chuck R, William, Jim Jawahar and Charles E. Bamford, *Management 5ed* , 2009: USA South Western Cengage Learning
- Clarkson, Max B.E.(1995), “*A Stakeholder Framework for Analyzing and Evaluating Corporate Social Performance*, Academy of Management Review, Vol. 20. No. 1, pp. 92-117.
- Daft, Richard. (2010), *Manajemen*, Salemba Empat, Jakarta.
- Donaldson, Thomas, and Lee E. Preston, (1995), “*The Stakeholder Theory of the Corporation: Concepts, Evidence, and Implications*, Academy of Management Review, Vol. 20, No. 1, pp. 65-91.
- Enderle, G. and Tavis A.L. (1998), “*A Balanced Concept Of The Firm and the measurement of its long term planning and performance*”, Journal of Business Ethics, 17 (11), 1129-1143.
- Iriantara, Yosol. (2005), *Community Relations Konsep dan Aplikasi di Indonesia*, Graffiti, Jakarta.
- International Business Leaders Forum (IBLF) . 2003. IBLF Member(<http://www.iblf.org/csr/csrwebbasist.nsf/content/gi.html> (23 May 2003).
- Freeman, R.E. (1984), *Strategic Management : A Stakeholder Approach* ,Pitsman, Boston.
- Frynas, George. Corporate Social Responsibility in the Oil and Gas Sector, Journal of World Energy Law and Business 2(3), pp.178-195
- Hasibuan , Chrisyanti & Sedyono. (2006), *CSR Communications: A Challenge on its own. Economics Business and Accounting Review*, III, 73.
- Hidayat, Hendi. (2009), CSR : Sekilas Sejarah dan Konsep. (<http://ngenyinzblogspot/2009/02/csr-sekilas-sejarah-dan-konsep.html>).
- Mc Donalds , Lynette and Chia Hung Lai (2011). *Impact of Corporate social responsibility initiatives on Taiwanese banking customers*, International Journal of Bank Marketing Vol. 29 No 1, pp.50-63.
- Murray, K.B and Vogel, C.M (1997), “*Using a hierarchy of effects approach to gauge the effectiveness of CSR to generate goodwill towards the firm: financial versus non financial impacts*”, Journal of Business Research, Vol. 38 No 2 pp 141-59.
- Post, J.E., LE Preston and S.Sachs . (2002), *Managing the Extended Enterprise: The New Stakeholder View* , California Management Review 45 (1), pp 6-28.

- Rahman, Reza. (2009), *Corporate Social Responsibility, Antara Teori dan Kenyataan*, MedPress, Yogyakarta.
- Robbins, SP and Mary Coulter, *Manajemen (Terjemahan)*, Jilid 1, Erlangga 2010
- Smith, N.C. (2003), *Corporate Social Responsibility: Whether or How ?*, California Management Review 45 (4), pp. 52-76.
- Suharna, Nana. (2006), *Gagasan dan Aksi Tanggungjawab Sosial Perusahaan dalam Masyarakat : Studi Kasus Empat Perusahaan*, Jakarta: YAPPIKA, IDSS, ACCESS, Australia Indonesia Partnership
- Tanudjaja, B.B. (2006), *Perkembangan Corporate Social Responsibility di Indonesia*. Nirmana, 92-98
- Untung, Henrik Budi, *Corporate Social Responsibility*, 2008, Sinar Grafika, Jakarta
- Wardhani, Diah. (2011), *Penerapan CSR di Indonesia. Public Relations dan Corporate Social Responsibility*, Associated between AspiKom dan Perhumas and Buku Lentera, Yogyakarta.
- Wahyudi, Isa and Busyra Azheri. (2008), *Corporate Social Responsibility, Prinsip, Pengaturan dan Implementasi*, In-Trans Publishing, Malang.
- Waddock, S. (2001), *How Companies Build Social Capital*, Reflections 3 (1). pp 18-24.
- Waddock, S. and N. Smith. (2000), *Relationships : The Real Challenge of Corporate Global Citizenship*, *Business & Society Review* 105 (1), 47-62.
- Wibisono, Yusuf. (2007), *Membedah Konsep dan Aplikasi CSR*. Fascho Publishing, Gresik.