CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE IN INDONESIA: A BIBLIOGRAPHIC STUDY

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ABSTRACT

This study aims to map research articles related to corporate social responsibility disclosure in Indonesia from 2008 up to early 2020 and provide future research agenda about the research of corporate social responsibility disclosure in Indonesia. Mapping is based on the level of publisher accreditation, research method, research topics, theories used, the unit of analysis, analysis year, sample size, research variables, proxy, and test results. This study uses a qualitative method with a bibliographic approach. The objects used in this study are 184 research articles published by Sinta accredited journals (Indonesia Reputable Journals) as well as Scopus indexed journals. The results show that the majority of publisher accreditation levels are Sinta 2, and some have been indexed by Scopus. The most discussed research topics are determinants of CSR disclosure. Most studies use legitimacy theory and stakeholder theory as a theoretical basis. The majority of studies use manufacturing companies listed on the IDX as the unit of analysis with a scope of three years of analysis and an average sample size of 58 companies. The majority of studies use CSR disclosure as the dependent variable and use three or five independent variables. The most used independent variables are profitability, firm size, and leverage. The majority of testing results on the effect of profitability and firm size on CSR disclosure show a positive effect. In contrast, the majority of test results on the effect of leverage show no effect. Some studies also use the moderating variable.

Contribution/Originality: This study provides literature guidance related to CSR disclosure research in Indonesia from 2008 up to early 2020. This study is beneficial for the researchers who intend to employ Indonesia data to examine the study on this topic in the future more easily.

1. INTRODUCTION

The existence of Corporate Social Responsibility (CSR) has been started since the 1800s, which is commonly known under the name Occupational Social Worker, Social Work in The Workplace, Employee Assistance, which can also be called Industrial Social Work (Straussner, 1989; Zastrow, 2000). However, in the global context, the term CSR started to be used since the 1970s and was increasingly popular, especially after the presence of "Cannibals with Forks: The Triple Bottom Line in 21st Century Business" by Elkington and Rowlands (1999). Over the past few years, the attention of the company, government agencies, professional bodies, and other groups (e.g., NGOs and academics) to the issue of sustainability has increased rapidly (Bouten & Everaert, 2015). As a result, CSR has emerged as an inevitable priority for business leaders in each country (Porter & Kramer, 2006). There has been a shift in the business paradigm over the last two decades that has made (CSR) a substantial issue
for practitioners and academics, and it is continuing to grow (Haniffa & Cooke, 2005; Hur, Moon, & Choi, 2019; Jo & Harjoto, 2011).

CSR is related to morals or ethics. Mirfazli (2008) states that CSR is the moral responsibility of an institution or business organization to its stakeholders, impacted directly or indirectly by the operation of the firm. Branco and Rodrigues (2006) also state that CSR relates to the ethical and moral issues regarding decision-maker policies and behaviors, such as placing the complex problem in maintaining environmental sustainability, human resource management, health and safety, relation with the local community and establishment of harmonious relationships with suppliers and customers. CSR is a form of action that departs from ethical considerations of the company (Hadi, 2011). CSR is intended to encourage a company to be more ethical in carrying out its activities so that it will be able to survive sustainably (Darlis, Tanjung, & Kusuma, 2014).

CSR becomes a form of business commitment to developing a sustainable economy, such as quality improvement of employees or the local community (Xie, Jia, Meng, & Li, 2017). Furthermore, Arena, Azzone, and Mapelli (2018) state CSR practices as the form of local community activities (such as awards), human resources and company management practices (such as gender equality and employee empowerment), as well incorporation of environmental and social aspects (such as energy-efficient based technology). CSR is also considered as one of the strategies a company's business because of its contribution to financial performance and market value (Arena et al., 2018; Sharp & Zaidman, 2010). A complete, accurate, and timely information about CSR allows investors and candidates, investors, to do rational decision making, so the obtained results are appropriate (Sembiring, 2005). CSR has an essential role in supporting firm performance (Clarkson, 1995; Cormier, Ledoux, & Magnan, 2011; Ferreira, Vila, Mariussen, Kuo, & Chen, 2013; Roberts, 1992; Suchman, 1995). Furthermore, CSR is a program that can provide positive benefits for the community around the company and the community widely (Avicina, 2014). With a good reputation and positive image, the company will get more loyal consumers, and ultimately it will increase company profits (Sari, 2014).

According to a survey by KPMG (2015) there is a global trend of increased CSR disclosure. In the last four years, there has been a significant increase in CSR disclosure in the Asia-Pacific region; India, Indonesia, and Malaysia have the highest CSR disclosure rate (KPMG, 2015). These findings suggest that the concept of CSR is not limited to developed countries but is also occurring in developing countries, including Indonesia (Ramadhini, Adhariani, & Djakman, 2020).

However, In Indonesia, until mid-2020, there has not been a law that regulates explicitly corporate social responsibility, although the preparation and discussion of the draft law have been a priority national legislative program of the House of Representatives since 2017 (kliklegal.com). It is caused by the pros and cons related to the Act, especially from business actors (national.kontan.co.id). However, there are already several laws and regulations about the implementation of corporate social responsibility (kliklegal.com). First, Law Number 40 of 2007 concerning Limited Liability Companies, which regulates obligations for companies dealing with natural resources to carry out social and environmental responsibilities. Secondly, Government Regulation Number 47 of 2012 concerning Social and Environmental Responsibility of Limited Liability Companies, which regulates the mechanism of implementing corporate social and environmental responsibility.

Apart from implementation, important matters regarding corporate social responsibility are the publication or disclosure of information about corporate social responsibility as it has been the object of research in the world both in developed and developing countries since the early 1980s (Ali, Frynas, & Mahmood, 2017). CSR disclosure is a way that is done by the company to accommodate increased awareness of sustainability (Bouten & Everaert, 2015). In Indonesia, in statutory regulations and accounting standards, there is no obligation for companies to present and disclose information about social responsibility. However, companies tend to disclose this information in annual reports or sustainability reports.
Issues about CSR disclosure are of great concern to researchers to date in the area of accounting research, included in Indonesia. Therefore, a mapping of research related to CSR disclosure needs to be done to analyze the research that has been done and the direction of further CSR disclosure research. The mapping needs to be conducted so that it can become guidance for further research that reviews CSR disclosure. Research mapping of CSR disclosure has not been done much. Previously, Ali et al. (2017) had reviewed 76 empirical research articles about the determinants of CSR disclosure in developed and developing countries.

In contrast to the previous research, this study aims to map research articles that are explicitly and related explicitly to CSR disclosure in Indonesia from 2008 to early 2020. Mapping is based on the level of publisher accreditation, research method, research topics, main theories used, the unit of analysis, number of years of analysis, the sample size, research variables, proxies, and test results. The objects used in this study are 184 research articles published by journals that have been accredited by Indonesia Reputable Journals and indexed by Scopus.

2. LITERATURE REVIEW

The definition of CSR disclosure has been widely stated in several works of literature. Dahlsrud (2008) revealed that social responsibility is still ambiguous due to the absence of a particular definition that is universally accepted. According to Deegan and Rankin (1996) CSR disclosure is the disclosure of information about interactions between a company and its physical and social environment, including disclosure relating to human resources, community involvement, natural environment, energy, and product safety. Furthermore, Salomone and Galluccio (2001) define CSR disclosure as any information in quantitative or qualitative, physical or financial terms, relating to the impact a company has on the natural environment and which can produce consequences in the company’s financial and economic structure. The same thing is also expressed by Gray, Javad, Power, and Sinclair (2001), which states that CSR disclosure, in general, is information relating to the activities, aspirations, and public image of the company relating to environmental issues, communities, employees, and customers.

Furthermore, Sembiring (2003) and Aini (2015) define CSR disclosure as a process of communicating the social and environmental impacts of a company’s economic activities on stakeholders concerned and on society as a whole. Disclosure of corporate CSR activities can be used as an evaluation tool for company performance and is considered a corporate accountability practice (Gunawan & Hermawan, 2012). According to Chan, Watson, and Woodliff (2014) CSR disclosure is defined as the provision of information in annual reports, associated activities, programs, and resource allocation, which affect society as a whole as well as other stakeholders.

On the other hand, Campbell (2004) considers CSR disclosures only as disclosure relating to the impact that an organization's processes or operations may have on the natural environment. Meanwhile, Adams and McNicholas (2007) define CSR disclosure as financial, social, and environmental information that is used as a corporate communication tool with stakeholders and a means of meeting the information needs of company activities needed to change perceptions and expectations. According to Deegan (2014) CSR disclosure is an additional tool used by organizations or companies in the implementation of broad accountability that refers to the delivery of accountability for corporate actions.

Based on the description of the definition of CSR disclosure above, it can be concluded that CSR disclosure is the delivery of information related to company activities to meet the information needs of stakeholders that have an impact on society economically, socially, and environmentally, as well as affecting the company’s sustainability.

3. RESEARCH METHODOLOGY

This study uses a qualitative method with a bibliographic approach. The bibliographic approach is research carried out by analyzing a topic based on the point of view using scientific publications (journal articles, proceedings, books.) as analysis material (Villas, Macedo-Saeres, & Russo, 2008). Zoogah and Rigg (2014) stated...
that there are three processes in conducting bibliographic research, namely, data collection, data processing, and conclusion. The purpose of bibliographic research is to know the development of research on a particular topic so that research gaps can be found (Villas et al., 2008).

Bibliographic research has been done quite a lot in the international context. These studies have reviewed several topics including, strategy management (Zoogah & Rigg, 2014), accounting research (Merigo & Yang, 2017), other comprehensive income (Black, 2016), digital accounting research (Ardianto & Anridho, 2018), venture capital research (Cancino, Merigo, Torres, & Diaz, 2018), accounting information systems (Ezenwoke, Ezenwoke, Eluyela, & Olusanni, 2019), public sector accounting (Fusco & Ricci, 2019), financial reporting quality (Riyard, Azli, & Bosi, 2019), internal audit (Behrend & Eulerich, 2019), and management accounting (Balstad & Berg, 2020). Bibliographic research has also been investigated in Indonesia related to income management research (Suprianto & Setiawan, 2017), IFRS adoption (Aksan, Setiawan, & Gantyowati, 2019; Arham, Firmansyah, Nor, & Vito, 2020a, 2020b), tax aggressiveness (Arham, Firmansyah, Nor, & Vito, 2020b) and tax avoidance (Arham, Firmansyah, Nor, & Vito, 2020c; Herawati, Rahmawati, Bandi, & Setiawan, 2019).

The bibliographic approach in this study was carried out in three stages. The first stage is data collection, which begins by searching various journal articles through the Google Scholar page using the keyword "CSR disclosure in Indonesia." The articles collected are only articles from journals that have been Sinta accredited or Scopus indexed. The second stage is processing data using Microsoft Excel applications. The data from journal articles that have been collected in the form of the file name, year, researcher name, publisher, level of accreditation, language, research method, research topic, research theory, unit of analysis, year of analysis, number of years of analysis, number of samples, dependent variable, the proxy of the dependent variable, independent variable, number of independent variables, moderating variable, and testing results are entered into the tables as database. Furthermore, by using the pivot table feature in Microsoft Excel applications, each data item is analyzed to find out how many items have been used in the study to be further mapped and presented in tabular form or figure. The last step in the bibliographic approach in this research is the conclusion based on the mapping results and provide recommendations for future research agenda about CSR disclosure in Indonesia.

4. RESULTS AND DISCUSSION

This study found 184 journal articles that discuss CSR disclosure in Indonesia. Rahman and Widyasari (2008) and Yuliana, Purnomosidhi, and Sukoharsono (2008) discussed CSR disclosure in Indonesia firstly. The number of research articles related to CSR disclosure in Indonesia is fluctuating. From 2008 to 2013, there were still few studies about CSR disclosure. An increase in the number of CSR disclosure studies began in 2014. The research articles about tax aggressiveness were most widely published in 2017. Since then, the number has decreased until now. Recent studies on CSR disclosure were conducted by Firmansyah and Irwanto (2020), Firmansyah and Yusuf (2020), and Ramadhini et al. (2020). Mapping based on the year of issuance of the journal discussing CSR disclosure in Indonesia can be seen in Figure 1.
Aside from being based on years, this study also groups research findings of CSR disclosure in Indonesia based on the language used. Although the subject only focuses on studies in Indonesia, some journal articles use a foreign language, namely English. Mapping the research articles about CSR disclosure in Indonesia based on the language used can be seen in Table 1.

### Table 1. Mapping based on language.

| Language        | Total |
|-----------------|-------|
| Indonesia       | 40    |
| English         | 144   |
| **Grand Total** | **184** |

#### 4.1. Mapping Based on Publisher Accreditation Level

Before mapping the research articles related to CSR disclosure in Indonesia based on the publisher's accreditation level, this study first conducted a mapping based on the publisher. Table 2 shows that the publisher who published the research articles by the topic of CSR disclosure the most was E-Jurnal Akuntansi. From Table 2, information can also be obtained that the publishers of the research articles about CSR disclosure in Indonesia are very diverse. It is indicated by the very high number of other publishers. Other publishers are publishers that have just published one journal article about CSR disclosure in Indonesia. Thus, Table 2 provides information to further researchers that journal publishers are very interested in the topic of CSR disclosure in Indonesia.

### Table 2. Mapping based on the publisher.

| Publisher                                                                 | Total |
|---------------------------------------------------------------------------|-------|
| E-Jurnal Akuntansi                                                       | 18    |
| Jurnal Keuangan dan Perbankan                                            | 7     |
| Accounting Analysis Journal                                              | 7     |
| Jurnal Akuntansi                                                         | 6     |
| Jurnal Akuntansi dan Auditing Indonesia                                   | 6     |
| Social Responsibility Journal                                            | 5     |
| Jurnal Nominal                                                           | 4     |
| Jurnal Riset Akuntansi (JUARA)                                           | 3     |
| Jurnal Bisnis dan Manajemen                                               | 3     |
| EKUITAS : Jurnal Ekonomi dan Keuangan                                     | 3     |
| BINUS Business Review                                                    | 3     |
| Media Riset Akuntansi, Auditing, & Informasi                             | 3     |
| Jurnal Bisnis dan Akuntansi                                              | 3     |
| Jurnal Akuntansi dan Keuangan Indonesia                                   | 3     |
| Jurnal Manajemen Teori dan Terapan                                       | 2     |
| Jurnal Dinamika Akuntansi                                                | 2     |
| KINERJA                                                                  | 2     |
| InFestasi: Jurnal Bisnis dan Akuntansi                                   | 2     |
| Jurnal Ilmiah Akuntansi dan Humanika                                     | 2     |
| International Journal of Trade and Global Markets                        | 2     |
| Jurnal Organisasi dan Manajemen                                          | 2     |
| JIMAT (Jurnal Ilmiah Mahasiswa Akuntansi)                                | 2     |
| Kompartemen: Jurnal Ilmiah Akuntansi                                     | 2     |
| Jurnal Akuntansi dan Auditing                                             | 2     |
| Jurnal Akuntansi dan Keuangan                                             | 2     |
| Others                                                                    | 88    |
| **Total**                                                                | **184** |

As explained earlier, the journal articles used as objects in this study are only those sourced from publishers that have been nationally accredited by the Indonesian Government through the Science and Technology Index (Sinta) and internationally accredited through the Scopus index. The mapping results in Table 3 show that...
publishers publish most of the research articles about CSR disclosure in Indonesia with the Sinta 2 accreditations. It means that research on the topic of CSR disclosure has indeed become an interesting topic to be discussed and known by the public in Indonesia. Also, there have been studies about CSR disclosure in Indonesia with Scopus-indexed. It shows that the topic of CSR disclosure in Indonesia is also interesting to be discussed and published at the international level.

| Accreditation Level | Total |
|---------------------|-------|
| Sinta 2             | 56    |
| Sinta 3             | 55    |
| Sinta 4             | 34    |
| Sinta 5             | 18    |
| Sinta 6             | 2     |
| Scopus              | 19    |
| **Total**           | **184** |

### 4.2. Mapping Based on Research Method

This study also maps the research articles about CSR disclosures based on the research methods used. Table 4 shows that most studies use quantitative methods.

| Research Method     | Total |
|---------------------|-------|
| Qualitative         | 26    |
| Quantitative        | 158   |
| **Grand Total**     | **184** |

Furthermore, this study maps 158 quantitative pieces of research based on topics, theories, units of analysis, years of analysis, samples, research variables, proxies, and test results. Meanwhile, the list of qualitative research about CSR disclosure in Indonesia can be seen in Appendix 1.

### 4.3. Mapping Based on Research Topics

| Topic                                           | Total |
|-------------------------------------------------|-------|
| Determinants                                    | 64    |
| Effect on Tax Aggressiveness                     | 18    |
| Effect on Firm Value                            | 16    |
| Effect on Financial Performance                  | 12    |
| Effect on Tax Avoidance                         | 9     |
| Effect on Earning Response Coefficient           | 5     |
| Effect on Profitability                         | 4     |
| Effect on Stock Price                           | 4     |
| Effect on Return on Assets                       | 3     |
| Moderating Role on the Effect of Profitability to Firm Value | 2 |
| Moderating Role on the Effect of Corporate Governance to Firm Value | 2 |
| Others                                          | 19    |
| **Grand Total**                                 | **158** |

The next step taken in this study is mapping 158 quantitative kinds of research based on the research topic. In this study, what is meant by research topics are topics that are discussed related to their relationship toward CSR disclosure in Indonesia? This study classifies the research topic explicitly and implicitly. Explicitly, the research
topic can be known directly from the research title. Meanwhile, the classification is implicitly carried out by looking at the research objectives.

Table 5 shows the mapping based on research topics that have been discussed about CSR disclosure in Indonesia. Table 5 shows that most of the research topics relate to determinants or factors that influence CSR disclosure in Indonesia. It means that this topic interest’s researchers and readers the most. Also, based on the information in Table 5, it can be seen that the topics of CSR disclosure studies in Indonesia are very diverse.

Research on the topic of determinants of CSR disclosure in Indonesia began in 2008 by Rahman and Widyasari (2008) and Yuliana et al. (2008). Accordingly, in 2009, there was only one study about this topic; it was by Darwis (2009). In 2010, there were three studies related to this topic, namely Nurkhin (2010); Restuningdiah (2010) and Veronica and Bachtiair (2010). After that, in 2011, there were five studies related to this topic, namely Larasati and Hadi (2011); Marfuah and Cahyono (2011); Sudana and Arlindania (2011); Wardhani and Cahyonowati (2011) and Yusuf (2011). In 2012, the studies about this topic were (Hidayah & Pamungkas, 2012); Masykuroh (2012); Nur and Priantinah (2012) and Santioso and Chandra (2012). In 2013, there were three studies about this topic that are conducted by Nurofik (2013); Nussy (2013). The studies about this topic in 2014 are Dermawan and Deitiana (2014); Nussy (2014); Oktariani and Mimba (2014); Sha (2014); Widya and Sandra (2014) and Widyadmono (2014). In 2015, the number of studies on this topic increased significantly because it was reviewed in ten studies, namely Agustami and Hidayat (2015); Aini (2015); Budiman (2015); Herawati (2015); Ibrahim, Solikahan, and Widyatama (2015); Nugroho and Yulianto (2015); Pradhyani and Sisdiani (2015); Rahayu and Anisykurlillah (2015); Riantani and Nurzamzam (2015) and Rohmah (2015). In 2016, seven studies discussed this topic, namely Armadi and Astika (2016); Sastrawan and Suaryana (2016); Ginting (2016); Gunardi, Febrian, and Herwany (2016); Krisna and Suhardianto (2016); Nasution and Adhariani (2016), and Swandari and Sadikin (2016). Research about determinants of CSR disclosure in Indonesia was most widely published in 2017. There were 14 studies that year namely, Anggraeni and Djakman (2017); Asmeri, Alvionita, and Gunardi (2017); Edison (2017); Indraswari and Mimba (2017); Mai (2017); Prabowo et al. (2017); Qoyum, Setyono, and Qizam (2017); Ratnasari and Meita (2017); Sukasih and Sugiyanto (2017); Sumilat and Destrian (2017); Wandrian (2017) and Wiyuda and Pramono (2017). In the following year, the number of studies discussing this topic decreased significantly. There were only four studies about this topic in 2018, namely Aryani and Zuchroh (2018); Cahyaningtyas (2018); Dianawati (2018). In 2019, three studies related to this topic; they were Anggita, Putri, and Kurniawan (2019); Gaol and Harjanto (2019) and Pramukti and Buana (2019). The latest research article about this topic was Ramadhani et al. (2020).

A more complete and detailed description of information regarding the list of research results that includes the author’s name, year of publication, topic, and the name of the publisher’s journal, can be found in Appendix 2.

4.4. Mapping Based on the Research Theory

This study also maps out research findings of tax aggressiveness in Indonesia based on the research theory used. Of the 158 articles, there are only 129 articles that mention or use grand theory. Also, several studies use more than one theory.

Table 6 shows that legitimacy theory and stakeholder theory are the most widely used research theory. Researches on CRS disclosure in Indonesia using those theories was first conducted by Handayani (2012) and Suparjan and Mulya (2012). In 2013, two studies used those theories, namely Dewi (2014) & Nussy (2013). Next, in 2014, those theories were used in the studies of Nussy (2014); Tunggal and Fachrurrozie (2014) and Umbara and Suryanawa (2014). In 2015, Aji (2015) and Rahayu and Anisykurlillah (2015) also used those theories. In 2017, those theories were used in the studies of Asmeri et al. (2017); Indraswari and Mimba (2017); Santoso, Sayekti, and Sulistiyo (2017) and Suprimarini and Suprasto (2017). The most widely published researches using those theories were in 2018. Six studies were using this theory that year. They are Aalin (2018), Dianawati (2018); Fitri and

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4.5. Mapping Based on the Unit of Analysis

This study also conducted a mapping based on the unit of analysis. Table 7 shows that the most widely used analysis unit in the research of CSR disclosure in Indonesia is manufacturing companies on the Indonesia Stock Exchange (IDX).

Research using manufacturing companies on the IDX as an analysis unit began in 2008 by Rahman and Widyasari (2008). Furthermore, in 2011-2012, Larasati and Hadi (2011); Marfuah and Cahyono (2011); Hidayah and Pamungkas (2012) and Santioso and Chandra (2012) also used that analysis unit. In 2014, two studies analyzed manufacturing companies, namely Iswandika and Sipayung (2014) and Sha (2014). In 2015, three studies used that analysis unit, namely Aji (2015), Ibrahim et al. (2015) and Pradnyani and Sisdyani (2015). Nine studies used that analysis unit in 2016, and they are Bawafi and Prasetyo (2016); Gantino (2016); Ginting (2016); Prasetya and Gayatri (2016); Prasista and Setiawan (2016); Putri, Sudarma, and Purnomosidhi (2016); Rachmawati (2016) and Swandari and Sadikin (2016). The manufacturing companies as a unit of analysis in CSR disclosure research in Indonesia were most widely used in 2017. Fourteen studies used that analysis unit in 2017. They are Dewi... and Sanica (2017); Dharma and Noviari (2017); Malino and Wirawati (2017); Mulyani, Kusmuriyanto, and Suryarini (2017); Parengkuan (2017); Putri.. and Suryarini (2017); Ratnasari and Meita (2017); Sukash and Sugiyanto (2017); Suprimarini and Suprasto (2017); Wandriani (2017); Wijaya and Sumiati (2017); Wiyuda and Pramono (2017) and Yunistiyan and Tahar (2017). As for 2018, that analysis unit was used in eight studies, namely Dewi.. and Cynthia (2018); Dianawati (2018); Fitri and Munandar (2018); Luthan et al. (2018); Ningrum et al. (2018) and Rengganis and Putri (2018). In 2019, that analysis unit was used in the research of Anggita et al. (2019); Gaol and Harjanto (2019); Purbowati and Yuliansari (2019) and Utomo (2019). Finally, in 2020, three studies analyze CSR disclosure in manufacturing companies, namely Firmansyah and Irwanto (2020); Firmansyah. and Yusuf (2020) and Ramadhini et al. (2020).
4.6. Mapping Based on the Number of Analysis Year

Aside from being based on units of analysis, this study also maps research based on years of analysis. The year of analysis is the years used as the scope of research related to CSR disclosure in Indonesia. Table 8 shows that the choice of analysis year used in research about CSR disclosure in Indonesia is very diverse.

Based on Table 8, 2013–2015 is the most widely used analysis year. Researches using the 2013–2015 analysis year were Dewi and Sanica (2017); Malino and Wirawati (2017); Mulyani et al. (2017); Septiadi, Robiansyah, and Suranta (2017); Suprimarini and Suprasto (2017); Titisari and Mahanani (2017); Wijaya and Sumiati (2017); Dewi and Cynthia (2018); Dewi and Pitawati (2018); Rengganis and Putri (2018); Wiska, Putra, and Merawati (2018) and Ramadhini et al. (2020).

This study also maps the research articles based on the number of analysis years. This mapping was done to be able to provide further information to researchers about the amount of scope of the analysis year that should be used. Figure 2 shows that most of the research about CSR disclosure in Indonesia covers three years of analysis. Also, not a few studies take four or five years of the analysis scope.
4.7. Mapping Based on the Number of Research Samples

Mapping the research articles is also done based on the number of research samples. The number of research samples shows how many units of analysis will be examined. Table 9 shows the descriptive statistics of the number of samples used in various studies about CSR disclosure in Indonesia, which include the mean, median, minimum, and maximum. The study that uses the least number of samples is Masykuroh (2012), which discusses CSR disclosure in Indonesian Shariah Banks. The research with the largest sample size is Trihermanto and Nainggolan (2018) which discusses CSR disclosure in all companies on the IDX.

Table 9. Mapping based on the number of research samples.

|               | Mean | Median | Minimum | Maximum |
|---------------|------|--------|---------|---------|
| Number of Samples | 58.7 | 45     | 2       | 527     |

4.8. Mapping Based on Research Variables

Research with quantitative methods uses research variables, which may include independent variables, dependent variables, and moderating variables. This study mapped articles based on research variables to find out what variables were mostly used in previous studies and find other variables that are still rarely examined.

Table 10. Mapping based on dependent variables.

| Dependent Variables       | Total |
|---------------------------|-------|
| CSR Disclosure            | 64    |
| Firm Value                | 24    |
| Tax Aggressiveness        | 18    |
| Financial Performance     | 11    |
| Tax Avoidance             | 9     |
| Stock Price               | 5     |
| Earning Response Coefficient | 5   |
| Profitability             | 5     |
| Return on Assets          | 3     |
| Earnings Management       | 2     |
| Others                    | 12    |
| **Grand Total**           | **158** |

Table 10 shows the mapping of the dependent variable used in research about CSR disclosure in Indonesia. Based on Table 10, the CSR disclosure variable is the most widely used dependent variable.

In addition to mapping the dependent variable, this study also mapped the number of independent variables used in previous studies about CSR disclosure in Indonesia. Figure 3 shows that most of CSR disclosure studies in Indonesia use three or five independent variables.
Aside from being based on numbers, this study also maps any independent variables which have been tested on CSR disclosure in Indonesia. Table 11 shows that there are three independent variables most commonly used in the research of CSR disclosure in Indonesia, namely, profitability, firm size, and leverage.

| Independent Variables          | Total |
|-------------------------------|-------|
| Profitability                 | 40    |
| Firm Size                     | 36    |
| Leverage                      | 27    |
| Board of Commissioner         | 15    |
| Institutional Ownership       | 15    |
| Independent Commissioner      | 12    |
| Audit Committee               | 11    |
| Public Ownership              | 11    |
| Managerial Ownership          | 10    |
| Foreign Ownership             | 8     |
| Liquidity                     | 7     |
| Firm Age                      | 5     |
| Media Exposure                | 4     |
| Size of Commissioner Board    | 3     |
| Environmental Performance     | 3     |
| Earnings Management           | 3     |
| Return on Equity              | 2     |
| Financial Leverage            | 2     |
| Company Profile               | 2     |
| Corporate Governance          | 2     |
| Independent Board             | 2     |
| Firm Growth                   | 2     |
| Board of Directors            | 2     |
| Women Representation on Board  | 2     |
| Others                        | 37    |
| **Grand Total**               | 263   |

CSR disclosure research that used independent variables of profitability was first conducted in 2008 by Rahman and Widyasari (2008) and Yuliana et al. (2008). Next, in 2009, Darwis (2009) also used this variable. In 2010, there were two studies with this variable, they are Nurkhin (2010) and Veronica and Bachtar (2010). In 2011, Larasati and Hadi (2011); Marfuah and Cahyono (2011) and Yusuf (2011) also used this independent variable. In 2012 & 2014 each, four studies with this variable, namely Hidayah and Pamungkas (2012); Masykuroh (2012); Nur and Prianti (2012); Santioso and Chandra (2012); Dermawan and Dicitana (2014); Oktariani and Mimba (2014) and Sha (2014). In 2015, this variable was used by Agustami and Hidayat (2015); Aini (2015); Budiman (2015); Herawati. (2015); Nugroho and Yulianto (2015); Pradnyani and Sisdyani (2015); Rahayu and Anisykurillah (2015); Riantani and Nurzamzam (2015) and Rohmah (2015). In 2016, Armadi and Astika (2016);
Gunardi et al. (2016); Krisna and Suhardianto (2016) and Swandari and Sadikin (2016) also used this variable. This variable was mostly used in 2017. Seven studies used this variable that year, namely Asmeri et al. (2017); Indraswari and Mimba (2017); Sumilat and Destriana (2017); Wandrian (2017) and Wiyuda and Pramono (2017). In 2018, two studies used this variable, they are Cahyaningtyas (2018). Recent studies that use this variable were Gaol and Harjanto (2019) and Pramukti and Buana (2019).

Firm Size was firstly used as an independent variable in CSR disclosure research in Indonesia by Rahman and Widyasari (2008) and Yuliana et al. (2008). Next, in 2009-2010, Darwis (2009) and Veronica and Bachtir (2010) also used this variable. In 2011, Larasati and Hadi (2011); Marfuah and Cahyono (2011) and Yusuf (2011) also used this independent variable. In 2012, three studies with this variable, namely Hidayah and Pamungkas (2012); Nur and Priantinah (2012), and Santioso and Chandra (2012). Next, in 2014, Dermawan and Deitiana (2014); Nussy (2014); Oktariani and Mimba (2014); Sha (2014) and Widyadmono (2014) used this variable. In 2015, this variable was used by Budiman (2015); Herawati (2015); Ibrahim et al. (2015); Pradnyani and Sisdyani (2015); Riantani and Nurzamzam (2015); and Rohmah (2015). Meanwhile, in 2016, this variable was used in the studies of Armadi and Astika (2016); Gunardi et al. (2016); Krisna and Suhardianto (2016); and Swandari and Sadikin (2016). This variable was mostly used in 2017. Seven studies used this variable that year, namely Qoyum et al. (2017); Ratnasari and Meita (2017); Sumilat and Destriana (2017); Wandrian (2017) and Wiyuda and Pramono (2017). In 2018, there were three studies with this variable, namely Aryani and Zuchroh (2018); Cahyaningtyas (2018). A recent study that uses this variable was Gaol and Harjanto (2019).

Leverage was first used as an independent variable in CSR disclosure research in Indonesia in 2012 by Rahman and Widyasari (2008). Next, in 2010, Veronica and Bachtir (2010) also used this variable. In 2011, Larasati and Hadi (2011); Marfuah and Cahyono (2011) and Yusuf (2011) also used this independent variable. In 2012, three studies with this variable, namely Hidayah and Pamungkas (2012); Nur and Priantinah (2012) and Santioso and Chandra (2012). Next, in 2014, Dermawan and Deitiana (2014); Oktariani and Mimba (2014); Sha (2014) and Widyadmono (2014) used this variable. In 2015, this variable was used by Aini (2015) and Pradnyani and Sisdyani (2015). Meanwhile, in 2016, this variable was used in the studies of Armadi and Astika (2016); Gunardi et al. (2016); Krisna and Suhardianto (2016); and Swandari and Sadikin (2016). This variable was mostly used in 2017. Six studies used this variable that year, namely Ratnasari and Meita (2017); Sumilat and Destriana (2017); Wandrian (2017) and Wiyuda and Pramono (2017). In 2018, there were two studies with this variable, namely Cahyaningtyas (2018). A recent study that uses this variable was Gaol and Harjanto (2019).

**Table-12.** Mapping based on CSR disclosure as a moderating variable.

| Dependent Variables | Independent Variables | Result | Authors |
|---------------------|-----------------------|--------|---------|
| Financial Performance | Corporate Governance | No | Barus (2016) |
| Firm Value | Corporate Governance | No | Prastuti and Budiasih (2015); Wiska et al. (2018) |
| Firm Value | Financial Performance | Yes | Muliani, Yuniarta, and Sinarwati (2014) |
| Firm Value | Managerial Ownership, Institutional Ownership | Yes | Widyaningisih (2018) |
| Firm Value | Profitability | No | Dewa, Fachrurozrie, and Utaminingisih (2014) |
| Firm Value | Profitability | Yes | Malino and Wirawati (2017) |
| Profit Growth | Return on Assets | No | Hartini (2012) |
| Stock Price | Relevance of Earning and Book Value | Yes | Adhitya (2016) |
In addition to using dependent and independent variables, there are several studies about CSR disclosure in Indonesia that use moderating variables. Table 12 shows research articles that use CSR disclosure as a moderating variable. Then, Table 13 shows moderating variables used in the research articles that use CSR disclosure as the dependent variable. Meanwhile, Table 14 shows the moderating variables used in the research articles that use CSR disclosure as an independent variable.

### Table 13. Mapping moderating variables based on CSR disclosure as dependent variables.

| Independent Variables | Moderating Variables | Result | Authors |
|-----------------------|----------------------|--------|---------|
| Earnings Management   | Audit Committee      | Yes    | Oktavia (2013) |
| Firm Size, Firm Age, & Leverage | Institutional Ownership | Yes | Ratnasari and Meita (2017) |
| Profitability         | Board of Commissioner | No     | Masykuroh (2012) |

### Table 14. Mapping moderating variables based on CSR disclosure as independent variables.

| Dependent Variables | Moderating Variables | Result | Authors |
|---------------------|----------------------|--------|---------|
| Cost of Capital     | Institutional Ownership | No     | Suharsono and Rahmasari (2013) |
| Earning Response Coefficient | Audit Quality & Audit Committee | No | Rachmawati (2016) |
| Firm Value          | Corporate Governance  | Yes    | Astiyan and Astika (2014) |
| Firm Value          | Earnings Management   | Yes    | Tandry, Setiawati, and Setiawan (2014) |
| Firm Value          | Profitability         | Yes    | Putra and Wirakusuma (2015); Bawafi and Prasetyo (2016); Fauzi and Surance (2016) |
| Firm Value          | Firm Size & Board of Commissioner | Yes | Putri et al. (2016) |
| Profitability       | Earnings Management   | Yes    | Suteja, Gunardi, and Mirawati (2016) |
| Profitability       | Board of Commissioner & Firm Size | No | Luthan et al. (2018) |
| Tax Aggressiveness  | Tax Incentive         | Yes    | Hidayat, Ompusunggu, and Suratno (2016) |
| Tax Aggressiveness  | Firm Size             | No     | Firiti and Munandar (2018) |
| Tax Avoidance & Earnings Management | Political Connection | Yes | Pratiwi and Siregar (2019) |

### 4.9. Mapping Based on the Proxy of CSR Disclosure

This study also maps the type of proxy used for CSR disclosure as the dependent variable. Table 15 shows that the most widely used proxy in previous researches in Indonesia is the Global Reporting Initiative Index. The first CSR disclosure study in Indonesia that used the proxy was Rahman and Widyasari (2008) and Yuliana et al. (2008). Next, in 2009, there was only one study with this proxy; it was Darwin (2009). In 2010, there were three studies with this proxy, namely Nurkin (2010); Restuningdiah (2010) and Veronica and Bachtiar (2010). After that, in 2011, five studies used this proxy, namely Larasati and Hadi (2011); Marfuah and Cahyono (2011); Sudana and Arlindania (2011); Wardhani and Cahyonowati (2011) and Yusuf (2011). In 2012, the studies with this proxy were Hidayah and Pamungkas (2012); Nur and Priantinah (2012); and Santioso and Chandra (2012). In 2013, there were three studies with this proxy that were conducted by Nurofik (2013); Nussy (2013) and Oktavia (2013). The studies with this proxy in 2014 are Dermawan and Deitiana (2014); Nussy. (2014); Oktariani and Mimba (2014);
Sha (2014); Widya and Sandra (2014) and Widyadmono (2014). In 2015, the number of studies with this proxy increased significantly because it was used in ten studies, namely Agustami and Hidayat (2015); Aini (2015); Budiman (2015); Herawati. (2015); Ibrahim et al. (2015); Nugroho and Yulianto (2015); Pradnyani and Sisdyani (2015); Rahayu and Anisyakurlillah (2015); Riantani and Nurzamzam (2015) and Rohmah (2015). In 2016, seven studies used this proxy, namely Armadi and Astika (2016); Sastrawan and Suaryana (2016); Ginting (2016); Krisna and Suhardianto (2016); Nasution and Adhariani (2016) and Swandari and Sadikin (2016). Research that used this proxy was most widely published in 2017. There were 13 studies that year namely, Anggraeni and Djakman (2017); Asmeri et al. (2017); Edison (2017); Indraswari and Mimba (2017); Mai (2017); Prabowo et al. (2017); Ratnasari and Meita (2017); Sukasih and Sugiyanto (2017); Sumilat and Destriana (2017); Wandriani (2017) and Wiyuda and Pramono (2017). In the following year, the number of studies using this proxy decreased significantly. Only four studies were using this proxy in 2018, namely Aryan and Zuchroh (2018); Cahyaningtyas (2018); Dianawati (2018). In 2019, three studies used this proxy, and they were Anggita et al. (2019); Gaol and Harjanto (2019) and Pramukti and Buana (2019). The latest research article using this proxy was Ramadhini et al. (2020).

Table 15. Mapping based on the proxy of CSR disclosure.

| Proxy of CSR Disclosure as Dependent Variable | Total |
|----------------------------------------------|-------|
| Global Reporting Initiative Index            | 61    |
| Islamicity Disclosure Index                   | 1     |
| Indonesia Sustainability Reporting Award      | 1     |
| Islamic Social Reporting                      | 1     |
| Grand Total                                   | 64    |

4.10. Mapping Based on Testing Results

The last mapping done in this study is mapping based on the test result. Mapping the results of the test only focuses on the three variables that are most widely used as independent variables in research related to determinants of CSR disclosure in Indonesia, namely the variables of profitability, firm size, and leverage.

Table 16. Mapping of test results on the effect of profitability.

| Testing results of firm profitability | Total |
|--------------------------------------|-------|
| Positive Effect                      | 21    |
| Negative Effect                      | 1     |
| No Effect                            | 18    |
| Total                                | 40    |

Table 16 shows the mapping of testing results related to the influence of profitability on CSR disclosure. Based on Table 16, most of the test results on the effect of profitability on CSR disclosure indicate a positive effect. The positive effect of profitability on CSR disclosure was shown by Yuliana et al. (2008); Nurkhin (2010); Larasati and Hadi (2011); Masykuroh (2012); Santoso and Chandra (2012); Oktariani and Mimba (2014); Sha (2014); Agustami and Hidayat (2015); Aini (2015); Budiman (2015); Herawati. (2015); Pradnyani and Sisdyani (2015); Rohmah (2015); Armadi and Astika (2016); Gunardi et al. (2016); Swandari and Sadikin (2016); Wiyuda and Pramono (2017) and Gaol and Harjanto (2019). Also, Table 16 provides information that the difference between testing results that have a positive effect, and no effect is quite small. It means that opportunities for CSR disclosure research in Indonesia are still wide open by using profitability as an independent variable.

Table 17. Mapping of test results on the effect of firm size.

| Testing results of firm size | Total |
|-----------------------------|-------|
| Positive Effect             | 27    |
| Negative Effect             | 1     |
| No Effect                   | 8     |
| Total                       | 36    |
The second most used independent variable in CSR disclosure research in Indonesia is firm size. Table 17 shows that most of the test results on the effect of firm size on CSR disclosure indicate a positive effect. It was shown by Darwis (2009); Veronica and Bachtiar (2010); Larasati and Hadi (2011); Marfuah and Cahyono (2011); Yusuf (2011); Hidayah and Panungkas (2012); Nur and Priantinah (2012); Santioso and Chandra (2012); Dermawan and Deitiana (2014); Sha (2014); Widyadmono (2014); Herawati (2015); Riantani and Nurzamzam (2015); Rohmah (2015); Armadi and Astika (2016); Gunardi et al. (2016); Krisna and Suhardianto (2016); Qoyum et al. (2017); Ratnasari and Meita (2017); Sumilat and Destriana (2017); Wandriani (2017); Aryani and Zuchroh (2018); Cahyaningtyas (2018) and Gaol and Harjanto (2019).

| Testing results of firm size | Total |
|-----------------------------|-------|
| Positive Effect             | 9     |
| Negative Effect             | 5     |
| No Effect                   | 13    |
| **Total**                   | 27    |

The third most used independent variable in CSR disclosure research in Indonesia is leverage. Table 18 shows that most of the test results on the effect of leverage on CSR disclosure indicate no effect. It was shown by Rahman and Widyasari (2008); Veronica and Bachtiar (2010); Marfuah and Cahyono (2011); Santioso and Chandra (2012); Dermawan and Deitiana (2014); Sha (2014); Pradnyani and Sisdyani (2015); Gunardi et al. (2016); Krisna and Suhardianto (2016); Sumilat and Destriana (2017) and Wiyuda and Pramono (2017).

4.11. Future Research Agenda

Table 19 provides information about future research agenda in CSR disclosure research in Indonesia based on the theory used, unit of analysis and number of year coverage, dependent variables, independent variables, moderating variables, mediating variables, and proxy. This study categorizes them in future research agenda because they are discussed only once, rarely examined in previous studies, or inconsistent testing results.
5. CONCLUSION

This study aims to map research articles related to corporate social responsibility disclosure in Indonesia from 2008 to early 2020 and provide future research agenda about the research of corporate social responsibility disclosure in Indonesia. Mapping is based on the level of publisher accreditation, research method, research topics, theories used, the unit of analysis, analysis year, sample size, research variables, proxy, and test results. This study uses a qualitative method with a bibliographic approach. The objects used in this study are 184 research articles published by Sinta accredited journals (Indonesia Reputable Journals) as well as Scopus indexed journals.

The results show that the majority of publisher accreditation levels are Sinta 2, and some have been indexed by Scopus. The most discussed research topics are determinants of CSR disclosure. Most studies use legitimacy theory and stakeholder theory as a theoretical basis. The majority of studies use manufacturing companies listed on the IDX as the unit of analysis with a scope of three years of analysis and an average sample size of 58 companies. The majorities of studies use CSR disclosure as the dependent variable and use three or five independent variables. The most used independent variables are profitability, firm size, and leverage. The majority of testing results on the effect of profitability and firm size on CSR disclosure show a positive effect. In contrast, the majority of test results on the effect of leverage show no effect. Some studies also use the moderating variable.

This research is expected to be able to contribute in the form of a research gap that can be used as further research material for academics and provide input for regulators in setting CSR disclosure in the future. This study only uses a qualitative method that focuses on the bibliographic approach. Future studies are expected to use qualitative methods through interviews to gather expert opinions regarding CSR disclosure in Indonesia. Also, this study only uses the bibliographic approach, which is presented in tabular form. Future studies can conduct analysis using a data mining approach to dig deeper into specific patterns related to research on CSR disclosure in Indonesia because the data mining approach can extract and identify useful information and detailed knowledge from large databases.

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## APPENDIX 1

| No | Author                  | Year | Publisher                                                      |
|----|-------------------------|------|----------------------------------------------------------------|
| 1  | Anggraeni & Djakman     | 2018 | EKUITAS: Jurnal Ekonomi dan Keuangan                           |
| 2  | Bernadus                | 2013 | Jurnal Ekonomi                                                  |
| 3  | Famiola & Adiwoso       | 2016 | Social Responsibility Journal                                   |
| 4  | Fauziah & Yudho         | 2013 | Jurnal Dinamika Akuntansi                                      |
| 5  | Gunawan                 | 2009 | Social Responsibility Journal                                   |
| 6  | Gunawan                 | 2015 | Social Responsibility Journal                                   |
| 7  | Harmoni                 | 2010 | Jurnal Ilmiah Ekonomi Bisnis                                    |
| 8  | Hendarto                | 2009 | Gadjah Mada International Journal of Business                  |
| 9  | Hidayati                | 2011 | Social Responsibility Journal                                   |
| 10 | Iqbal                   | 2017 | Islamic Economic Journal                                       |
| 11 | Ismayanti               | 2015 | An-Nisbah: Jurnal Ekonomi Syariah                               |
| 12 | Jahja                   | 2016 | Jurnal Ekonomi Modernisasi                                     |
| 13 | Junaidi                 | 2015 | Jurnal Akuntansi & Investasi                                   |
| 14 | Maharani                | 2016 | Jurnal Ilmiah Akuntansi Indonesia                               |
| 15 | Maisya & Fauzi          | 2016 | Jurnal Ekonomi Syariah Teori dan Terapan                       |
| 16 | Murfidin et al.         | 2018 | International Journal of Energy Economics and Policy            |
| 17 | Napitupulu & Panjaitan  | 2018 | Jurnal Bisnis dan Ekonomi                                      |
| 18 | Naraduwita & Sawarjwono | 2012 | Jurnal Akuntansi dan Auditing                                  |
| 19 | Rinovian & Suarsa       | 2018 | Jurnal Ilmiah MEA (Manajemen, Ekonomi, dan Akuntansi)          |
| 20 | Sihotang & Effendi      | 2009 | KEK (Kajian Ekonomi dan Keuangan)                               |
| 21 | Trisnawati              | 2012 | Jurnal Akuntansi dan Auditing Indonesia                         |
| 22 | Wahyugstein             | 2010 | Journal of Business Ethics                                     |
| 23 | Wahyuudi                | 2017 | Jurnal Akuntansi dan Auditing Indonesia                         |
| 24 | Wulolo 7 Rahmawati      | 2017 | Jurnal Organisasi dan Manajemen                                |
| 25 | Yuliara                 | 2010 | InFestasi: Jurnal Bisnis dan Akuntansi                         |
| 26 | Zumaroh & Wahyuni       | 2019 | Jurnal Ilmiah Mizani: Wacana Hukum, Ekonomi Dan Keagamaan      |

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| No | Author  | Year | Publisher | Topic                                      |
|----|---------|------|-----------|--------------------------------------------|
| 1  | Aalin   | 2018 | Jurnal AKSI (Akuntansi dan Sistem Informasi) | Effect on Tax Aggressiveness               |
| 2  | Adhitya | 2016 | Jurnal Bisnis dan Manajemen                  | Moderating Role on the Effect of Accounting Information to Stock Price |
| 3  | Adriani | 2015 | JWM (Jurnal Wawasan Manajemen)               | Effect on Firm Value                       |
| 4  | Agustani & Hidayat | 2015 | Jurnal Riset Akuntansi dan Keuangan         | Determinants                               |
| 5  | Aini    | 2015 | KINERJA                                     | Determinants                               |
| 6  | Adi     | 2015 | EBBANK: Jurnal Ilmiah Bidang Ekonomi, Bisnis, dan Perbankan | Effect on Stock Price                     |
| 7  | Anggita et al. | 2019 | Accruals (Accounting Research Journal of Sutaatmadja) | Determinants                               |
| 8  | Anggraeni & Djakman | 2017 | Jurnal Akuntansi dan Keuangan Indonesia  | Determinants                               |
| 9  | Anggraini | 2014 | Jurnal Akuntansi                           | Effect on Stock Return                     |
| 10 | Armadi & Astika | 2016 | E-Jurnal Akuntansi                         | Determinants                               |
| 11 | Aryani & Zuchroh | 2018 | TIFBR (Tazkia Islamic Finance & Business Review) | Determinants                               |
| 12 | Asmeri et al. | 2017 | Indonesian Journal of Sustainability Accounting and Management | Determinants                               |
| 13 | Astiyan & Astika | 2014 | E-Jurnal Akuntansi                         | Effect on Firm Value                       |
| 14 | Barus   | 2016 | Jurnal Manajemen dan Keuangan               | Moderating Role on the Effect of Corporate Governance to Financial Performance |
| 15 | Bawafi & Prasetyo | 2016 | Jurnal Reviu Akuntansi dan Keuangan (JRak)  | Effect on Firm Value                       |
| 16 | Budiman | 2015 | Jurnal Riset Akuntansi Mercu Buana (JRAMB)  | Determinants                               |
| 17 | Cahyani Nagyas | 2018 | Journal of Economics, Business, and Government Challenges | Determinants                               |
| 18 | Candrawan & Saputra | 2013 | E-Jurnal Akuntansi                         | Effect on Financial Performance            |
| 19 | Cheng & Christiawan | 2011 | Jurnal Akuntansi dan Keuangan               | Effect on Abnormal Return                  |
| 20 | Darmawati | 2015 | Jurnal Keuangan dan Perbankan               | Effect on Firm Performance                  |
| 21 | Darsana et al. | 2017 | JIMAT ( Jurnal Ilmiah Mahasiswa Akuntansi ) Undiksha | Effect on Tax Aggressiveness               |
| 22 | Darwis  | 2009 | Jurnal Keuangan dan Perbankan               | Determinants                               |
| 23 | Dermawan & Deitiana | 2014 | Jurnal Bisnis dan Akuntansi                | Determinants                               |
| 24 | Dewa et al. | 2014 | Accounting Analysis Journal                | Moderating Role on the Effect of Profitability to Firm Value |
| 25 | Dewi    | 2013 | El Dinar: Jurnal Keuangan dan Perbankan Syariah | Effect on Market Value Added               |
| 26 | Dewi & Cynthia | 2018 | Jurnal Akuntansi                           | Effect on Tax Aggressiveness               |
| 27 | Dewi & Pitawati | 2018 | Jurnal Riset Akuntansi (JUARA)             | Effect on Profitability                    |
| No | Author | Year | Publisher | Topic |
|----|--------|------|-----------|-------|
| 28 | Dewi & Sanica | 2017 | Jurnal Ilmiah Akuntansi dan Bisnis | Effect on Firm Value |
| 29 | Dharma & Noviari | 2017 | E-Jurnal Akuntansi | Effect on Tax Avoidance |
| 30 | Dianawati | 2018 | EKUITAS: Jurnal Ekonomi dan Keuangan | Determinants |
| 31 | Edison | 2017 | Jurnal Bisnis dan Manajemen | Determinants |
| 32 | Fauzi et al. | 2016 | InFestasi: Jurnal Bisnis dan Akuntansi | Effect on Firm Value |
| 33 | Fauziah et al. | 2016 | Manajemen IKM: Jurnal Manajemen Pengembangan Industri Kecil Menengah | Effect on Financial & Stock Performance |
| 34 | Filemon & Krisnawati | 2014 | Jurnal Manajemen Indonesia (JMI) | Effect on Return on Assets |
| 35 | Firmansyah & Irwanto | 2020 | International Journal of Psychosocial Rehabilitation | Effect on Information Uncertainty |
| 36 | Firmansyah & Yusuf | 2020 | ASSETS: Jurnal Akuntansi dan Pendidikan | Effect on Value Relevance |
| 37 | Fitri & Munandar | 2018 | BINUS Business Review | Effect on Tax Aggressiveness |
| 38 | Gantino | 2016 | Jurnal Dinamika Akuntansi dan Bisnis (JDAB) | Effect on Financial Performance |
| 39 | Gaol & Harjanto | 2019 | Polish Journal of Management Studies | Determinants |
| 40 | Ginting | 2016 | KINERJA | Determinants |
| 41 | Gunardi | 2016 | International Journal of Monetary, Economics, and Finance | Determinants |
| 42 | Gunawan | 2017 | Jurnal Akuntansi | Effect on Tax Aggressiveness |
| 43 | Gunawan et al. | 2018 | AKUNTABILITAS: Jurnal Penelitian dan Pengembangan Akuntansi | Effect on Tax Aggressiveness |
| 44 | Hamdani | 2014 | Jurnal Organisasi dan Manajemen | Effect on Stock Price |
| 45 | Handayani | 2012 | Jurnal Keuangan dan Perbankan | Effect on Return on Assets |
| 46 | Hartini | 2012 | Management Analysis Journal | Moderating Role on the Effect of Financial Ratio to Profit Growth |
| 47 | Hartini & Rahayu | 2018 | Media Riset Bisnis & Manajemen | Effect on Financial Performance |
| 48 | Herawati | 2015 | JRAP (Jurnal Riset dan Akuntansi Perpajakan) | Determinants |
| 49 | Hidayah & Panumgkas | 2012 | Jurnal Aplikasi Bisnis | Determinants |
| 50 | Hidayat et al. | 2016 | JIAFE (Jurnal Ilmiah Akuntansi Fakultas Ekonomi) | Effect on Tax Aggressiveness |
| 51 | Ibrahim et al. | 2015 | Jurnal Akuntansi Multiparadigma | Determinants |
| 52 | Imamatussolihah | 2013 | Jurnal Ilmu Manajemen (JIM) | Effect on Earning Response Coefficient |
| 53 | Inayaturrohimah & Puspitosari | 2019 | At-Tijaro: Jurnal Ilmu Manajemen dan Bisnis Islam | Effect on Tax Aggressiveness |
| 54 | Indraswari & Mimba | 2017 | E-Jurnal Akuntansi | Determinants |
| 55 | Iswandika et al. | 2014 | Jurnal Akuntansi Trisakti | Determinants |
| No | Author | Year | Publisher | Topic |
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| 56 | Khairunisa et al. | 2017 | Jurnal Riset Akuntansi Kontemporer | Effect on Tax Avoidance |
| 57 | Krisna & Suhardianto | 2016 | Jurnal Akuntansi dan Keuangan | Determinants |
| 58 | Larasati & Hadi | 2011 | Jurnal Akuntansi dan Auditing Indonesia | Determinants |
| 59 | Lestari & Kartikaningsyah | 2018 | Journal of Applied Accounting and Taxation | Effect on Tax Aggressiveness |
| 60 | Luthan et al. | 2018 | EKUTTAS : Jurnal Ekonomi dan Keuangan | Effect on Profitability |
| 61 | Mai | 2017 | Jurnal Keuangan dan Perbankan | Determinants |
| 62 | Makhfudloh et al. | 2018 | Jurnal Akuntansi dan Bisnis | Effect on Tax Aggressiveness |
| 63 | Malino & Wirawati | 2017 | E-Jurnal Akuntansi | Moderating Role on the Effect of Profitability to Firm Value |
| 64 | Marfiah & Cahyono | 2011 | Jurnal Akuntansi dan Auditing Indonesia | Determinants |
| 65 | Margareth & Isnaini | 2014 | JMK (Jurnal Manajemen dan Kewirausahaan) | Mediating Role on the Effect of Board Diversity & Gender Composition to Firm Value |
| 66 | Margareth & Witedjo | 2014 | Media Riset Akuntansi, Auditing, & Informasi | Effect on Financial Performance |
| 67 | Masykuroh | 2012 | Al-Tahrir : Jurnal Pemikiran Islam | Determinants |
| 68 | Menne | 2016 | Advances in Islamic Finance, Marketing, and Management | Effect on Financial Performance |
| 69 | Muliani et al. | 2014 | JIMAT (Jurnal Ilmiah Mahasiswa Akuntansi ) Undiksha | Moderating Role on the Effect of Financial Performance to Firm Value |
| 70 | Mulyani et al. | 2017 | Jurnal RAK (Riset Akuntansi Keuangan) | Effect on Tax Avoidance |
| 71 | Mutamimah et al. | 2011 | Jurnal Manajemen Teori dan Terapan | Effect on Financial Performance |
| 72 | Nasution & Adhariani | 2016 | Jurnal Akuntansi dan Keuangan Indonesia | Determinants |
| 73 | Ningrum et al. | 2018 | BALANCE: Economic, Business, Management and Accounting Journal | Effect on Tax Avoidance |
| 74 | Nugroho & Yulianto | 2015 | Accounting Analysis Journal | Determinants |
| 75 | Nur & Priantinah | 2012 | Jurnal Nominal | Determinants |
| 76 | Nurkhin | 2010 | Jurnal Dinamika Akuntansi | Determinants |
| 77 | Nurofik | 2013 | Jurnal Akuntansi dan Auditing Indonesia | Determinants |
| 78 | Nussy | 2013 | Jurnal Keuangan dan Perbankan | Determinants |
| 79 | Nussy | 2014 | Jurnal Keuangan dan Perbankan | Determinants |
| 80 | Oktafia | 2013 | Jurnal Ilmiah Akuntansi dan Humanika | Determinants |
| 81 | Oktariani & Mimba | 2014 | E-Jurnal Akuntansi | Determinants |
| 82 | Oktavianawati & Sri | 2018 | Accounting Analysis Journal | Determinants |
| 83 | Parengkuan | 2017 | Jurnal EMBA: Jurnal Riset Ekonomi, Manajemen, Bisnis, dan Akuntansi | Effect on Financial Performance |
| No | Author                          | Year | Publisher                                                        | Topic                                                                 |
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| 84 | Prabowo et al.                  | 2017 | International Journal of Trade and Global Markets               | Determinants                                                          |
| 85 | Pradnyani & Sisdyani            | 2015 | E-Jurnal Akuntansi                                              | Determinants                                                          |
| 86 | Pramukti & Buana                | 2019 | OWNER (Riset dan Jurnal Akuntansi)                              | Determinants                                                          |
| 87 | Prasetya & Gayatri              | 2016 | E-Jurnal Akuntansi                                              | Mediating Role on the Effect of Firm Size to Earnings Management      |
| 88 | Prasista & Setiawan             | 2016 | E-Jurnal Akuntansi                                              | Effect on Tax Aggressiveness                                         |
| 89 | Prastuti & Budiashih            | 2015 | E-Jurnal Akuntansi                                              | Moderating Role on the Effect of Corporate Governance to Firm Value   |
| 90 | Pratama et al.                  | 2018 | Syi'ar Iqtishadi : Journal of Islamic Economics, Finance and Banking | Effect on Profitability                                               |
| 91 | Pratiwi & Siregar               | 2019 | International Journal of Business                               | Effect on Tax Avoidance and Earnings Management                      |
| 92 | Purbowati & Juliansari          | 2019 | JAD : Jurnal Riset Akuntansi dan Keuangan Dewantara             | Effect on Tax Avoidance                                              |
| 93 | Putra & Wirakusuma              | 2015 | E-Jurnal Akuntansi                                              | Effect on Firm Value                                                  |
| 94 | Putranto & Kewal                | 2014 | Jurnal Akuntansi                                                | Effect on Financial Performance                                       |
| 95 | Putri & Suprasto                | 2016 | E-Jurnal Akuntansi                                              | Effect on Firm Value                                                  |
| 96 | Putri & Suryarini               | 2017 | Accounting Analysis Journal                                     | Effect on Tax Avoidance                                              |
| 97 | Putri et al.                    | 2016 | Jurnal Aplikasi Manajemen                                       | Effect on Firm Value                                                  |
| 98 | Qoyum et al.                    | 2017 | Iqtishadia: Jurnal Kajian Ekonomi dan Bnis Islam                 | Determinants                                                          |
| 99 | Rachmahwati                     | 2016 | Media Riset Akuntansi, Auditing, & Informasi                    | Effect on Earning Response Coefficient                                |
|100 | Rahayu & Anisyukurillah         | 2015 | Accounting Analysis Journal                                     | Determinants                                                          |
|101 | Rahman & Widyasari              | 2008 | Jurnal Akuntansi dan Auditing Indonesia                           | Determinants                                                          |
|102 | Ramadhini et al.                | 2020 | DLSU Business & Economics Review                                | Determinants                                                          |
|103 | Ratih & Setyarini               | 2014 | AKRUAL: Jurnal Akuntansi                                        | Effect on Return on Assets                                            |
|104 | Ratmono & Juliarto              | 2019 | International Journal of Civil Engineering and Technology        | Effect on Tax Aggressiveness                                          |
|105 | Ratmono & Sagala                | 2015 | Jurnal Nominal                                                   | Effect on Tax Aggressiveness                                          |
|106 | Ratnasari & Meita               | 2017 | JRMB (Jurnal Riset Manajemen dan Bisnis)                         | Determinants                                                          |
|107 | Rengganis & Putri               | 2018 | E-Jurnal Akuntansi                                              | Effect on Tax Aggressiveness                                          |
|108 | Restuningdiah                   | 2010 | Jurnal Keuangan dan Perbankan                                   | Determinants                                                          |
|109 | Restuti & Nathaniel             | 2012 | Jurnal Dinamika Manajemen                                       | Effect on Earning Response Coefficient                                |
|110 | Retno & Priantinah              | 2012 | Jurnal Nominal                                                   | Effect on Firm Value                                                  |
|111 | Riantani & Nurzamzam            | 2015 | JDM (Jurnal Dinamika Manajemen)                                 | Determinants                                                          |
| No  | Author           | Year | Publisher                                      | Topic                                      |
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| 112 | Rohmah           | 2015 | Esensi: Jurnal Bisnis dan Manajemen           | Determinants                               |
| 113 | Santioso & Chandra | 2012 | Jurnal Bisnis dan Akuntansi                  | Determinants                               |
| 114 | Santoso et al.   | 2017 | International Journal of Social Science and Business | Effect on Financial Performance           |
| 115 | Sari & Priantinah| 2018 | Jurnal Nominal                                | Effect on Firm Value                       |
| 116 | Sari & Tjen      | 2016 | International Research Journal of Business Studies | Effect on Tax Aggressiveness               |
| 117 | Sastrawan & Suaryana | 2016 | E-Jurnal Akuntansi                           | Determinants                               |
| 118 | Septiadi et al.  | 2017 | Journal of Applied Managerial Accounting     | Effect on Tax Avoidance                    |
| 119 | Sha              | 2014 | Jurnal Akuntansi                              | Determinants                               |
| 120 | Siswianti & Kiswanto | 2016 | Accounting Analysis Journal                  | Effect on Tax Aggressiveness               |
| 121 | Sopacua          | 2017 | The Indonesian Accounting Review             | Determinants                               |
| 122 | Suciwati et al.  | 2016 | Jurnal Bisnis dan Kewirausahaan              | Effect on Financial Performance            |
| 123 | Sudana & Arlindania | 2011 | Jurnal Manajemen Teori dan Terapan           | Determinants                               |
| 124 | Suharjanto & Nugraheni | 2012 | Jurnal Akuntansi                             | Effect on Firm Value                       |
| 125 | Suharsono & Rahmasari | 2013 | Jurnal Ilmiah Akuntansi dan Humanika         | Effect on Cost of Capital                  |
| 126 | Sukasih & Sugiyanto | 2017 | Riset Akuntansi dan Keuangan Indonesia       | Determinants                               |
| 127 | Sulistiana       | 2017 | JAK (Jurnal Akuntansi): Kajian Ilmiah Akuntansi | Effect on Stock Price                     |
| 128 | Sumilat & Destriana | 2017 | Jurnal Bisnis dan Akuntansi                | Determinants                               |
| 129 | Suparanj & Mulya | 2012 | Media Riset Akuntansi, Auditing, & Informasi | Mediating Role on the Effect of Social and Financial Performance to Firm Value |
| 130 | Suprimarini & Suprasto | 2017 | E-Jurnal Akuntansi                           | Effect on Tax Aggressiveness               |
| 131 | Suteja et al.    | 2016 | International Journal of Economics and Financial Issues | Effect on Profitability               |
| 132 | Swandari & Sadikin | 2016 | BINUS Business Review                        | Determinants                               |
| 133 | Syukron          | 2018 | Dinar: Jurnal Prodi Ekonomi Syariah           | Effect on Financial Performance            |
| 134 | Tandry et al.    | 2014 | International Journal of Trade and Global Markets | Effect on Firm Value                     |
| 135 | Titisari & Mahanani | 2017 | Jurnal Riset Akuntansi (JUARA)               | Effect on Tax Avoidance                   |
| 136 | Trihermanto & Nainggolan | 2019 | Social Responsibility Journal                | Effect on Dividend Policy                 |
| 137 | Triyono & Setyadi | 2015 | Kompartemen: Jurnal Ilmiah Akuntansi         | Effect on Firm Value                      |
| 138 | Tunggal & Fachrurozio | 2014 | Accounting Analysis Journal                  | Effect on Financial Performance           |
| No | Author                  | Year | Publisher                                                      | Topic                                      |
|----|-------------------------|------|----------------------------------------------------------------|--------------------------------------------|
| 140 | Umbara & Suryanawa     | 2014 | E-Jurnal Akuntansi                                             | Effect on Firm Value                       |
| 141 | Utomo                  | 2016 | Dinamika Akuntansi Keuangan dan Perbankan                     | Effect on Firm Value                       |
| 142 | Utomo                  | 2019 | Jurnal Penelitian Teori & Terapan Akuntansi (PETA)            | Effect on Stock Price                      |
| 143 | Veronica & Bachtiar    | 2010 | International Journal of Islamic and Middle Eastern Finance and Management | Determinants                               |
| 144 | Wandriani              | 2017 | Jurnal Manajemen Bisnis dan Kewirausahaan                     | Determinants                               |
| 145 | Wardani & Santi        | 2018 | Jurnal Akuntansi UST                                          | Effect on Earnings Management              |
| 146 | Wardhani & Cahyonowati | 2011 | Jurnal Akuntansi dan Auditing                                  | Determinants                               |
| 147 | Wicaksono              | 2017 | Akuntabel : Jurnal Ekonomi dan Keuangan                        | Effect on Earning Response Coefficient     |
| 148 | Widiya & Sandra        | 2014 | Akuntabilitas: Jurnal Ilmu Akuntansi                          | Determinants                               |
| 149 | Widyadmono             | 2014 | Jurnal Siasat Bisnis                                          | Determinants                               |
| 150 | Widyaningsih           | 2018 | Jurnal Akuntansi dan Pajak                                    | Moderating Role on the Effect of Corporate Governance to Firm Value |
| 151 | Wijaya & Sumiati       | 2017 | Bilancia : Jurnal Ilmiah Akuntansi                            | Effect on Firm Value                       |
| 152 | Wijayanti et al.       | 2017 | Economica: Jurnal Program Studi Ekonomi STRIP PGRI Sumatera Barat | Effect on Tax Avoidance                   |
| 153 | Wiska et al.           | 2018 | Jurnal Riset Akuntansi (JUARA)                                | Moderating Role on the Effect of Corporate Governance & Profitability to Firm Value |
| 154 | Wiyuda & Pramono       | 2017 | Kompartemen: Jurnal Ilmiah Akuntansi                          | Determinants                               |
| 155 | Wulandari & Herkulanus | 2015 | E-Jurnal Akuntansi                                            | Effect on Earning Response Coefficient     |
| 156 | Yuliana et al.         | 2008 | Jurnal Akuntansi dan Keuangan Indonesia                        | Determinants                               |
| 157 | Yunistiyan & Tahar     | 2017 | JIA (Jurnal Ilmiah Akuntansi)                                 | Effect on Tax Aggressiveness               |
| 158 | Yusuf                  | 2011 | BINUS Business Review                                         | Determinants                               |

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