



The Influence of CSR Communication on Legitimacy, Trust and Reputation of BPJS Ketenagakerjaan

Brian Radisatra¹, Leila Mona Ganiem²

^{1,2} Faculty of Communication Sciences, Universitas Mercu Buana, Jakarta, Indonesia

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Abstract

This study analyzes the impact of CSR communication on corporate legitimacy, trust, and reputation at BPJS Ketenagakerjaan using a quantitative approach with SEM-PLS. A total of 315 participants were selected through purposive sampling. The findings show that CSR communication significantly influences corporate legitimacy ($\beta = 0.948$, $p < 0.001$), trust ($\beta = 0.990$, $p < 0.001$), and reputation ($\beta = 0.678$, $p < 0.001$). Corporate legitimacy mediates the link between CSR communication and reputation ($\beta = 0.423$, $p < 0.001$), while corporate trust does not ($\beta = 0.129$, $p = 0.078$). Theoretically, this study supports legitimacy and social exchange theories, highlighting that transparent CSR communication enhances trust and reputation in public institutions. It also underscores the role of corporate legitimacy in strengthening reputation. From a managerial perspective, transparency in CSR communication, value-driven messaging, and proactive CSR programs are crucial. BPJS Ketenagakerjaan should integrate CSR into its communication strategy to improve public perception and credibility.

Corresponding Author:

Rizky Febriyana,
Faculty of Communication Sciences,
Universitas Mercu Buana,
Jl. Meruya Selatan, Kembangan, Jakarta Barat 11650, Indonesia.
Email: leila.mona@mercubuana.ac.id

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1. Introduction

BPJS Ketenagakerjaan plays a vital role in protecting Indonesian workers through the Work Accident Insurance (JKK) program, covering medical expenses, disability benefits, and rehabilitation. However, challenges remain in raising awareness among workers and companies about social security participation and effectively communicating program benefits (Khoe et al., 2024). Clear communication strategies are essential for enhancing transparency and public trust.

Institutional reputation is closely linked to trust and governance transparency. BPJS Ketenagakerjaan has faced scrutiny over its fund management, especially after an alleged mismanagement incident led to a reported IDR 43 trillion asset decline. Despite the Attorney General's Office issuing a case termination letter (SP3) in 2022, skepticism persists, highlighting the need for strategic reputation recovery (Noroyono, 2021; Nufus, 2021; Chaterine, 2023).

Corporate Social Responsibility (CSR) is a key strategy for restoring reputation, as studies suggest it can improve corporate image and trust (Ali et al., 2020; Mukherjee & Nuñez, 2019). However, the effectiveness of CSR depends on how it is communicated and perceived (Jiang et al., 2022; Kim, 2019). Poor CSR communication can make initiatives seem like mere image-building efforts rather than

genuine social responsibility. For public institutions like BPJS Ketenagakerjaan, CSR success is measured not just by its impact on workers' welfare but also by its role in fostering transparency and accountability. Following the investment fund controversy, effective CSR communication is crucial in rebuilding public trust and demonstrating a commitment to good governance (Calderon et al., 2024).

This section must present theories or concepts too (select ones in line with the focus of analysis) and/or research type to be used. Note that citation or adoption from references, such as textbooks/e-books, journals, scientific works (thesis or dissertation) should become a priority. On the other hand, secondary data, such as sources from the media and/or self citation must be adopted according to previous studies. The secondary data must not exceed 10 per cent of the total references.

BPJS Ketenagakerjaan has used official channels and collaborations, including with the Corruption Eradication Commission (KPK), to reinforce transparency (Wild & Wild, 2023). However, reactive crisis communication alone is insufficient; proactive, consistent CSR communication is necessary. This study explores CSR as a tool for post-crisis reputation recovery at BPJS Ketenagakerjaan, emphasizing transparency and trust as key mediators in strengthening legitimacy and long-term sustainability.

2. Research Methodology

Stakeholder theory posits that corporations do not solely operate for their own interests but must also provide benefits to their stakeholders, including creditors, suppliers, shareholders, consumers, society, government, and other relevant parties. The concept of stakeholders was first introduced in 1963 by Stanford Research Institute and refers to groups that can influence or be influenced by an organization's actions (Harmoni, 2013). According to this theory, businesses are responsible not only for maximizing profits for shareholders but also for generating positive impacts on society and the environment (Hörisch et al., 2014). Maintaining strong relationships with stakeholders is essential for securing resources necessary for operational sustainability. Companies must accommodate stakeholders' needs, particularly those with significant control over resources, such as employees, customers, and investors. One way to achieve this is by issuing sustainability reports, which provide transparency regarding corporate activities and their economic, social, and environmental impacts (Hörisch et al., 2020). Transparency in reporting fosters stakeholder trust, which in turn enhances corporate legitimacy. Legitimacy theory further explains that an organization's survival depends on societal acceptance. Suchman (1995) classifies legitimacy into three types: pragmatic, cognitive, and moral. Pragmatic legitimacy arises when an organization fulfills stakeholders' self-interests, cognitive legitimacy is based on the perception that organizational actions align with societal expectations, and moral legitimacy stems from normative evaluations of an organization's ethical responsibilities (Aldrich & Fiol, 2007). Organizations must actively engage with stakeholders and communicate their social responsibility initiatives to sustain legitimacy (Schoon, 2022).

CSR is widely recognized as an effective tool for rebuilding corporate legitimacy, particularly after crises. Companies like PT Danone Indonesia and PT Gold Coin Specialties (GCS) have successfully leveraged CSR to restore public trust by implementing sustainability initiatives that address environmental and social concerns (Suprpto et al., 2023; Risa et al., 2011). Similarly, multinational corporations such as Johnson & Johnson and companies operating in China have enhanced their legitimacy by aligning CSR programs with local expectations and regulatory frameworks (Titisari, 2017). These cases illustrate how CSR can serve as a strategic mechanism to regain stakeholder trust and strengthen corporate reputation. BPJS Ketenagakerjaan faces similar challenges in rebuilding trust following allegations of financial mismanagement. The organization must adopt CSR initiatives that emphasize transparency and tangible benefits for workers to restore public confidence. Additionally, aligning CSR programs with stakeholder expectations and effectively communicating these efforts through official channels will be crucial in reinforcing BPJS Ketenagakerjaan's legitimacy. This study examines how CSR can serve as a strategic tool for post-crisis reputation recovery in BPJS Ketenagakerjaan. While CSR can enhance corporate image, its impact is contingent upon effective communication. Transparency and trust are key mediators in strengthening BPJS Ketenagakerjaan's

legitimacy and reputation following the corruption allegations. Understanding how CSR communication fosters public trust and institutional legitimacy is essential for ensuring the long-term sustainability of Indonesia's labor social security system

3. Results and Discussion

This study evaluates the impact of CSR communication on corporate reputation through corporate trust and corporate legitimacy as mediating variables at BPJS Ketenagakerjaan. Data was collected via an online questionnaire distributed to 400 respondents, with 315 meeting the inclusion criteria. The screening process confirmed that 98% of respondents were BPJS Ketenagakerjaan users, with 85% actively enrolled for at least three months. Furthermore, 95% of eligible respondents were aware of BPJS Ketenagakerjaan's CSR programs, indicating effective communication efforts. However, opportunities exist to enhance outreach. Demographically, 74% of respondents were women, and 76% belonged to Generation Z. Most had a high school education (53%) and worked in the private sector (47%). Financially, 51% had monthly expenditures between IDR 4.1-10 million, reflecting a strong representation of younger, actively working individuals familiar with social security benefits.

A descriptive analysis was conducted on respondents' perceptions of CSR Communication, Corporate Legitimacy, Corporate Trust, and Corporate Reputation. For CSR Communication, the highest mean score (4.308) was found in the statement: "I do not know the purpose of BPJS Ketenagakerjaan's CSR activities," suggesting a gap in effectively communicating CSR objectives. Conversely, the lowest mean score (3.819) came from: "I am not interested in the success or failure of BPJS Ketenagakerjaan's CSR initiatives," indicating respondents' interest in CSR outcomes.

For Corporate Legitimacy, the highest mean (4.308) was for: "I feel BPJS Ketenagakerjaan's activities align with community interests," indicating strong perceived legitimacy. The lowest mean (3.689) was for: "I do not see BPJS Ketenagakerjaan having a close relationship with the community," highlighting an area for improvement in community engagement. For Corporate Trust, the highest mean (4.190) was for: "I feel BPJS Ketenagakerjaan is not always fair in providing services," indicating concerns about fairness in service delivery. The lowest mean (3.765) was for: "I feel BPJS Ketenagakerjaan has a poor image as a social security provider," suggesting a generally positive perception of BPJS Ketenagakerjaan despite concerns about fairness.

For Corporate Reputation, the highest mean (4.308) was for: "I feel the services provided by BPJS Ketenagakerjaan are of low quality," reflecting dissatisfaction with service quality. The lowest mean (3.689) was for: "I feel BPJS Ketenagakerjaan has strong financial performance," indicating uncertainty about the institution's financial stability. These findings highlight key areas for improvement, particularly in enhancing CSR communication, ensuring fairness in service delivery, and addressing concerns about service quality and financial transparency.

This study employs Partial Least Square (PLS) using SmartPLS 4.0 to evaluate the research model, which includes assessing data normality, the outer and inner models for validity and reliability, and hypothesis testing. The normality test was conducted using the skewness and kurtosis values, following Hair et al. (2018), which suggest that skewness values should be within ± 2.00 and kurtosis values below 7. The results indicate that all indicators meet these criteria, confirming that the data distribution is normal and suitable for further structural model estimation and hypothesis testing.

The measurement model (outer model) evaluation ensures construct validity and reliability. Hair et al. (2016) recommend outer loadings exceeding 0.60 for convergent validity. The PLS Algorithm results show that all indicators have sufficient outer loading values, supporting convergent validity. The Average Variance Extracted (AVE) values exceed 0.50, indicating that the constructs adequately explain the variance of their indicators. Discriminant validity was evaluated using the HTMT method (Henseler et al., 2015), confirming that the model meets validity requirements. Reliability was tested using Cronbach's Alpha and Composite Reliability, with all constructs scoring above the recommended thresholds (Dijkstra & Henseler, 2015), ensuring internal consistency.

The structural model (inner model) was assessed using R-Square (R^2) values, predictive

relevance (Q^2), and model fit indices. The results show that Corporate Legitimacy ($R^2 = 0.898$), Corporate Trust ($R^2 = 0.980$), and Corporate Reputation ($R^2 = 0.993$) are well explained by their respective exogenous variables. The predictive relevance values (Q^2) are above zero, confirming model relevance. Model fit was evaluated using the Standardized Root Mean Square Residual (SRMR) and Normed Fit Index (NFI), with SRMR values below 0.10 and NFI at 0.763, indicating a good model fit.

The hypothesis testing results demonstrate significant positive effects of CSR Communication on Corporate Reputation ($\beta = 0.678, p = 0.000$), Corporate Legitimacy ($\beta = 0.948, p = 0.000$), and Corporate Trust ($\beta = 0.990, p = 0.000$). Corporate Legitimacy significantly affects Corporate Reputation ($\beta = 0.400, p = 0.000$), while Corporate Trust does not significantly influence Corporate Reputation ($\beta = -0.070, p = 0.087$). The mediation analysis reveals that Corporate Legitimacy mediates the effect of CSR Communication on Corporate Reputation ($\beta = 0.379, p = 0.000$), whereas Corporate Trust does not mediate this relationship ($\beta = -0.070, p = 0.087$). These findings emphasize the importance of CSR communication in shaping corporate reputation, with legitimacy playing a crucial mediating role, while trust does not significantly mediate the relationship.

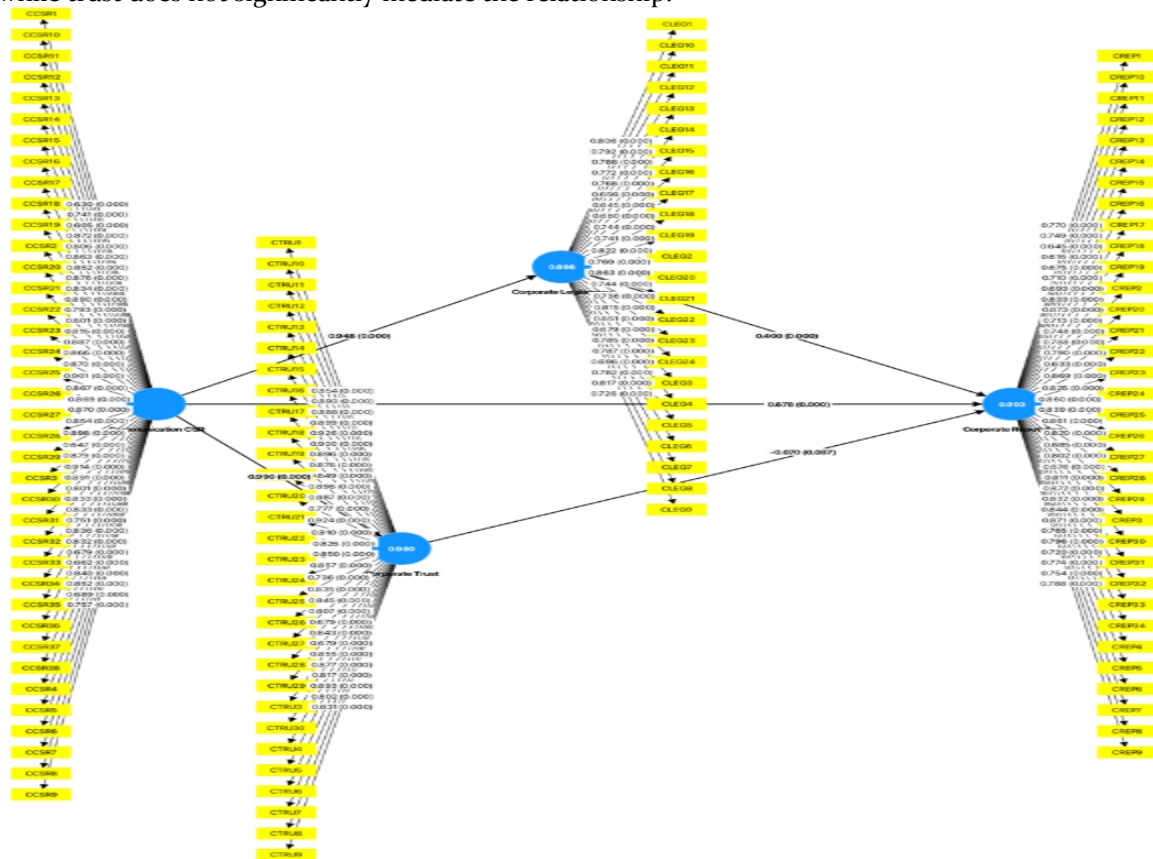


Figure 1 Bootstrapping Results

Table 1. Hypothesis Test Results

No	Direct Effect	Original sample (O)	T statistics (O/STDEV)	P values	Conclusion
1	Communication CSR -> Corporate Reputation	0.678	13.487	0.000	Accepted
2	Communication CSR -> Corporate Legitimacy	0.948	124.405	0.000	Accepted
3	Communication CSR -> Corporate Trust	0.990	1156.514	0.000	Accepted
4	Corporate Legitimacy -> Corporate Reputation	0.400	21.328	0.000	Accepted

No	Direct Effect	Original sample (O)	T statistics (O/STDEV)	P values	Conclusion
5	Corporate Trust -> Corporate Reputation	-0.070	1.712	0.087	Rejected
6	Communication CSR -> Corporate Legitimacy -> Corporate Reputation	0.379	21.079	0.000	Accepted
7	Communication CSR -> Corporate Trust -> Corporate Reputation	-0.070	1.712	0.087	Rejected

In addition this part also contains reflection/discussion according to the research findings. In presenting the discussion, use a comprehensive explanation in order to elaborate the whole data found during the research. By doing so, you can fill gap of knowledge. Findings that rely on meaning construct tends to present a theoretical framework, so there will be an unnecessary repetition as it has been presented in the research methodology.

The study analyzed the relationship between CSR Communication and Corporate Reputation among BPJS Ketenagakerjaan participants, finding a significant positive influence. The analysis revealed a coefficient of 0.678, a T-statistic of 13.487, and a p-value of 0.000, indicating a strong correlation. This suggests that effective CSR Communication enhances Corporate Reputation, reinforcing BPJS Ketenagakerjaan's credibility and trustworthiness among stakeholders. If CSR Communication is weak or inconsistent, it may negatively impact Corporate Reputation. These findings align with previous studies highlighting the role of transparent and fact-based CSR Communication in strengthening corporate reputation.

From an institutional perspective, this underscores the importance of BPJS Ketenagakerjaan ensuring that CSR messages are not just informative but also transparent and consistent. This approach builds stronger credibility, reduces public skepticism, and enhances social security participation. The findings align with Legitimacy Theory, which asserts that organizations must maintain social legitimacy to gain public acceptance. Effective CSR Communication strengthens BPJS Ketenagakerjaan's legitimacy by reinforcing its image as a responsible institution. Additionally, Social Exchange Theory suggests that clear and transparent CSR messaging fosters greater trust and engagement among stakeholders, ultimately reinforcing Corporate Reputation.

Furthermore, the study examined the relationship between CSR Communication and Corporate Legitimacy, revealing a strong positive correlation with a coefficient of 0.948, a T-statistic of 124.405, and a p-value of 0.000. This confirms that effective CSR Communication significantly enhances Corporate Legitimacy, ensuring BPJS Ketenagakerjaan's acceptance and credibility in the public domain. If CSR Communication is ineffective, it may weaken legitimacy, leading to reduced stakeholder trust. The Institutional Theory supports these findings, emphasizing that organizations gain legitimacy by aligning with social norms and expectations. Social Exchange Theory also reinforces that transparent communication fosters legitimacy by enhancing public perception and trust.

In exploring the impact of CSR Communication on Corporate Trust, the study found a very strong relationship, with a coefficient of 0.990, a T-statistic of 1156.514, and a p-value of 0.000. This confirms that CSR Communication plays a crucial role in building trust among BPJS Ketenagakerjaan participants. Strong Corporate Trust is essential for participant loyalty and engagement in social security programs. However, if CSR Communication is inconsistent or lacks transparency, it can undermine trust. These findings align with Social Exchange Theory, which posits that mutual trust between organizations and stakeholders is built through transparent and responsible interactions. Signaling Theory further supports that clear and credible CSR messages enhance trust by demonstrating the institution's commitment to ethical practices.

The study also analyzed the relationship between Corporate Legitimacy and Corporate Reputation, finding a significant positive influence with a coefficient of 0.400, a T-statistic of 21.328, and a p-value of 0.000. This suggests that stronger legitimacy leads to an enhanced reputation,

reinforcing BPJS Ketenagakerjaan's credibility. The study highlights the importance of transparency, accountability, and social acceptance in maintaining a positive reputation. Institutional Theory supports this by emphasizing that organizations with strong legitimacy are perceived as more trustworthy, thereby enhancing their reputation.

In contrast, the study found that Corporate Trust did not significantly influence Corporate Reputation, with a coefficient of -0.070, a T-statistic of 1.712, and a p-value of 0.087. This indicates that while BPJS Ketenagakerjaan participants may trust the institution, this trust does not necessarily translate into an improved reputation. Other factors, such as institutional transparency, service effectiveness, and public perception, may have a more substantial impact. The findings suggest that Corporate Reputation is more influenced by broader institutional credibility and communication strategies rather than individual trust levels.

Additionally, the study examined the mediating role of Corporate Legitimacy in the relationship between CSR Communication and Corporate Reputation, confirming its significant mediation effect with a coefficient of 0.379, a T-statistic of 21.079, and a p-value of 0.000. This implies that legitimacy strengthens the impact of CSR Communication on Corporate Reputation, reinforcing the institution's credibility. Institutional Theory supports this by asserting that legitimacy enhances an organization's reputation through public trust and social acceptance. However, Corporate Trust did not mediate the relationship between CSR Communication and Corporate Reputation, as indicated by a coefficient of -0.070, a T-statistic of 1.712, and a p-value of 0.087. This suggests that while CSR Communication may build trust, this trust alone is insufficient to enhance reputation. Other factors, such as legitimacy, transparency, and regulatory compliance, play a more significant role.

Overall, the study concludes that CSR Communication is a critical factor in shaping Corporate Reputation through its influence on Corporate Legitimacy and Corporate Trust. While legitimacy acts as a strong mediator, trust alone does not directly enhance reputation. BPJS Ketenagakerjaan must therefore focus on strengthening institutional legitimacy, transparency, and public engagement to maintain a strong and sustainable reputation

4. Conclusion

The study concludes that CSR Communication is crucial in shaping BPJS Ketenagakerjaan's legitimacy, trust, and reputation. Effective CSR communication enhances public perception of institutional integrity, particularly in post-crisis reputation recovery. The findings show that CSR Communication significantly influences Corporate Reputation ($\beta = 0.678$, $p < 0.001$) and strongly impacts Corporate Legitimacy ($\beta = 0.985$, $p < 0.001$), reinforcing transparency and public trust. While CSR Communication positively affects Corporate Trust ($\beta = 0.990$, $p < 0.001$), trust does not mediate the relationship between CSR Communication and Corporate Reputation. Instead, Corporate Legitimacy serves as a key mediator ($\beta = 0.379$, $p < 0.001$), supporting Legitimacy Theory (Suchman, 1995). This contrasts with private sector studies, indicating that legitimacy plays a more significant role in public institutions than trust (Hu et al., 2020). Future research should explore additional factors influencing CSR Communication's effectiveness, such as media exposure, stakeholder engagement, and financial literacy. Expanding respondents to include employees, regulators, academics, and the general public would provide broader insights. A qualitative or longitudinal approach could track changes in public perception over time, while comparative studies with BPJS Kesehatan, private insurers, or international social security institutions could offer best practices. Since Corporate Trust was not a significant mediator, further research should investigate other mediating factors like brand loyalty, corporate performance, or public relations strategies. From a practical perspective, BPJS Ketenagakerjaan should enhance transparency in CSR Communication by using interactive digital platforms, real-time dashboards, and open-access data. Engaging stakeholders through live Q&A sessions, surveys, and open discussions would foster inclusivity and public trust. Storytelling, showcasing CSR beneficiaries' success stories, can strengthen emotional connections and credibility. Leveraging digital technology—such as chatbots, mobile apps, and automated notifications—would improve accessibility and engagement. By implementing these strategies, BPJS Ketenagakerjaan can strengthen corporate legitimacy and reputation in a sustainable

manner. A well-structured CSR Communication strategy that prioritizes transparency, stakeholder engagement, and digital optimization will ensure long-term public trust and reinforce BPJS Ketenagakerjaan's credibility as a responsible public institution.

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