

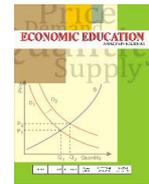


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## The Effect of Spirituality on Intention to do Corporate Social Responsibility

Klemensia Erna Christina Sinaga✉

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Department of Accounting, Universitas Sanata Dharma, Sleman, Indonesia

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*Corporate Social Responsibility; Intention; Spirituality*

### Abstract

The purpose of this study was to examine the effect of spirituality on the intention to do corporate social responsibility (CSR). This study used a survey method and participants were the owner, manager, or one of the decision-makers in a printing company in Indonesia. The number of respondents was 47 from 38 printing companies in Indonesia. The analytical method used regression analysis. The test results showed that when the five dimensions of the independent variables were tested together, it can be concluded that spirituality affected the intention to do CSR. The independent variable in this study, namely spirituality had five dimensions, namely self-awareness, the importance of spiritual beliefs in life, spiritual practice, spiritual needs, and spiritual definition and the impact of spirituality. When tested per dimension, the results obtained that the dimension of self-awareness and the dimension of spiritual needs were two dimensions that had a relationship or correlation with the intention to carry out CSR, while the dimension of the importance of spiritual beliefs in life and the dimension of spiritual practice had no relationship or correlation with the intention to do CSR. The findings of this study expand accounting research, especially regarding spirituality and CSR.

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✉ Correspondance Address:

Jl. Affandi, Mrican, Caturtunggal, Depok, Sleman, DIY 55281

Email: [klemensia\\_sinaga@yahoo.co.id](mailto:klemensia_sinaga@yahoo.co.id)

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## INTRODUCTION

The issue of corporate social responsibility (CSR) policies has become an interesting topic to be studied in several works of literature. CSR is a set of corporate standards for generating impact on society and has the potential to contribute to sustainable development and poverty reduction in the world. The impact of the CSR policy depends on which approach the company chooses.

CSR is a lot of terms about corporate responsibility, in legislation using social and environmental responsibility or corporate social responsibility or sometimes people call it business social responsibility or corporate citizenship or corporate responsibility or business citizenship. The terms above have the same meaning and are often used to refer to the meaning of CSR. Although CSR is still very little, it has been strictly regulated in Indonesia, namely in Law Number 40 of 2007 concerning Limited Liability Companies, Law Number 25 of 2007 concerning Investment, and Regulation of the Minister of State for State-Owned Enterprises Number Per-5/ MBU/2007 concerning BUMN Partnership Program with Small Business and Community Development Program, specifically for BUMN companies ((Marnelly, 2012),(Nayenggita et al., 2019),(Kurnia et al., 2020)).

CSR policies are known to have a positive impact in the form of competitive advantage ((Branco & Rodrigues, 2013),(Sudaryanti & Riana, 2017),(Widagtha et al., 2019)). Based on this, several companies have begun to include CSR as part of their corporate strategy which has a considerable impact on the company in improving performance, this needs to be considered by company managers who care about the company's overall competitiveness (Schouten, 2013). CSR policies also provide internal and external benefits for the company. The internal advantage is that it helps the company develop new resources and capabilities related to the corporate culture, while the external advantage is related to the influence on the company's reputation Bran-

co & Rodrigues (2013) as well as a reflection of individual personal values (Hemingway & Madagan, 2013).

Studies show that companies that exploit natural resources such as mining, gas, and other energy companies have social and environmental responsibilities to carry out CSR policies. Other forms of business that should have social responsibility include companies whose business activities have an impact on health and damage the environment, such as cigarette companies and chemical companies. This form of a company generally has a CSR program as a form of social responsibility. On the other hand, other industrial companies that should also carry out CSR do not take the same steps. CSR has also been carried out by large companies, but small companies are less involved in the CSR agenda. On the other hand,

This study examines the intention to carry out CSR in 47 socially responsible printing companies in Indonesia. The printing industry is very competitive and faces pressure from its competitors, especially large companies that can provide products with greater value at lower costs (Pan et al., 2014). Steps that can be taken by printing companies in sustainable development are eco-printing, and eco-lamination, and is involved in several CSR projects. Examples of commitments taken by companies are reducing resource consumption and waste generation, as well as increasing the social sustainability of employees and suppliers. There needs to be awareness that CSR is a consequence of business obligations to society, not as a consequence of legal or economic objectives (Mariatza & Nadia, 2021). In addition, small companies prefer to learn through networks and friends in the same industry so the involvement of several small companies to carry out CSR is a possible way for greater involvement of other companies in implementing CSR. This requires strong leadership or high motivation from individuals such as the owner or manager of the company so that the respondents in this study are the owners, managers, or become

one of the decision-makers in the company.

This study suspects that spirituality encourages companies to have the intention to do CSR. There have been many studies on CSR in companies that exploit natural resources, companies that damage health, and companies that damage the environment, while research on CSR related to small industries has not been done much. Based on the things above, this study wants to examine the effect of spirituality on the intention to do CSR.

This study examines the intention to carry out CSR in 47 socially responsible printing companies in Indonesia. There needs to be awareness that CSR is a consequence of business obligations to society, not as a consequence of legal or economic objectives. This study chose a printing company because small companies prefer to learn through networks and friends in the same industry so the involvement of several small companies to carry out CSR is a possible way so that there is greater involvement of other companies in implementing CSR. This requires strong leadership or high motivation from individuals such as the owner or manager of the company so that the respondents in this study are the owners, managers, or become one of the decision-makers in the company. Research indicates that the leadership's perception of a company's social policy will influence the willingness to participate, contribute, and initiate a social change initiative. The implementation of CSR is included in the strategic objectives that not only have the potential to change the corporate culture but also provide real social change (Aguilera et al., 2007).

Research indicates that employees' perceptions of a company's social policies will influence their willingness to participate, contribute, and initiate social change initiatives. The implementation of CSR is included in the strategic objectives that not only have the potential to change the corporate culture but also provide real social change (Aguilera et al., 2007).

Some companies combine spirituality with corporate strategy in the context of cor-

porate social responsibility (Karakas, 2010). Theory of Planned Behavior (Ajzen, 1988) is a research model that is often used in behavioral research. The theory of Planned Behavior assumes that behavior can be predicted by intention, and intention can be predicted by attitude, subjective norms, and perceived behavioral control. This study used the Theory of Planned Behavior to examine the intention to carry out corporate social responsibility. Based on the description above, the hypothesis is formulated as follows: spirituality affects the company's intention to carry out corporate social responsibility.

## METHODS

Respondents used in this study were 47 owners/managers/one of the decision-makers in 38 printing companies in Indonesia that do not yet have a CSR program. The choice of a printing company as a respondent was because the company was considered to have social responsibility for the use of energy sources where the company was located.

There were two variables in this research, namely spirituality and intention to do corporate social responsibility. The two variables were tested by using a survey method. Survey questionnaires were sent in 2 ways, namely sent directly accompanied by an attachment of a statement (informed consent) to guarantee the confidentiality of the data and respondents' answers and sent via the Google form link. Attachment to the statement (informed consent) is to avoid reluctance and gain the trust of the respondents in providing responses or answers.

Spirituality was measured by using an instrument or a questionnaire developed by Parsian & Dunning (2009) with the SQ approach. Each item of the spirituality measurement instrument was rated by using a Likert scale (SD=1, D=2, A=3, SA=4). The questionnaire was divided into five sub-scales, namely: Self-awareness (10 items), The importance of spiritual beliefs in life (4 items), Spiritual practice (6 items), Spiritual needs (9

items), Spiritual definition and the impact of spirituality (2 items).

Corporate social responsibility was measured by using a construct developed by Perez & del Bosque (2012) which is well established and has been widely used. The instrument used the SQ approach and each instrument item was rated with a Likert scale (SD=1 and SA=7). The questionnaire was divided into four sub-scales with a total of 20 item or statement scales, namely: Customers (5 items), Shareholders and Supervising Boards (4 items), Employees (5 items), Society (6 items).

Data Analysis Techniques were in the form of reliability and validity tests of the instrument. The reliability of the research instrument was measured by using Confirmatory Factor Analysis and the instrument reliability test was measured by using Cronbach Alpha. Normality testing was carried out by using the Kolmogorov Smirnov method. The criteria for testing the data using the Kolmogorov Smirnov method is that if the significance value is > 0.05 then the data is declared to be normally distributed and if the significance value is <0.05, then the data is declared to be not normally distributed. The statistical test used in this research is regression analysis.

**RESULTS AND DISCUSSION**

The results of the research instrument reliability test are presented in the Table 1, Table 2, and Table 4.

Normality test was done by Kolmogorov Smirnov test. The criteria for testing the data using the Kolmogorov Smirnov test is

**Table 1.** Case Processing Reliability Test Results Summary

	N	%
Cases Valid	30	100.0
Excluded	0	.0
Total	30	100.0

Source: Primary data processed, 2021

**Table 2.** Cronbach Alpha. Reliability Test Results

Cronbach's Alpha	N of Items
.893	29

Source: Primary data processed, 2021

that if the significance value is > 0.05 then the data is declared to be normally distributed and if the significance value is <0.05, then the data is declared to be not normally distributed.

Based on Table 3, the significance value (Asymp. Sig. 2-tailed) was 0.200 > 0.05, so it can be concluded that the data for spirituality

**Table 3.** Kolmogrov-Smirnov . Normality Test Results

Unstandardized Residual		
	N	47
Normal Parameters, b	mean	.0000000
	Std. Deviation	6.54958657
Most Extreme Differences	Absolute	.092
	Positive	.092
	Negative	-.083
Test Statistics		.092
asymp. Sig. (2-tailed)		.200c,d

Source: Primary data processed, 2021

and CSR variables were normally distributed. The results of hypothesis testing were in the form of regression analysis statistical tests. Regression analysis is more appropriate for situations where the dependent variable is metric, not non-metric or dichotomous. If the significance value is <0.05, then there is a correlation between the independent variable and the dependent variable. From statistical testing, it obtained a significance value of 0.000 <0.05 so that there was a correlation between spirituality and the intention to do corporate social responsibility (CSR).

**Table 4.** Item-Total Statistics. Reliability Test Results

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item- Total Correlation	Cronbach's Alpha if Item Deleted
VAR00001	116.7667	100.392	.114	.899
VAR00002	116.4333	94.668	.563	.887
VAR00003	116.3667	97.551	.427	.890
VAR00004	116.3000	98.010	.362	.891
VAR00005	116.3667	97.206	.505	.889
VAR00006	116.1667	96.557	.430	.890
VAR00007	116.8000	95.476	.311	.896
VAR00008	116.2333	95,771	.549	.888
VAR00009	115.9000	95.886	.639	.887
VAR00010	116.0000	96.345	.600	.887
VAR00011	116.0667	95.926	.654	.886
VAR00012	116.1333	96.602	.615	.887
VAR00013	116.1667	97.316	.562	.888
VAR00014	116.1333	95.154	.759	.885
VAR00015	116.5000	98.052	.387	.891
VAR00016	116.7333	97.651	.303	.893
VAR00017	116.8000	93.338	.431	.892
VAR00018	116.1000	94,990	.677	.886
VAR00019	116.4333	93.564	.464	.890
VAR00020	116.2333	94.185	.677	.885
VAR00021	116.1667	97.454	.642	.888
VAR00022	116.0333	99.964	.316	.892
VAR00023	116.6000	98.938	.186	.897
VAR00024	116.1333	98.464	.505	.889
VAR00025	116.2000	95.545	.379	.892
VAR00026	116.2333	97.978	.537	.889
VAR00027	116.1333	99.430	.341	.892
VAR00028	116.0667	96.340	.615	.887
VAR00029	115.9333	96.133	.614	.887

Source: Primary data processed, 2021

**Table 5.** Pearson Correlations Test Results

		Independent	Dependent
Independent	Pearson Correlation	1	.557**
	Sig. (2-tailed)		.000
	N	47	47
Dependent	Pearson Correlation	.557**	1
	Sig. (2-tailed)	.000	
	N	47	47

\*\* . Correlation is significant at the 0.01 level (2-tailed)

Source: Primary data processed, 2021

**Table 6.** ANOVA . Regression Test Results

Model	Sum of Squares	df	Mean Square	F	Sig.	
1	Regression	1778,692	4	444.673	9.465	.000b
	Residual	1973.266	42	46.983		
	Total	3751.957	46			

Source: Primary data processed, 2021

**Table 7.** Model Regression Test Results Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.689a	.474	.424	6.854

Source: Primary data processed, 2021

Based on the table of ANOVA statistical test results, the significance value (Sig.) in the F test was 0.000. The significance value was <0.05, so as the basis for decision making in the F test, it can be concluded that the spirituality variable which has five dimensions affected the intention to carry out CSR. After obtaining the significance value of the F test, it can be interpreted the value of the coefficient of determination or R Square in the regression analysis. The value of R Square or the coefficient of determination was 0.474 which means that the effect of the independent variable, namely spirituality, on the dependent variable, namely the intention to do CSR was 47.4%. The R Square value tested the effect of the independent variables together. The inde-

pendent variable, namely spirituality itself has five dimensions, namely self-awareness, the importance of spiritual beliefs in life, spiritual practice, spiritual needs, and spiritual definition and the impact of spirituality. Researchers conducted statistical tests to test each of these dimensions on the dependent variable, namely the intention to carry out CSR.

Based on the Table 8, the Pearson Correlation value for the dimension of self-awareness was 0.501, the significance value for the dimension of the importance of spiritual beliefs in life was 0.259, the significance value for the dimension of spiritual practice was 0.271, the significance value for the dimension of spiritual needs was 0.630, and for the spiritual dimension, the definition and the impact

**Table 8.** Correlations Regression Test Results

		Independent 1	Independent 2	Independent 3	Independent 4	Dependent
Independent 1	Pearson Correlation	1	.496**	.378**	.436**	.501**
	Sig. (2-tailed)		.000	.009	.002	.000
	N	47	47	47	47	47
Independent 2	Pearson Correlation	.496**	1	.527**	.426**	.259
	Sig. (2-tailed)	.000		.000	.003	.079
	N	47	47	47	47	47
Independent 3	Pearson Correlation	.378**	.527**	1	.455**	.271
	Sig. (2-tailed)	.009	.000		.001	.065
	N	47	47	47	47	47
Independent 4	Pearson Correlation	.436**	.426**	.455**	1	.630**
	Sig. (2-tailed)	.002	.003	.001		.000
	N	47	47	47	47	47
Dependent	Pearson Correlation	.501**	.259	.271	.630**	1
	Sig. (2-tailed)	.000	.079	.065	.000	
	N	47	47	47	47	47

\*\* . Correlation is significant at the 0.01 level (2-tailed).

Source: Primary data processed, 2021

of spirituality was an open question. In addition, the significance value for the dimension of self-awareness was 0.000, the significance value for the dimension of the importance of spiritual beliefs in life was 0.079, the significance value for the dimension of spiritual practice was 0.065, the significance value for the dimension of spiritual needs was 0.000.

#### **The Effect of Spirituality on Intentions to Conduct Corporate Social Responsibility (CSR)**

Based on the table of ANOVA statistical test results, the significance value (Sig.) in the F test was 0.000. The significance value was <0.05, so as the basis for decision-making in

the F test, it can be concluded that the spirituality variable which has five dimensions affected the intention to carry out CSR. After obtaining the significance value of the F test, it can be interpreted as the value of the coefficient of determination or R Square in the regression analysis. The value of R Square or the coefficient of determination was 0.474 which means that the effect of the independent variable, namely spirituality, on the dependent variable, namely the intention to do CSR was 47.4%. The R Square value tested the effect of the independent variables together.

Researchers conducted statistical tests to test each of these dimensions on the dependent variable, namely the intention to carry

out CSR. The independent variable, namely spirituality itself has five dimensions, namely self-awareness, the importance of spiritual beliefs in life, spiritual practice, spiritual needs, and spiritual definition and the impact of spirituality. Based on the results of statistical tests, the Pearson Correlation value for the dimension of self-awareness was 0.501, the significance value for dimension of the importance of spiritual beliefs in life was 0.259, the significance value for the dimension of spiritual practice was 0.271, the significance value for dimension of the spiritual needs was equal to 0.630, and for the spiritual dimension of the definition and the impact of spirituality was an open question. In addition, the obtained significance value for the dimension of self-awareness was 0.000,

From the result of Pearson Correlation value for the four dimensions of spirituality which were all positive, it can be interpreted that the higher the dimension of spirituality, self-awareness, the importance of spiritual beliefs in life, spiritual practice, and spiritual needs, the higher the intention to do CSR. The highest Pearson Correlation value was the dimension of the spiritual needs, which was 0.630, followed by the dimension of self-awareness of 0.501, the dimension of spiritual practice of 0.271, and the dimension of the importance of spiritual beliefs in life of 0.259. Based on the results of the significance value, the relationship per dimension to the intention to do CSR or dimension of self-awareness and the dimension of spiritual needs were two dimensions that had a relationship or correlation with the intention to carry out CSR. This can be seen from the significance value of both  $<0.05$ , which was 0.000, while the dimension of the importance of spiritual beliefs in life and the dimension of spiritual practice did not have a relationship or correlation with the intention to do CSR. This can be seen from the significance value, namely for the dimension of the importance of spiritual beliefs in life was 0.079 and the significance value for the dimension of spiritual practice was 0.065. The two significance values were  $>0.05$ .

The results of this study were in line with research conducted by Tahir et al., (2015) which stated that managers consider CSR practices and religiosity (spirituality) an important part of business. However, this study contradicted the results of research conducted by Butt et al., (2019) and van Aaken & Buchner (2020) who argued that religiosity in society did not play a significant role in determining the effect of CSR perceptions; but consumer confidence in the company's CSR activities turned out to be an important factor. Therefore, it can be concluded that CSR had business value if consumers had a good perception of CSR which was determined by their belief in the company, but not by religious orientation.

CSR is a corporate decision-making that is associated with ethical values, fulfills the rules and legal decisions and respects humans, society and the environment. Some of the things that are included in this CSR include corporate governance, corporate care for the environment, workplace conditions and standards for employees, company-community relations, and corporate social investment. (Sudaryanti & Riana, 2017), (Nayenggita et al., 2019), (Kurnia et al., 2020). CSR is in line with the view of spirituality (Islam) about humans in relation to themselves and the social environment, can be presented with four axioms, namely unity, balance, free will, and responsibility (responsibility) (Muslihati et al., 2018).

The implementation of CSR is getting more attention, especially in Indonesia due to the emergence of various problems caused by the negligence of the business community in maintaining corporate responsibility towards the environment and surrounding communities. The success of CSR implementation is largely determined by the willingness and awareness of the company that problems that arise in society are problems and the company's responsibility as well. This is because only socially responsible companies will win the battle for the most qualified human resources in the future by understanding the consequences of

a socially responsible way of doing business on the way they recruit and retain employees ((Rahman, 2004) (Widodo, 2014)).

## CONCLUSION

Based on the results of hypothesis testing, when the five dimensions of the independent variables were tested together, it can be concluded that spirituality affected the intention to do CSR. When tested per dimension, the results showed that the dimension of self-awareness and the dimension of spiritual needs were two dimensions that had a relationship or correlation with the intention to carry out CSR. This can be seen from the significance value of both  $<0.05$ , which was 0.000, while the dimension of the importance of spiritual beliefs in life and the dimension of spiritual practice had no relationship or correlation to the intention to carry out CSR. This can be seen from the significance value, namely for the dimension of the importance of spiritual beliefs in life was 0.079 and the significance value for the spiritual practice dimension was 0.065.

Further research is expected to reach more respondents and respondents from various regions in Indonesia, not only from Java. In addition, further research can also use other variables that are thought to influence the intention to carry out CSR and examine the benefits of CSR, especially for companies in developing countries where literacy is still low, poverty rates are high, religious beliefs are strong, and the traditional value system of different ethnic groups exists. -different.

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