

DAFTAR PUSTAKA

Buku

- Carroll, A. B., & Buchholtz, A. K. (2015). *Business and Society: Ethics, Sustainability, and Stakeholder Management* (9th ed.). Cengage Learning.
- Emerson, J., Wachowicz, J., & Chun, S. (2000). *Social Return on Investment: Exploring Aspects of Value Creation in the Nonprofit Sector*. Harvard Business School.
- Epstein, M. J., & Yuthas, K. (2014). *Measuring and Improving Social Impacts: A Guide for Nonprofits, Companies, and Impact Investors*. Berrett-Koehler Publishers.
- Freeman, R. E. (1984). *Strategic Management: A Stakeholder Approach*. Pitman.
- Sekaran, U., & Bougie, R. (2016). *Research Methods for Business: A Skill Building Approach* (7th ed.). John Wiley & Sons.

Jurnal, Laporan, dan Dokumen Online

- Alexander, J., & Buchholz, R. (1978). Corporate social responsibility and stock market performance. *Academy of Management Journal*, 21(3), 479–486. <https://doi.org/10.5465/255728>
- Arena, M., Azzone, G., & Bengo, I. (2015). Performance measurement for social enterprises. *Voluntas*, 26(2), 649–672. <https://doi.org/10.1007/s11266-013-9436-8>
- Arvidson, M., Lyon, F., McKay, S., & Moro, D. (2013). Valuing the social? The nature and controversies of measuring social return on investment (SROI). *Voluntary Sector Review*, 4(1), 3–18. <https://doi.org/10.1332/204080513X661554>
- Bagnoli, L., & Megali, C. (2011). Measuring performance in social enterprises. *Nonprofit and Voluntary Sector Quarterly*, 40(1), 149–165. <https://doi.org/10.1177/0899764009351111>
- Bappenas. (2020). *Panduan pelaksanaan tanggung jawab sosial dan lingkungan badan usaha milik negara untuk mendukung pencapaian tujuan pembangunan berkelanjutan (TPB/SDGs)*. Kementerian PPN/Bappenas.

- Burdge, R. J. (2003). The practice of social impact assessment—Background. *Impact Assessment and Project Appraisal*, 21(2), 84–88. <https://doi.org/10.3152/147154603781766356>
- Congdon, W., Simms, M., & De Vita, C. (2021). *Assessing the Impact of Community-Level Initiatives: A Literature Review*. Urban Institute. https://www.urban.org/sites/default/files/publication/103920/assessing-the-impact-of-community-level-initiatives_1.pdf
- Ebrahim, A., & Rangan, V. K. (2014). What impact? A framework for measuring the scale and scope of social performance. *California Management Review*, 56(3), 118–141. <https://doi.org/10.1525/cmr.2014.56.3.118>
- GECES. (2014). Proposed Approaches to Social Impact Measurement in European Commission Legislation and Practice Relating to EuSEFs and the EaSI. European Commission. <https://ec.europa.eu>
- Gibbon, J., & Dey, C. (2011). Developments in social impact measurement in the third sector: Scaling up or dumbing down? *Social and Environmental Accountability Journal*, 31(1), 63–72. <https://doi.org/10.1080/0969160X.2011.556399>
- Hall, M. (2014). Evaluation logics in the third sector. *Voluntas*, 25(2), 307–336. <https://doi.org/10.1007/s11266-012-9339-8>
- Hlady-Rispal, M., & Servantie, V. (2018). Deconstructing the way in which value is created in the context of social entrepreneurship. *International Journal of Management Reviews*, 20(1), 62–80. <https://doi.org/10.1111/ijmr.12113>
- Kementerian BUMN Republik Indonesia. (2023). Laporan Tahunan Program Tanggung Jawab Sosial dan Lingkungan (TJSL) BUMN 2023. Jakarta: Kementerian BUMN.
- Maier, F., Schober, C., Simsa, R., & Millner, R. (2015). SROI as a method for evaluation research: Understanding merits and limitations. *Voluntas*, 26(5), 1805–1830. <https://doi.org/10.1007/s11266-014-9490-x>

- Millar, R., & Hall, K. (2013). Social return on investment (SROI) and performance measurement: The opportunities and barriers for social enterprises in health and social care. *Public Management Review*, 15(6), 923–941. <https://doi.org/10.1080/14719037.2012.698857>
- Nicholls, A., Lawlor, E., Neitzert, E., & Goodspeed, T. (2012). A Guide to Social Return on Investment. The SROI Network. <http://www.socialvalueuk.org>
- O’Flynn, J. (2009). The cult of collaboration in public policy. *Australian Journal of Public Administration*, 68(1), 112–116. <https://doi.org/10.1111/j.1467-8500.2008.00609.x>
- Porter, M. E., & Kramer, M. R. (2011). Creating shared value: Redefining capitalism and the role of the corporation in society. *Harvard Business Review*, 89(1/2), 62–77.
- PT Pupuk Iskandar Muda. (2023). Laporan Keberlanjutan PT Pupuk Iskandar Muda 2023. Aceh: PT Pupuk Iskandar Muda.
- Puspita, R. D., & Yasa, N. N. K. (2019). The effect of social performance on the image of the company through corporate social responsibility disclosure. *Jurnal Ekonomi dan Bisnis*, 22(2), 139–156. <https://doi.org/10.24914/jeb.v22i2.2237>
- Rahman, F., & Sutopo, W. (2021). Analisis Social Return on Investment (SROI) pada program CSR. *Jurnal Ekonomi dan Pembangunan*, 29(1), 12–25. <https://doi.org/10.23917/jep.v29i1.15055>
- Said, R., Alam, S. S., & Aziz, M. A. A. (2015). Corporate social responsibility and corporate image: Evidence from a developing country. *Social Responsibility Journal*, 11(2), 219–234. <https://doi.org/10.1108/SRJ-02-2013-0016>
- Salanova, M., Agut, S., & Peiró, J. M. (2005). Linking organizational resources and work engagement to employee performance and customer loyalty: The mediation of service climate. *Journal of Applied Psychology*, 90(6), 1217–1227. <https://doi.org/10.1037/0021-9010.90.6.1217>

- Schaltegger, S., Lüdeke-Freund, F., & Hansen, E. G. (2012). Business cases for sustainability: The role of business model innovation for corporate sustainability. *International Journal of Innovation and Sustainable Development*, 6(2), 95–119.
- Smith, A., & Jones, B. (2024). The Impact Assessment of CSR Program using Social Return on Investment. *Business and Economic Journal*, 2024, 1–15.
<https://wseas.com/journals/bae/2024/a705107-2399.pdf>
- Snelson, P., & Jones, R. (2020). Community-based environmental programs: Dual benefits for ecosystems and local livelihoods. *Sustainability*, 12(18), 7654.
<https://doi.org/10.3390/su12187654>
- Social Value International. (2019). SROI Practitioner Guide 2019.
<https://socialvalueint.org/resources/sroi-practitioner-guide>
- The SROI Network. (2012). A Guide to Social Return on Investment. London: Social Value UK.