The Relationship of Corporate Social Responsibility and Corporate Image With Risk Society as a Moderating Variable on Service Provider Company

Yvonne Augustine Sudibyo [a], Nusrah Nur Atikah [b]
[a,b] Department of Accounting, Faculty of Economics, Trisakti University, Jakarta, Indonesia.
Corresponding authour: yvonneags@gmail.com

Abstract: Research about Risk Society was still new issue and only few researcher consider this risk in their idea of research. Also, only few researchers consider Trust information in their research. Besides, the object of the research is unique, that is service providers. All of this were the significance motivation for doing research with this topic and object. The purpose of this research was to determine that corporate social responsibility have an influence on corporate image with risk society as a moderating variable. The independent variables in this model are corporate social responsibility. The dependent variable is corporate image, measured by corporate organizational image and corporate product image. The moderating variable is risk society. This research was the replication of the research of Chiu and Hsu (2010), but the industry is different which was used Telecommunication industry.

Data for this research were obtained by distributing questionnaires to students of some Unoversities. We distributed 200 Questionnaires to respondents who use a telecommunications service or service providers. The sampling technique used was purposive convenience sampling method. The number of questionnaires collected were 176, but there were 4 questionnaires deleted because of not fully answered. This research uses multiple regression analysis. An analytical tool that used to analyze the hypothesis is SPSS 21.

The finding of this research were those Corporate Social Responsibility has positive influence and significant effect on the Corporate image. Second, Corporate Social Responsibility has positive influence and significant effect on the Company's Product Image. Third, that Risk perception did not support the relationship between Corporate Social Responsibility with company Image. Fourth, Risk perception did not support the relationship between Corporate Social Responsibility with company Product Image. Fifth, Trust information does not support the relationship between Corporate Social Responsibility to Company Image. Sixth, Trust information does not support the relationship between Corporate Social Responsibility and Company product image .All the hypotheses supported the research of Chiu and Hsu(2010) which was conducted in Taipei.
This research has limitation of number of samples that was respondents just in Jakarta and should be extended to outside Jakarta or Indonesia for future research. Also, this research was only in the area of service provider .It is better to consider other industry which has risk society such as cigarette company.

Future research needs to considering other variables such as modern technology instead of Risk society and fashionable needs instead of trust information as important thing that customers choose to buy product. Also, there is possibility to consider Company Reputation as intervening variable.

Keywords: Corporate Social Responsibility and Risk Society

Introduction

I n the last of two decade, there have been an increase in the issue of Corporate Social Responsibility (hereafter CSR) and implement CSR activities. Most companies think that doing CSR is very important. For doing CSR activities, a company needs money. Therefore there is contradiction, if the company does not get profit, how to do the CSR.   A company that doing CSR should report the CSR activities as cost or investment.

Bebbington, Larrinaga and Moneva(2007) in their paper talking about CSR reporting which takes many forms. They said that CSR reporting most commonly is either production of the information in annual report and account package which including both voluntary or mandatory information. But the other company may report CSR activities in Sustainability report as a stand alone report. Also company can produce Creating Share Value Report such as Nestle Reporting.

Why the company concern and consider about doing CSR? According to Saputri (2010) , there are four reasons why CSR is becoming very important in the formation of CI (Corporate Image) First , the transparency factor which puts the company seemed to always be in a microscope lens. It means the company can be viewed by anyone who thinks that corporate social responsibility activities of that company is real . The second factor is the knowledge of the consumer in choosing a product or a company that not only the underlying business from the price, but also consider the social and environmental factors. The third factor is the sustainability of a company as the universe . And the last is in this era of globalization where people want to make it balance between the desire of the company to get profit and a wider public desire.

At the other point of view, the business activities of a company to procedure products or service can also produce hazardous waste, increase hot weather, pollution, and others. This business activity will influence the environment and society. So, there is risk in environment & social, instead of opportunity to get profit. Like a computer company, instead of produce computers, this company also produce waste. Besides, the computer company needs to think about how to dispose the computer if the computer cannot be used anymore. The other company such as chemical company will produce waste after producing their main product. Company who understand and realize the result of their business will think how to treat this waste. This is the Risk to use of producing a computer in the company. Other is risk Society as a customer problem in using computer.

Beck 's (1992) studied " Risk Society " stated that after the industrialization and the development of technology , there are various facilities that will cause pollution and environmental destruction . This pattern is called "Risk" . In this context, the company is considered " produces " a thing called " risk society " . When consumers got a benefit from the convenience of telecommunications, they will also have the risks associated with the products. Therefore, telecommunication service providers need to offer something more than just a business to differentiate the services provided from other telecommunications services company, dealing with the responsibilities and maintain the company's image.

Problem Statements

- How corporate social responsibility (CSR) has a positive effect on the image of the company's organization;
- How corporate social responsibility (CSR) has a positive effect on the image of the company's products;
- How risk perceptions negatively affect the relationship between corporate social responsbility (CSR) and corporate image of the organization;
- How risk perceptions negatively affect the relationship between corporate social responsbility (CSR) and the image of the company's products;
- How information trust has affect the relationship between corporate social responsbility (CSR) and corporate image of the organization, and
- How information trust has affect the relationship between corporate social responsbility (CSR) and the image of the company's products.

Purpose of Research

- This research is expected to contribute to the practical aspects of providing input to the mobile telecommunications industry companies in Indonesia to be taken into consideration in solving problems related to the implementation of the activities of the concept of Corporate Social Responsibility and Corporate Image.

- The results of this study are expected to be a reference for further research, especially in the conduct of research in the field of corporate social responsbility (CSR).

Literature Review

Before conducting the study, first described the definition of the variables and everything related to this research.

Corporate Social Responsbility (CSR)
CSR is a company's Responsibility to address the impacts of corporate activities on the environment (environmental and other internal and external stakeholders), both positive impacts (social benefits) or negative (social costs). The practice of CSR in Indonesia is still voluntary, this is due to the absence of definite reference and implementation of the concept of the organizational responsibilities. But some company in Indonesia made a mandatory reporting.
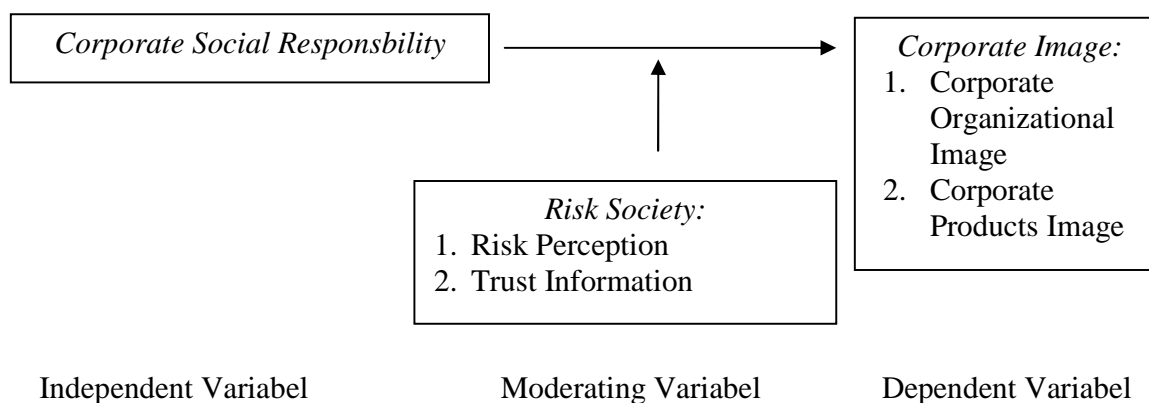
Risk Society
Ulrich Beck(1998), said that Risk Society describes the "risk" as the possibilities of physical damage (including social mental) caused by technological process and other processes, such as the social, political, communication, sexual. Risk, therefore, has a close relationship with the system, the model, and the process of change in a society (industrialization, modernization, development), which will determine the level of risk that would be faced by society.

Corporate Image
The image is a picture of every one of the private company, organization or product (Dictionary of Indonesian 1995:32). Kotler (2008) broadly define image as the sum of beliefs, images, and impressions that a person belongs to an object. The object in question could be a person, organization, or other group of people he knew. If the object in the form of organization, means all beliefs, images, and impressions of the organization of an image of a person.

Brancoo and Rodrigues (2006) stated that corporate image relates to corporate social responsbility (CSR) as the process of communicating the social and environmental influences associated with the economic action of some groups in society. Branco and Ridrigues (2006) stated that corporate image relates to corporate social responsbility used by stakeholders.

Research Framework

```
┌─────────────────────────────────────┐                    ┌──────────────────────────┐
│ Corporate Social Responsbility      │ ─────────────────► │ Corporate Image:         │
└─────────────────────────────────────┘          ▲         │ 1. Corporate             │
                                                  │         │    Organizational        │
                                                  │         │    Image                 │
                        ┌─────────────────────────┴──┐      │ 2. Corporate             │
                        │ Risk Society:               │      │    Products Image        │
                        │ 1. Risk Perception          │      └──────────────────────────┘
                        │ 2. Trust Information         │
                        └─────────────────────────────┘
```

Independent Variabel   Moderating Variabel   Dependent Variabel

Hypotheses Development

The influence of corporate social responsbility (CSR) to the corporate image of the organization.
Jurisova, V., Durkova, K (2012) said that CSR is one of the most important factors affecting the company's image. The effective communication of CSR activities will provide an understanding and recognition of the value of the company, which will have an impact on the identity of the company and then the company's image. Virvilaite and Daubaraite (2011) states that corporate social responsbility influence corporate image but does not affect significantly.

Based on these descriptions, the researchers formulate hypotheses as follows:

H1 : Corporate social responsbility (CSR) has a positive affect on the
**   image of the company's organization.**

1. The influence of corporate social responsbility (CSR) on the image of the company's products.

Chiu and Hsu (2010) states when a company sets a high standard for their social responsibility, then the consumer will have more comfort in consuming / using the product. Oktaviana (2012) states that CSR is not a cost but an investment company, since the company's image according to the community is very influential on the products that produced by these companies.
Based on these descriptions, the researchers formulate hypotheses as follows:

H2 : Corporate social responsbility (CSR) has a positive affect on the image
**   of the company's products.**

2. The influence of risk perception on the relationship between corporate social responsbility (CSR) and corporate image of the organization.

According to Beck (2006) are "interrelated processes" and is a consequence of technological progress and produce technological innovations that have the effect of destroying globally. Chiu and Hsu (2010) suggested to promote social responsibility, the company will create a good corporate image in the eyes of consumers.
Based on these descriptions, the researchers formulate hypotheses as follows:

H3 : The perception of risk has a negative effect on the relationship between corporate social
**   responsbility (CSR) and corporate image of the organization.**

3. The influence of risk perception on the relationship between corporate social responsbility (CSR) and corporate product image

With responsilbility principle, companies are required to consider the interests of stakeholders of the company, creating value added of products and services for the company's stakeholders and maintain the continuity of the value added created. (Rahadhini, 2005). The continued development of technology will be produce some risks. If the risks become increase then this will certainly affect the corporate image of the organization.
Based on these descriptions, the researchers formulate hypotheses as follows:

H4 : The perception of risk has a negative effect on the relationship between corporate social
**   responsbility (CSR) and the image of the company's products..**

4. The influence of trust information on the relationship between corporate social responsbility (CSR) and corporate image of the organization

Becks (2006) suggested that the industrial and technological developments will lead to a variety of risks in the community. The company delivered a variety of information through a various ways. However, people may feel the presence of inconsistent information between the company and the message is delivered, which causes discomfort and cast doubt on the company's confidence in the company.
Based on these descriptions, the researchers formulate hypotheses as follows:

H5 : Information trust has an influence on the relationship between corporate social responsibility
**   (CSR) and corporate image of the organization.**

5. The influence of trust information on the relationship between corporate social responsbility (CSR) and corporate product image

Chiu and Hsu (2010) suggested in modern era, both media and communications disseminate information about a risk that perceptions of risk are formed in the community will be affected by the delivery of information. The media sometimes brings news that does not comply with the state tend to be exaggerated. However, good communication and consistent company can also minimize the news / information about a product that does not accurately be accurate

H6 : Information trust has an influence on the relationship between corporate social responsibility
**   (CSR) and corporate image of the organization.**

Research Methodology

1. Sample and Data

The data in this study belong to the primary data because this data get directly from the respondent and must be processed first. Questionnaires distributed. Sample collection method used was non-probability sampling method and sampling was done by using purposive sampling the 200 respondents were determined by the method of sampling convinience.

2. Measurement of Variabels

1. Independent Variable

   The independent variable in this study is corporate social responsbility as measured by the four constructs. There are the interests of employees and consumers, the relationship between supply and demand, policy and community participation in the enterprise, environmental protection. These four constructs are summarized in the statement for the nine statements measuring corporate social responsbility..

2. Dependent Variable

   The dependent variable in this research is the corporate image. This research adopted the instruments from Chiu and Hsu (2010) who stated that there are three aspects of corporate image: The image of the company, the functional image, and the image of the product. Functional image and products image are combined into one category so there are two measurement categories for this variable are the organization's image and the image of the company's product company. Image of the organization is measured by six statements and the image of the company's products was measured with nine statements.

3. Moderating Variable

   Moderating variable in this study is the risk society or community at risk. The study includes a relatively risk society is still rare. This variable refers to the measurement of research and Hsui Chu (2010) that there are two measurement indicators: risk perception and trust information that is modified in accordance with the industry under study. Risk perception was measured with nine statements and information trust were measured with eight statements information.

3. Research Design

There are two method of data analysis used in this study. There are Simple Regression and Moderated Regression Analysis (Regression Analysis of Moderating) is a special application of linear regression where the regression equation contain element interaction (multiplication of two or more independent variables) (Liana 2009).

Before tested the hypothesis, there are instrument test and normality test, measurement is done by several criteria:

1. Validity Test

   Validity test is used to measure whether a valid or invalid questionnaires (Ghozali, 2013). A questionnaire as valid if the questions on the questionnaire were able to reveal something that will be measured by the questionnaire.

2. Reliability Test

   Reliability is a tool to measure a questionnaire which is an indicator of the variables or constructs. A questioner said to be reliable or reliable if someone answers the statement is consistent or stable over time. (Ghozali, 2013).

3. Normality test

   Normality test aims to test whether the regression model, the residual variable has a normal distribution (Ghozali, 2013).

Ghozali (2013) classify the moderator variable into three groups as shown in the figure below:

	Interact with criterion or predictor	Not Interact with criterion and predictor
Not interact with the predictor	1 Intervening, exogen, Antesedent, prediktor	2 Moderator (Homologizer)
Interact with the predictor	3 Moderator (Quasi Moderator)	4 Moderator (Pure Moderator)

By the following equation:

$Yi : \alpha + \beta 1Xi + \beta 1Xi + \beta 2Xi + \beta 3Xi*Zi + \varepsilon$

     If $\beta 3 = 0$; $\beta 2 \neq 0$ then Z is not a moderator variable, but as predictor variables (independent) see quadrant 1. Variable Z is a pure moderator variable (quadrant 4), $\beta 3 \neq 0$; $\beta 2 = 0$. Variable Z is a quasi moderator variable (kuadran3) if $\beta 3 \neq 0$; $\beta 2 \neq 0$.

Analysis and Results

Before analyzing the hypothesis, we need to test the validity and reliability of the research instrument. Using factor analysis the results of the validity is range from 0.66 – 0.78 factor value 0.66 which is the limit value of 0.4 can be classified valid indicator. The smallest value of the reliability test is 0.780 which is the limit value of 0.6 can be classified reliable indicator. so all measurement indicators can be judged valid and reliable..

Table 1. Moderating Variable Test

Hyphotesis	β_2	β_3	Variable
3	1,063	-0,033	Quasi Moderator
4	0,145	- 0,007	Independent
5	0,109	-0,002	Independent
6	0,243	-0,000	Independent

From the above table can be classified as the role of moderator variables in each research hypothesis.

Table 2. Hypothesis Testing

Hyphotesis	Variable	Adj. R^2	t tabel score	t value score	Sig.
1	*Corporate social responsbility*	0,023	1.97208	2,379	0,018
2	*Corporate social responsbility*	0,370	1.97208	10,851	0,000
3	*CSR* * Persepsi Risiko	0,053	1.97214	-2,807	0,005
4	*CSR* * Persepsi Risiko	0,373	1.97214	-1,050	0,295
5	*CSR* * Kepercayaan Informasi	0,015	1.97214	-0,177	0,859
6	*CSR* * Kepercayaan Informasi	0,447	1.97214	-0,177	0,859

1. **Influence of corporate social responsbility (CSR) on the image of the company's organization.**
   Based on table above, the Adjusted R Square value (coefficient of determination) is equal to 0.023 or by 2.3%, which means that the company's organizational image variable variations can be explained by the variables of corporate social responsbility is 2.3%, while the remaining 97.7% is explained by other variables.

   Based on the results in the table, corporate social responsibility variable has a significance value of 0.018 where 0.018 <0.05, and has a t value of 2.379 (t count> t table, ie 2.379> 1.97208), so it can be concluded that the Corporate Social Responsibility has positive influence and significant effect on the image Corporate organization with significantly lower values.

2. **Influence of corporate social responsbility (CSR) on the image of the company's products.**

   Based on table above, the Adjusted R Square value (coefficient of determination) is equal to 0.370 or by 37%, which means that the company's products image variable variations can be explained by the variables of corporate social responsbility is 37%, while the remaining 63% is explained by other variables.

   Based on the results, corporate social responsbility variable has a significance value of 0.000 where 0.000 <0.05 and has a t value of 10.851 (t count> t table, ie 10.851> 1.97208), so it can be concluded that the positive effect of Corporate Social Responsibility and significant to the Company's Product Image.

3. **The influence of risk perception on the relationship between corporate social responsbility (CSR) and corporate image of the organization**

   Based on the table above that the Adjusted R Square value (coefficient of determination) is equal to 0.053 or by 5.3%, which means the variation of the relationship between the image of the company's organization and corporate social responsbility can be explained by the risk perception variable by 5.3%, while the remaining 94,7% is explained by other variables.

   Based on the results, variable risk perception as measured by CSR*Perceived risk has a significance value of 0.005 where 0.005 <0.05, and has a t value of -2.807 (t count> t table, namely -2.807> 1.97214), so it can be concluded that the perception of risk has a significant negative effect on the relationship between Corporate Social Responsibility with Corporate Product Image.

4. **The influence of risk perception on the relationship between corporate social responsbility (CSR) and corporate product image**

   Based on the above table, the Adjusted R Square value (coefficient of determination) is equal to 0.373, or by 37.3%, which means the image variation of the variable product and the company's corporate social responsbility can be explained by the variables perception of risk by 37.3%, while the remaining 62, 7% is explained by other variables.

   Based on the results, risk perception variable as measured by CSR * Perceived risk has a significance value of 0.295 where 0.295> 0.05, and has a t value of -1.050 (t <t table, namely -1.050 <1.97214), so it can be concluded that risk perception doesn't has a negative and significant effect on the relationship between corporate social responsibility with corporate image products with significantly higher values.

5. **The influence of trust information on the relationship between corporate social responsbility (CSR) and corporate image of the organization**

   Based on the table that the Adjusted R Square value (coefficient of determination) is equal to 0.015 or by 1.5%, which means the relationship between image variation corporate organizations and corporate social responsbility can be explained by the variable perception of risk by 1.5%, while the remaining 98,5% is explained by other variables.

   Based on the results in the table, variable trust information as measured by the CSR information * Information Trust has a significance value of 0.859 where 0.859> 0.05, and has a t value of -0.177 (t <t table, namely -0.177 <1.97214), so it can be concluded that trust information doesn't has a significant negative effect on the relationship between corporate social responsibility at the company's product image.

6. **The influence of trust information on the relationship between corporate social responsbility (CSR) and corporate product image**

   Based on the table, the Adjusted R Square value (coefficient of determination) is equal to 0.447 or 44.7%, which means the image variation of the variable product and the company's corporate social responsbility can be explained by the variables of trust information by 44.7%, while the remaining 55, 3% is explained by other variables.

   Based on the results in the table trust information variable as measured by CSR * trust information has a significance value of 0.980 where 0.980> 0.05 and has a t value of 0.025 (t <t table, ie 0.025 <1.97214), so it can be concluded trust information has no effect and no significant effect on the relationship between corporate social responsibility at the company's product image.

Conclusion and Suggestion

Conclusion

Based on the analysis conducted can be summarized as follows :
There is a positive influence on the image of corporate social responsbility corporate organizations . This means that more CSR undertaken by telecommunications companies will increasingly shape the corporate image of the organization . The results of this study support the results of previous research that has been done Chiu and Hsu (2010) and Jurisova and Katarina (2012) .

In addition there is also a positive influence on the image of corporate social responsbility corporate product . This means that more CSR undertaken by telecommunications companies will increasingly shape the image of the company's products . The results of this study support the results of previous research that has been done Chiu and Hsu (2010) .

There is also a negative influence on the relationship between risk perception and image of corporate social responsbility corporate organizations . This means that when the perception of risk in developing telecommunications users increases, the effect of CSR on the corporate image of the organization will be reduced . The results of this study support the results of previous research that has been done Chiu and Hsu (2010) .

There is no negative influence on the relationship between risk perception of corporate social responsbility corporate and product image . This means that when the perception of risk is growing in users of telecommunications services increased , then there is no effect on the relationship between CSR and the image of the company's products . The results of this study support the results of previous research that has been done Chiu and Hsu (2010) .

There is no negative influence on the relationship of trust information and corporate social responsbility corporate image and organization . This means that when a growing confidence in the information that users of telecommunications services increased , then there is no effect on the relationship between CSR and the image of the company's products . The results of this study support the results of previous research that has been done Chiu and Hsu (2010) .

There is a positive influence on the relationship of trust information corporate social responsbility corporate and product image . This means that when a growing confidence in the information that users of telecommunications services increased , then there is no effect on the relationship between CSR and the image of the company's products . The results of this study support the results of previous research that has been done Chiu and Hsu (2010)

Managerial Implications

From the results of this study can provide feedback or suggestions for telecommunications companies in improving the corporate image .
First, how to improve the corporate image of the company is to increase the company's CSR. Mainlypublications that have been made by the company . Due to lack of information about CSR has made the company makes users sometimes do not know whether the company they use telecommunications services have been doing CSR activities.

Second, company can minimize the risk society , especially in the perception of risk by continue to try to minimize the risk that will happen . By improving the quality of performance of the company and the company's products will certainly enhance the quality and comfort of users of telecommunications services so that risks can be minimized . The smaller the risk that it will be a positive influence on the company's corporate image .
Third, company can minimize the risk society , especially with the Information Trust with open the required information by the users of telecommunications services . If the user gets the information it needs to build trust between users and telecommunications services company which will not interfere with the relationship between CSR with corporate image that has been built .

Next page

Research Limitation

The limitations in this study is the only study conducted on respondents in the Jakarta area by distributing questionnaires in the area of the campus environment and public spaces that surround the city center alone, so that research results can not be generalized for the Indonesian telecommunications industry in general.

Another limitation is the limited number of respondents is only 200 respondents, thus limiting the accuracy of the results that may be the result of this study can not be generalized to reach a wider research object, for example for the whole of Indonesia.

In addition to the fieldwork is limited to only certain variables ie CSR, corporate image, and risk cociety alone. So it does not include all the variables related to environmental factors such as corporate image or customer satisfaction.

Suggestion

Based on the conclusions of this study, the researchers suggestions are as follows:

- The results of this study cannot be generalized to other sectors other than telecommunications services industry, therefore, be expected for future research, the object of research could involve other industrial sectors to examine the results of the study.
- The results of this study only uses mobile telecommunication subscribers respondents in the city, therefore it is expected to further research, the object of study can range more widely.
- This study only uses certain variables that CSR, corporate image, and the risk society alone. So expect in future studies can add environment variables or customer satisfaction factors to determine their effects on CSR relationship with Corporate Image

References

[1] Alwi Hasan, dkk. (2005). Kamus Besar Bahasa Indonesia. Jakarta : Departemen Pendidikan Nasional Balai Pustaka.

[2] Anggraini, Retno. (2006). Pengungkapan Informasi Sosial dan Faktor-Faktor yang Mempengaruhi Pengungkapan Informasi Sosial dalam Laporan Keuangan Tahunan (Studi Empiris pada Perusahaan-Perusahaan yang terdaftar Bursa Efek Jakarta), *Simposium Nasional Akuntansi, Padang.*

[3] Ardianto, E., Soemirat, S.(2008). Dasar-dasar Public Relations. Bandung : PT Remaja Rosda Karya.

[4] Beck, U., (1992), Risk society: Towards a new modernity, London, UK: Sage Publications Ltd. www.en.bookfi.org (diakses 3 Oktober 2013)

[5] Beck, U., (2006), "Living in the world risk society",*Economic and Society Journal,* Vol. 35 No. 3, pp. 329 – 345. www.en.bookfi.org (diakses 3 Oktober 2013)

[6] Branco, C.M., and Rodrigues, L.L. (2006), "Communication of corporate social responsbility by Portuguese banks A legitimacy theory perspective", *Corporate Communications: An International Journal*, Vol. 11 No. 3, pp. 232-248. http://www.emeraldinsight.com (diakses 5 Oktober 2013)

[7] Chang, C. P., (2007), "The relationships among corporate social responsibility, corporate image and economic performance of high-tech industries in Taiwan," *Quality and Quantity*, Vol. 43, No. 3, pp. 417-429. www.proquest.com (diakses 7 Oktober 2013).

[8] Chiu, Kuang-Hui., dan Hsu, Chien-Lung.(2010), "Research on The Connection Between Corporate Social Responsbility and Corporation Image in The Risk Society: Take The Mobile Telecommunication Industry as an Example", *International Journal of Electronic Business Management*, Vol.8, No.3, pp.183-194. www.proquest.com (diakses 7 Oktober 2013)

[9] Ghozali, Imam. (2007). *Aplikasi Analisis Multivariate dengan Program SPSS*. Cetakan IV. Semarang : Badan Penerbitan Universitas Diponegoro.

[10] Giddens, A. (1990) The Consequences of Modernity. Cambridge: Polity Press. www.en.bookfi.org (diakses 10 Oktober 2013)

[11] Giddens, Anthony. *Risk.* http://news.bbc.co.uk (diakses 9 Desember 2013)

[12] Groonroos. (2007). *Service Management and Marketing : A Customer Relationship Management Approach.* Chichester: John Wiley&Sons, Ltd.

[13] Harahap, Sofyan Syafri. (2007). Teori Akuntansi. Edisi Revisi (April). PT Raja Grafindo Persada. Jakarta

[14] Hair, et al. (2009). *Mutivariate Data Analysis 6^{th}Ed.* New Jersey: Pearson Education.

[15] Hawkin, at all. (2007). Consumer Behaviour : Building Marketing Strategy, McGraw-Hill.

[16] Indosat 1000 Berkah CSR. http://www.indosat.com/Public_Relations /Press_Release_Photo_Gallery/Ramadhan_Bulan_1000_Berkah. (diakses 5 Januari 2013)

[17] Jarvis, Darryl S.L. (2001).   *Theorizing Risk, Ulrich Beck, Globalization and the Rice of Risk Society.* www.lkyspp.nus.edu.sg, (diunduh 6 Oktober 2013)

[18] Jefkins, Frank. (2008). Public Relations. Edisi Kelima. Direvisi oleh Daniel Yadin. Penerbit Erlangga, jakarta

[19] Jurisova, Vladimir dan Durkova, Katarina, (2012), CSR Communication and Its Impact on Corporate Image, *Review of Applied Socio-Economic Research.* Vol.4, pp.145. www.proquest.com (diakses 7 Oktober 2013)

[20] Kotler, P., dan Keller, K.L., (2008), Manajemen Pemasaran Edisi 12, Cetakan III.

[21] Liana, Lie., (2009), Penggunaan MRA dengan SPSS Untuk Menguji Pengaruh Variabel Moderating Terhadap Hubungan Antara Variabel Independen dan Variabel Dependen. *Jurnal Teknologi Informasi DINAMIK*, Vol. XIV, No. 2, Juli 2009: 90-97.

[22] Lumpur Lapindo (Produksi). http://lapindo-brantas.co.id/activities/production/. (diakses 5 Januari 2013).

[23] Lumpur Lapindo (Citra Perusahaan). http://www.republika.co.id/berita/nasional/p olitik/14/01/07/myzwra-akbar-tandjung-sentil-aburizal-soal-lapindo. (diakses 5 Januari 2013)

[24] Mardalis, Ahmad. (2005). Meraih Loyalitas Pelanggan.Jakarta : Balai Pustaka

[25] Mobile Southeast Asia Report 2012. http://www.mobilemonday.net/reports/SEA_Report_2012.pdf, diunduh 9 Oktober 2013.

[26] Nguyen, N., and Leblanc, G. (2002), Contact personnel, physical environment, and the perceived corporate image of intangible services by new clients, *International Journal of Service Industry Management*, Vol. 13 No. 3, pp. 242-262. http://www.emeraldinsight.com (diakses 5 Oktober 2013)

[27] Oktaviana, Ivonne (2013). Pengaruh Kualitas Program CSR Terhadap Citra Perusahaan di Mata Mitra Binaan PT. Telekomunikasi indonesia CDC DIY. Thesis. Yogyakarta: Universitas Atma Jaya.

[28] Top Brand Award 2013. http://www.topbrand-award.com/top-brand-survey/survey-result/top-brand-index-2013. (diakses 5 Januari 2013)

[29] Telkomsel Kasus Sedot Pulsa. http://www.antaranews.com/print/64953/. (diakses 5 Januari 2013).

[30] Perkembangan   Jumlah   Pelanggan   Telepon   Bergerak   Seluler   2006   –   2010. http://statistik.kominfo.go.id/site/data?idtree=221&iddoc=560&data-data_page=3, (diakses 4 Desember 2013)

[31] Rahadhini, MD. (2010). Peran *Public Relation* Dalam Membangun Citra Perusahaan Melalui Program *Corporate Social Responsbility. Jurnal Ekonomi dan Kewirausahaan,* Vol.10, No.1, April 2010: 11-21.

[32] Republik Indonesia. (2007). Undang-Undang Republik Indonesia Nomor 40 Tahun 2007 Tentang Perseroan Terbatas. Lembaran Negara Republik Indonesia Tahun 2007 Nomor 106. Jakarta: Sekretariat Negara.

[33] Saputri, N. (2010). Analisis Corporate Social Responsibility Sebagai Pembentuk Citra Perusahaan Dan Pengaruhnya Terhadap Loyalitas Pelanggan PT. Fast Food Indonesia di Kota Semarang. Skripsi tidak diterbitkan. Semarang: Universitas Diponegoro

[34] Santoso, Singgih. (2009). Panduan Lengkap Menguasai Statistik dengan SPSS 17. Elex Media Komputindo: Jakarta.

[35] Sati, Irmulan. (2011). Reputasi = Kinerja dan Komunikasi : Kontribusi Strategis Public Relations dalam Organisasi. Jakarta: Mata Padi Pressindo.

[36] Sembiring, Eddy Rismanda. (2005). Kinerja Keuangan, Political Visibility, Ketergantungan pada Hutan, dan Pengungkapan Tanggung Jawab Perusahan, *Simposium Nasional Akuntansi VI, Surabaya.*

[37] Suharto, Edi. (2007). Corporate Social Rsponsbility : What is and Benefit for Corporate. http://www.policy.hu/suharto. Diakses tanggal 5 Desember 2013.

[38] Sutisna. (2001), Perilaku Konsumen dan Komunikasi Pemasaran, Penerbit PT. Remaja Rosdakarya, Bandung, Cetakan I.

[39] Uma Sekaran, (2006), Metodologi Penelitian untuk Bisnis, Edisi 4, Buku 2, Jakarta: Salemba Empat.

[40] Virvilaite, R., & Daubaraite, U. (2011). Corporate social responsibility in forming corporate image. *Engineering Economics, 22*(5), 534-543. Retrieved from EBSCO database: Business Source Complete. www.proquest.com (diakses 7 Oktober 2013)

[41] Walters, C. G. And Paul, G. W., (1970), Consumer behavior: Theory and practice, New York, NY : Richard D. Irwin. Inc

[42] Wibisono, Yusuf. (2007). Membedah konsep dan aplikasi CSR. Katalog dalam Terbitan (KDT). Jakarta.

[43] World   Bussiness   Council   for   Sustainable   Development   (WBCSD).   Corporate   Social Responsbility.http://www.wbcsd.org/work-program/business-role/previous-work/corporate   -social-responsbility.aspx (diakses 10 Oktober 2013)