Jurnal Cakrawala Akuntansi
P-ISSN 1979-4851
e-ISSN xxxx-xxxx
https://online-journal.unja.ac.id/jca/about

THE INFLUENCE OF CORPORATE SOCIAL RESPONSIBILITY, ORGANIZATIONAL COMMITMENT, TRANSFORMATIONAL LEADERSHIP STYLE, AND INTERNAL CONTROL SYSTEM ON ORGANIZATIONAL REPUTATION: PALM OIL COMPANIES

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Info Article
Received: July 8, 2025
Revised: July 24, 2025
Accepted: July 24, 2025
Online Version: February 1, 2025

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Abstract
This study aimed to identify the influences of corporate social responsibility, organizational commitment, transformational leadership style, and internal control system on organizational reputation. Data from four companies, with 38 respondents, were collected using a Google form or a direct questionnaire sent to Palm Oil companies and analyzed using multiple linear regression in SPSS 30. The study's findings suggest that organizational commitment, transformational leadership style, and corporate social responsibility all have some bearing on an organization's reputation. On the other hand, the internal control system does not significantly impact reputation. This finding implies that companies should continue to prioritize the internal control system to promote further advancements. This study contributes by providing a thorough examination of organizational commitment, transformational leadership, CSR, and the internal control system. The study offers a more comprehensive understanding of how organizational reputation is formed by combining these variables into a single model. This study improves on earlier research, which typically investigates these factors separately in limited combinations.

Keywords: CSR; Organizational Commitment; Transformational Leadership; Internal Control System; Organizational Reputation

INTRODUCTION

Indonesia is an agrarian country, with its economy predominantly focused on agriculture. This is particularly evident on the island of Sumatra, a major producer of palm oil and widely known for its palm plantations (Aprobi, 2021). The business sector, especially the palm oil and coal industries in Jambi, serves as a key driver of economic growth on the island. This has led to growing expectations regarding social responsibility, waste reduction, pollution prevention through emission reductions, enhanced environmental protection, and the adoption of sustainable transportation options (Camilleri, 2017). This sustainability commitment is grounded in the principle that social and environmental responsibility should align with corporate decision-making and the attainment of

corporate goals. The obligation of social responsibility ensures alignment between a company's objectives and values and those of the broader society, a notion supported by H.R. Bowen's insights on business ethics (Solihin, 2024). To ensure that corporate communications have a positive impact, executives must deliver CSR outcomes that are both beneficial and aligned with the company's vision and mission. In line with internal control mechanisms, businesses must not exaggerate or misrepresent their CSR reporting (Camilleri, 2017).

A lack of internal control systems can lead to public skepticism and misunderstandings, ultimately harming a company's reputation and public perception. This was evident in the recent controversy surrounding a black campaign article published by Adi Renaldi in 2024, which remains a widely discussed topic. Edi Suhardi, Chairman of the Positive Campaign Division at the Indonesian Palm Oil Association (GAPKI), argued that a Reuters article provided an unfounded negative portrayal of Indonesia's palm oil industry, potentially damaging its reputation. The full article can be accessed on the GAPKI website (https://gapki.id/news/) as of September 25, 2024.

The companies have a responsibility not only to shareholders, but also to employees, communities, customers, and environmental groups. It is in line with the stakeholder theory that holds businesses have obligations to a broader range of stakeholders. Gaining and retaining stakeholder trust requires that corporate strategies be in line with their interests, using tools like organizational commitment, ethical leadership, and CSR (Camilleri, 2017). The organizations operate within the norms and values of the wider society to maintain legitimacy. When stakeholders perceive misalignment between a company's actions and societal expectations—such as exaggeration or misrepresentation in CSR reporting—it can lead to reputational damage (Porter & Kramer, 2006). This is where internal control systems play a critical role. They ensure that CSR and other public-facing information are accurate, verifiable, and aligned with actual practices, thereby protecting organizational legitimacy. When applied to corporate social responsibility (CSR), it implies that companies must set CSR goals that are consistent with both internal values and external stakeholder expectations. It is relevant to goal-setting theory. Organizations must define and pursue CSR objectives that are both meaningful and strategically aligned with stakeholder expectations. A firm's reputation is strengthened when these CSR goals are effectively achieved and communicated. Sustainability commitments should not merely be symbolic, but must be strategically integrated into organizational objectives and decision-making processes (Locke & Latham, 2006).

This underscores the need for palm oil industry entrepreneurs and organizations to fully implement internal control systems, ensuring that misleading public narratives and unfounded controversies do not arise. This study contributes to the existing body of knowledge in several key ways. First, it offers a comprehensive analysis of four critical organizational factors—corporate social responsibility (CSR), organizational commitment, transformational leadership style, and internal control system—and their impact on

organizational reputation. While prior research has often examined these variables in isolation or in pairs, this study integrates them into a single model, enabling a more holistic understanding of reputation-building mechanisms within organizations.

THEORETICAL OVERVIEW

Legitimacy Theory

Legitimacy theory was introduced by Dowling and Pfeffer (1975) as a concept that views organizational activities as socially acceptable when aligned with prevailing societal norms and values. Businesses strive to ensure their operations are perceived as legitimate by the public to gain external support. Silvera, Anggraeni, and Syafitri (2023) emphasize that legitimacy theory acknowledges a two-way influence between organizations and external stakeholders. Organizations are expected to operate responsibly, balancing economic goals with societal and environmental concerns to maintain legitimacy and ensure long-term sustainability. Legitimacy theory also explains why companies voluntarily disclose social and environmental activities to gain "social approval" or a license to operate (Porter & Kramer, 2006; Camilleri, 2017).

Stakeholder Theory

The Stakeholder theory, as proposed by Freeman (1994), links business operations with ethical considerations by emphasizing the importance of relationships with stakeholders—individuals, groups, partners, communities, and society at large who are affected by or have an interest in the organization's activities. This theory suggests that businesses must balance the diverse interests of stakeholders responsibly and sustainably (Donaldson & Preston, 1995; Freeman, 2010; Camilleri, 2017). As Evan and Freeman (1988) note, stakeholder engagement fosters positive relationships that are crucial for long-term success. The emergence of stakeholder theory in the 1980s was driven by increasing concerns over the social and environmental impacts of business practices, including health and safety issues, consumer exploitation, discrimination, and environmental pollution (Camilleri, 2017).

Goal Setting Theory

Goal-setting theory, introduced by Locke and Latham (2006), explains the relationship between goals and performance, stating that effort and commitment are directly proportional to an individual's involvement in helping the organization achieve its objectives (Putri, 2024). Goal setting is a foundational process that involves collaboration among all organizational members, including leaders and staff, to define shared objectives collectively. A positive reputation and perception can be indirectly fostered through the establishment of sustainable goals aligned with the

organization's vision and mission. This aligns with stakeholder theory, which asserts that stakeholders are groups or individuals who "can affect or are affected by the achievement of an organization's objectives" (Freeman, 1984, p. 49).

Stewardship Theory

The stewardship theory, as described by Donaldson and Davis (1991), portrays a situation where leaders and managers act not out of self-interest but are primarily focused on achieving organizational goals (Putri, 2024). The theory assumes a strong relationship between organizational success and owner satisfaction. In this context, leaders and managers serve as stewards who oversee operational efficiency and organizational performance, contributing to economic improvement and operational effectiveness. This approach aligns with the principles of responsible and sustainable environmental management (Camilleri, 2017).

Hypothesis Development

The Relationship Between Corporate Social Responsibility and Organizational Reputation

The Corporate Social Responsibility (CSR) refers to an organization's commitment to address its social and environmental responsibilities. Corporate Social Responsibility has become a crucial element in shaping organizational reputation, as it emphasizes that companies should not solely pursue profit but also consider the well-being of society and the environment, as studied by Kusumawardani and Wisesa (2018). Implementing CSR initiatives significantly contributes to building a positive image of the organization. This is supported by legitimacy theory, which suggests that business activities must align with societal norms and expectations to gain acceptance from stakeholders (Dowling & Pfeffer, 1975; Evan & Freeman, 1988). When CSR programs are executed effectively, stakeholders and the public are more likely to support the organization's activities, thereby strengthening its reputation and enhancing business sustainability. Rinofah, Kusumawardani, and Putri (2023) confirm the significant influence of CSR on organizational reputation. According to legitimacy theory, organizations must operate in ways that are perceived as appropriate and consistent with societal values and norms to maintain their legitimacy and support from stakeholders (Suchman, 1995). This alignment helps build a positive organizational reputation and ensures continued stakeholder support.

H1: Corporate social responsibility has a positive influence on organizational reputation

The Relationship Between Organizational Commitment and Organizational Reputation

Members who demonstrate high commitment and loyalty form a strong foundation for building organizational reputation. Organizational commitment reflects an individual's full support for and belief in the organization's values, vision, and mission. Highly committed employees dedicate themselves to achieving organizational goals while maintaining professional behavior, thus maximizing their contribution to the organization's success. Strong commitment from all constituents not only facilitates the achievement of operational targets but also plays a significant role in shaping a positive organizational reputation. It aligns with Goal Setting Theory by Locke & Latham (2006), which states that the level of effort, commitment, and involvement is directly proportional to the achievement of organizational goals (Putri, 2024).

H2: The organizational commitment has a positive effect on the organizational reputation

The Relationship Between Transformational Leadership Style And Organizational Reputation

Leadership style refers to the approach a leader uses to guide and manage the organization toward its goals. This perspective is supported by stewardship theory, which posits that leaders oriented toward organizational interests, rather than personal gain, are more capable of leading the organization toward better outcomes (Donaldson & Davis, 1991). Transformational leadership plays a vital role in shaping organizational reputation. According to goal-setting theory, clearly defined, challenging, and meaningful goals motivate individuals to perform at higher levels (Locke & Latham, 2002). Transformational leaders embody this principle by articulating a compelling vision, setting ambitious organizational objectives, and inspiring employees to transcend personal limitations in pursuit of collective success (Putri, 2024).

H3: Transformational leadership style has a positive effect on the organizational reputation

The Relationship Between Internal Control Systems And Organizational Reputation

Internal control systems are essential in ensuring that business activities remain aligned with organizational goals and targets. These controls help prevent potential losses and safeguard both tangible and intangible organizational resources. As such, internal control serves as a fundamental mechanism for protecting and maintaining the organization's reputation. This is supported by the findings of Haryanto, Suharman, Koeswayo, and Umar (2022), who highlight the significant role of internal control systems in sustaining a positive organizational image. According to stakeholder theory, organizations have a responsibility to meet the interests and expectations of various stakeholder groups (Freeman, 1984). Internal control systems play a crucial role in this regard by

ensuring that business activities are conducted transparently and in alignment with organizational goals. Based on the description, the following research hypothesis is put forward:

H4: Internal control systems have a positive effect on the organizational reputation

RESEARCH METHOD

Objects of Research, Data Types, and Data Sources

This study was a quantitative study, using primary data obtained through questionnaire distribution and secondary data as supporting information, which involved gathering data from books as a theoretical foundation for the research. Primary and secondary data collected through a quantitative approach are often beneficial in supporting research (Sekaran & Bougie, 2017).

The study sample comprised employees with at least two years of working experience in the Indonesian Palm Oil Association (IPOA) companies. Data were collected using a direct questionnaire or a Google Form questionnaire sent to IPOA members and obtained from 4 palm oil companies with 38 respondents as study participants. The respondent sample consists of accounting, tax and finance teams, managers, human resources teams, audit personnel, and workers in palm oil factories. The data collection period was carried out from 11 December 2024 until 18 December 2024.

Table 1 Variable Measures

No	Company	Distribution Date	
1	PT. Petaling Mandraguna	12 December	14 December
2	PT. Inti Indosawit Subur (PT. Asian Agri)	11 December	18 December
3	PT. Trimitra Lestari (PT. Globalindo Alam Lestari)	11 December	17 December
4	PT. Agro Tumbuh Gemilang Abadi (PT. ATGA)	12 December	14 December

Source: collected by researcher (2024)

Sample Measurement

The study sample comprised employees with at least two years of working experience in the Indonesian Palm Oil Association (IPOA) companies. Data were collected using a direct questionnaire and a Google form questionnaire sent to IPOA members and obtained from 4 palm oil companies with 38 respondents as study participants. The respondent sample consists of accounting, tax and finance teams, managers, human resources teams, audit personnel, and workers in palm oil factories. The data collection period was carried out from 11 December 2024 until 18 December 2024. The questionnaire of organizational reputation (Y) follows the study Haryanto et al. (2022) and Sudiro S. Pangestu (2016). The corporate social responsibility variable is measured in the study by Haryanto et al (2022) and Elkington (1998). The organizational commitment variable and

transformational leadership style follow the study by Putri (2024), and the internal control system used in the study by Haryanto et al (2022).

Data Analysis Methods

The data analysis methods used in this study are quantitative analysis. The statistical analysis methods applied include descriptive statistics and multiple linear regression analysis. The regression model used in this study is as follows:

$$\boldsymbol{y_{repu}} = \alpha + \beta 1X1 + \beta 2X2 + \beta 3X3 + \beta 4X4 + \varepsilon \ldots\ldots\ldots\ldots\ldots\ldots \quad (1)$$

The description of variable *Yrepu* is Organizational reputation, *β1X1* is Corporate social responsibility, *β2X2* is Organizational commitment, β3X3 is Transformational leadership style, β4X4 is Internal control system, α is Constant, β1…β4 are regression coefficients of each variable, ε is the error term.

RESULTS AND DISCUSSION

Descriptive Statistics

Descriptive statistical analysis. This study aims to provide an overview or description of data viewed through the average (mean), standard deviation, maximum, and minimum of values for metric-scaled research variables (interval and ratio). The results of the descriptive statistical analysis using SPSS software version 30 are as follows:

Tabel 2 Descriptive Statistics

Variable	Obs	Mean	Min	Max	Stdev
$TGJS_{it}$	38	27.7105	23.00	32.00	2.77934
KO_{it}	38	29.7632	19.00	36.00	4.46266
$TRNS_{it}$	38	30.9211	26.00	36.00	3.38024
SPI_{it}	38	30.6316	26.00	36.00	3.86545
$REPU_{it}$	38	25.4474	20.00	28.00	2.23845

Descriptions: TGJS = Variable Corporate Social Responsibility; KO = Variable Organizational Commitment; TRNS = Variable Transformational Leadership Style; SPI = Variable Internal Control System; ROA = Variable Organizational Reputation.

Source: processed by researchers with SPSS 23 (2024)

Multicollinearity Test

Table 3. Multicollinearity Test Results

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	7,409	2,872		2,580	,015		
	TGJS	,242	,108	,300	2,239	,032	,723	1,382
	KO	,142	,069	,288	2,056	,048	,664	1,506
	TRNS	,253	,120	,383	2,099	,044	,391	2,555
	SPI	-,023	,105	-,040	-,223	,825	,398	2,515

a. Dependent Variable: Organizational Reputation

Source: processed by researchers with SPSS 23 (2024)

Based on Table 3 above, it can be concluded that all variables pass the multicollinearity test, as the tolerance values for each variable are above 0.1 and the Variance Inflation Factor (VIF) values for each variable are below 10.

Classical Assumption Test Results

Table 4 Normality Test Results

One-Sample Kolmogorov-Smirnov Test			
			Unstandardized Residual
N			38
Normal Parameters[a,b]	Mean		,0000000
	Std. Deviation		1,60459034
Most Extreme Differences	Absolute		,120
	Positive		,106
	Negative		-,120
Test Statistic			,120
Asymp. Sig. (2 2-tailed)[c]			,180
Monte Carlo Sig. (2 2-tailed) [d]	Sig.		,174
	99% Confidence Interval	Lower Bound	,164
		Upper Bound	,183

Source: processed by researchers with SPSS 23 (2024)

Based on Table 4 above, it can be seen that the Asymp. Sig (2-tailed) c value of 0.180 is greater than 0.05, indicating that the data is usually distributed. Therefore, further data testing can be conducted.

Heteroscedasticity Test

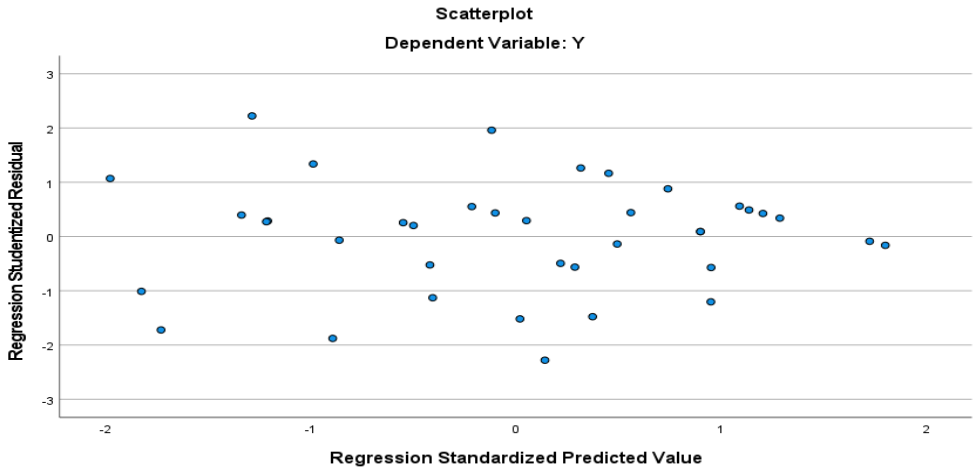

Figure 1. Regression Framework

Based on the heteroscedasticity test results in Figure 1 above, the scatterplot shows that the points are spread above and below the Y-axis and the value of 0. Based on these results, it can be concluded that the regression model did not show signs of heteroscedasticity.

Multiple Linear Regression Analysis

Regression Results

Table 5 Multiple Linear Regression Analysis Test Results

Coefficients[a]						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	7,409	2,872		2,580	,015
	TGJS	,242	,108	,300	2,239	,032
	KO	,142	,069	,288	2,056	,048
	TRNS	,253	,120	,383	2,099	,044
	SPI	-,023	,105	-,040	-,223	,825
a. Dependent Variable: Organizational Reputation						

Source: processed by researchers with SPSS 23 (2024)

Table 5 above shows the multiple regression Equation obtained as follows:

$REPU = 7{,}409 + 0{,}242TGJS + 0{,}142KO + 0{,}253TRNS - 0{,}023SPI$ …… (2)

F-Test

Table 6 F-Test Results

ANOVA[a]						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	105,729	4	26,432	10,949	<,001[b]
	Residual	79,666	33	2,414		
	Total	185,395	37			

Source: processed by researchers with SPSS 23 (2024)

Table 6 above shows that the F test value is 10,949 with a significance of <0,001. The significance value of the test is <0,001, which means it is smaller than 0.050 (sig. <0.05). The calculated F value (10,949) is greater than the F table value (2.668), so that it can be concluded that the independent variables of the Corporate Social Responsibility, Organizational Commitment, Transformational Leadership Style and Internal Control System simultaneously affect the dependent variable of Organizational Reputation.

Coefficient of Determination Analysis Test

Table 7 F-Test Results

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,755[a]	,570	,518	1,55374
a. Predictors: (Constant), TGJS, KO, TRNS, SPI				
b. Dependent Variable: REPU				

Source: processed by researchers with SPSS 23 (2024)

Table 7 above shows the results of the determination test, which indicates that the adjusted R-squared value is 0.518 or 51.8%. The proportion of the corporate social responsibility, organizational commitment, transformational leadership style and internal control system is able to explain 51.8% of the Organizational Reputation variable and 48.2% is explained by other variables not included in this research model.

T-Test

The t-statistic test aims to determine the significance of the influence of the independent variable on the dependent variable. The decision-making criteria are if the calculated t> t table and the level of significance (sig. = 5%) < 0.05. The corporate social responsibility variable (X1) has a t-value of 2.239 > t-table 2.034, with a significance level of 0.032 (less than 0.05). This supports H1, indicating that social responsibility has a positive effect on organizational reputation. The organizational commitment variable (X2) has a t-value of 2.056 > t-table 2.034, with a significance

level of 0.048 (less than 0.05). This supports H2, suggesting that organizational commitment has a positive impact on organizational reputation. The transformational leadership variable (X3) has a t-value of 2.099 > t-table 2.034, with a significance level of 0.044 (less than 0.05). This confirms H3, meaning that transformational leadership has a positive effect on organizational reputation. The internal control system variable (X4) has a t-value of -0.223 < t-table 2.034, with a significance level of 0.825 (greater than 0.05). This rejects H4, indicating that the internal control system does not have an impact on organizational reputation.

The Influence of Corporate Social Responsibility on Organizational Reputation

The results of the multiple regression analysis showed that the coefficient value for the Corporate Social Responsibility (CSR) variable was 0.242, indicating a positive relationship between CSR and organizational reputation. This means that the higher the level of CSR implementation, the better the organization's reputation. The partial t-test result for variable X1 showed a t-value of 2.239 > t-table of 2.034 with a significance level of 0.032 (< 0.05), leading to the acceptance of hypothesis H1. It confirms that CSR has a significant and positive influence on organizational reputation in Palm Oil Companies in Jambi Province. This finding is supported by Legitimacy Theory (Dowling & Pfeffer, 1975), which emphasizes that business activities should be accepted within the bounds of societal norms and values. Through CSR programs, businesses aim to ensure their activities are recognized and accepted by the public. The result is consistent with studies by Kusumawardani and Wisesa (2018) and Yustien and Mirdah (2020), which also found that CSR positively impacts organizational reputation.

The Influence of Organizational Commitment on Organizational Reputation

The results of the multiple regression analysis showed that the coefficient value for the organizational commitment variable (X2) was 0.142, indicating a positive relationship with organizational reputation. This suggests that the higher the level of organizational commitment, the greater the reputation of the organization. The partial t-test result for variable X2 showed a t-value of 2.056 > t-table of 2.034, with a significance level of 0.048 (< 0.05), leading to the acceptance of hypothesis H2. It confirms that organizational commitment has a significant and positive effect on the reputation of Palm Oil Companies in Jambi Province. This finding aligns with Goal Setting Theory by Locke & Latham (2006), which states that the level of effort, commitment, and involvement is directly proportional to the achievement of organizational goals (Putri, 2024).

The Influence of Transformational Leadership on Organizational Reputation

The results of the multiple regression analysis showed that the coefficient value for the transformational leadership variable (X3) was 0.253, indicating a positive relationship with organizational reputation. This suggests that the higher the level of transformational leadership, the greater the organizational reputation. The partial t-test result for variable X3 showed a t-value of 2.099 > t-table of 2.034, with a significance level of 0.044 (< 0.05), leading to the acceptance of hypothesis H3. It can be concluded that transformational leadership has a significant and positive influence on organizational reputation in Palm Oil Companies in Jambi Province. Goal-setting theory suggests that when goals are specific, challenging, and meaningful, they drive individuals to achieve higher levels of performance (Locke & Latham, 2002). Transformational leaders align with this concept by presenting a clear and inspiring vision, establishing demanding organizational targets, and motivating employees to surpass their individual limits to achieve shared goals (Putri, 2024).

The Influence of The Internal Control System on Organizational Reputation

The results of the multiple regression analysis showed that the coefficient value for the internal control system variable (X4) was -0.023, indicating a negative relationship with organizational reputation. This suggests that the higher the internal control system, the lower the organizational reputation. The partial t-test result showed a t-value of -0.223 < t-table of 2.034, with a significance level of 0.825 (> 0.05), leading to the rejection of hypothesis H4. It can be concluded that the internal control system does not have a significant influence on organizational reputation in Palm Oil Companies in Jambi Province. This finding contradicts the results of a study by Dwianto, Triyono, Witono, and Achyani (2023), which found that internal control systems significantly affect organizational reputation.

CONCLUSION

This study examines the effect of Corporate Social Responsibility, Organizational Commitment, Transformational Leadership, and Internal Control System on Organizational Reputation in Palm Oil Companies in Jambi Province. Corporate Social Responsibility has a positive influence on organizational reputation. This finding emphasizes that business activities must align with societal norms and values. Organizational Commitment also has a positive effect on organizational reputation. This result supports the notion that the level of effort, commitment, and involvement from individuals within the organization is directly related to the achievement of organizational goals and the development of a strong reputation. Transformational leadership has a

positive influence on organizational reputation. Leaders and managers who prioritize organizational interests over personal gain are more capable of inspiring their teams and achieving long-term organizational objectives, thereby contributing to a favorable public image.

However, the Internal Control System does not have a significant effect on organizational reputation. Although theoretically, a robust and well-implemented internal control system should enhance public perception. The lack of internal auditor respondents among the sampled companies may have contributed to the non-significant outcome. For future research, it is recommended to expand the sample size by including more companies across different regions and industries to increase the generalizability of the findings. In addition, future studies could explore other moderating or mediating variables, such as organizational culture or stakeholder engagement, that may influence the relationship between governance mechanisms and organizational reputation.

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