

ABSTRACT

The purpose of this research is to analyze the social responsibility disclosure practices before and after the implementation of Investment Act No. 25 of 2007 and Corporate Act No. 40 of 2007.

Samples used in this research are 57 companies listed in Indonesia Stock Exchange since 2005 and are still registered until 2009. Those samples were collected using a purposive sampling method. The research is using secondary data from company annual reports during 2005, 2006, 2008, and 2009. The methods for examining hypothesis are Paired Sample T Test and Wilcoxon Signed Rank Test using SPSS.

The results of this study indicate that there is difference in social responsibility disclosure before and after the implementation of Investment Act No. 25 of 2007 and Corporate Act No. 40 of 2007.

Key words: Disclosure, social responsibility, social responsibility disclosure, Investment Act No. 25 of 2007, Corporate Act No. 40 of 2007, corporate annual report.