

# Perbandingan tingkat corporate social disclosure (CSD) periode sebelum dan setelah konvergensi international financial reporting standards (IFRS) = Comparison of corporate social disclosure CSD level between before and after international financial reporting standards IFRS convergence periods

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## Abstrak

Penelitian ini bertujuan mengetahui perbandingan corporate social disclosure (CSD) dalam laporan tahunan perusahaan antara periode sebelum dan setelah konvergensi IFRS. Selain itu, penelitian ini juga ingin menguji perbedaan efek konvergensi IFRS terhadap CSD perusahaan di negara stakeholder-oriented dan shareholder-oriented. Pengukuran CSD menggunakan indikator dari laporan UNCTD 'Guidance on Corporate Responsibility Indicators in Annual Reports'. Penelitian dilakukan dengan metode analisis varians pengukuran berulang (repeated measure ANOVA) pada perusahaan di Indonesia (mewakili negara stakeholder-oriented) dan Malaysia (mewakili negara shareholder-oriented). Hasil penelitian menunjukkan adanya peningkatan CSD setelah periode konvergensi IFRS pada kedua negara, sehingga tidak ditemukan adanya perbedaan efek konvergensi IFRS terhadap CSD antara perusahaan di negara stakeholder-oriented dengan shareholder-oriented.

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This study aims to determine the comparison of corporate social disclosure (CSD) in company's annual report before and after IFRS Convergence. In addition, it also aims to examine the difference effect of IFRS convergence on CSD in stakeholder-oriented country and shareholder-oriented country. CSD level is measured by using indicators based on UNCTD report: 'Guidance on Corporate Responsibility Indicators in Annual Reports'. This study was conducted by using repeated measure analysis of variance (repeated measure ANOVA) on companies in Indonesia (representing stakeholder-oriented country) and Malaysia (representing shareholder-oriented country). The results found that CSD increases after IFRS convergence period in both countries. Thus, there was no difference effect of IFRS convergence on CSD in stakeholder-oriented country and shareholder-oriented country.