ABSTRACT

ANALYSIS OF ANNUAL REPORT DISCLOSURE LEVEL AFTER THE IMPLEMENTATION OF PSAK BASED ON IFRS
(Empirical Study on Manufacturing companies in Indonesia Stock Exchange)

By

RUDY

The purpose of this study is to empirically examine the level of disclosure required (mandatory disclosure and voluntary disclosure) annual report after the implementation of PSAK based on IFRS.

The sample in this study is 17 Manufacturing sector companies in Indonesia Stock Exchange for 2009 and 2012 that has a complete annual report and the information can be accessed via the internet, has a December 31 fiscal year and not delisting during the period of analysis. The analysis method in this study using qualitative analysis and statistical inferen parametric test with Independent - sample T Test and Paired Sample T Test.

The results with the qualitative analysis and independent sample t test and with the Paired Sample T Test produces the same answer. Means the level of disclosure required (mandatory disclosure and voluntary disclosure) annual report are higher after the implementation of PSAK based on IFRS.

Key words : IFRS, Annual Report, Mandatory Disclosure, Voluntary Disclosure.