

**ANALISIS PRAKTIK PENGUNGKAPAN TANGGUNG JAWAB
SOSIAL DALAM LAPORAN TAHUNAN DAN DAMPAKNYA
TERHADAP HARGA SAHAM PADA EMITEN
SUB SEKTOR INDUSTRI DASAR DAN KIMIA
DI BURSA EFEK INDONESIA**

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ABSTRACT

This study aims to determine how the practice of social responsibility disclosure in annual reports of companies and its impact. And to assess whether the level of social responsibility disclosures affect stock prices. Data is selected using purposive sampling judgment. The unit of analysis is the 34 companies listed on the Indonesia Stock Exchange in 2008. The data was collected using the company's annual report book. Statistical methods used to test the hypothesis, a multiple regression model, the coefficient of determination, the test statistic t and F statistical tests to show the influence of the index of social disclosure on stock prices.

The study results are as follows: first, the results of this study show that R^2 is 5.5%, stock returns are affected by the disclosure index. While the remaining 94.5% due to other than the model. Thus the influence of all variables in the study is quite large. Second, there is no influence of social disclosure on stock prices.

Keywords: corporate social responsibility, the disclosure index, return stock and the company's annual report.