

ABSTRACT

Biological assets are the most unique part of an agricultural company so that they become the most meaningful assets and this agricultural company operates as a biological transformation of assets owned by flora and fauna except for productive plants. Biological assets or agricultural products are calculated if they meet the same criteria as the asset recognition criteria set by the Financial Accounting Standards Board by applying PSAK No. 69 namely regarding agriculture (PSAK 69, 2020) This asset can be measured after initial recognition and at the end of all financial statements reducing the amount of fair value to cost to sell.

This study aims to analyze biological asset intensity, managerial ownership, company size, profitability and disclosure of biological assets. In addition, to analyze simultaneously and partially the effect of biological asset intensity, managerial ownership, company size, and profitability on the disclosure of biological assets in agricultural companies listed on the Indonesia Stock Exchange in 2018-2021.

The method used in this research is a quantitative method. The sample selection technique uses purposive sampling. From this method a sample of 11 companies was obtained, so that the number of observations in this study was 44 observational data. The type of data used is secondary data with the data collection technique used is panel data regression analysis using Eviews 12 software.

The results showed that biological asset intensity, managerial ownership, firm size, and profitability have a simultaneous effect on biological asset disclosure. Partially, biological asset intensity, managerial ownership, and company size have no effect on the disclosure of biological assets. Meanwhile, profitability has a significant positive effect on the disclosure of biological assets in agricultural companies listed on the Indonesia Stock Exchange in 2018-2021.

Based on the research results obtained, this research is suggested to be a good reference and can be re-examined using other independent variables that explain the disclosure of biological assets and re-examined using different indicators. It is recommended for companies to be more consistent in presenting financial reports, in this case agricultural companies must comply with the provisions in PSAK 69.

Keywords: *biological asset intensity, managerial ownership, company size, profitability and disclosure of biological assets.*