

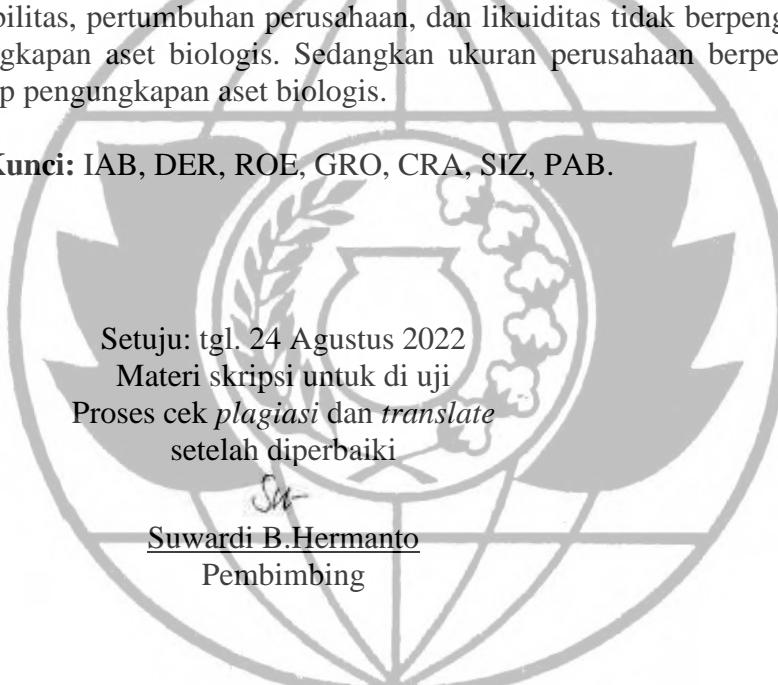
## ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh intensitas aset biologis, leverage, profitabilitas, pertumbuhan perusahaan, likuiditas, ukuran perusahaan terhadap pengungkapan aset biologis perusahaan agrikultur. Populasi dalam penelitian ini seluruh perusahaan agrikultur yang terdaftar di Bursa Efek Indonesia (BEI) pada tahun 2017 sampai 2020.

Jenis penelitian ini adalah penelitian kuantitatif. Jumlah sampel penelitian ini sebanyak 80 laporan keuangan perusahaan yang didapat melalui metode *purposive sampling*. Metode analisis yang digunakan adalah analisis regresi linear berganda yang diolah menggunakan program SPSS versi 25.

Hasil penelitian ini menunjukkan bahwa intensitas aset biologis, *leverage*, profitabilitas, pertumbuhan perusahaan, dan likuiditas tidak berpengaruh terhadap pengungkapan aset biologis. Sedangkan ukuran perusahaan berpengaruh positif terhadap pengungkapan aset biologis.

**Kata Kunci:** IAB, DER, ROE, GRO, CRA, SIZ, PAB.



## **ABSTRACT**

*This research aimed to examine the effect of biological assets intency, Leverage, profitability, company's growth, liquidity, and firm size on the biological assets disclosure of agricultural companies. Furthermore, the research population used all the agricultural companies listed on The Indonesia Stock Exchange (IDX) in periods of 2017 until 2020.*

*The research was quantitative. Moreover, the research sample used 80 financial statements taken by a purposive sampling method. Furthermore, the analysis method used multiple linear regression which was processed with the SPSS 25 version.*

*The research result showed that intensity of biological assets, Leverage, profitability, firm growth, and liquidity did not have any effect on the disclosure of biological assets of the agricultural companies listed on The Indonesia Stock Exchange (IDX) in periods of 2017 until 2020. On the other hand, firm size had a positive effect on the disclosure of biological assets of the agricultural companies listed on The Indonesia Stock Exchange (IDX) in periods of 2017 until 2020.*

**Keywords:** IAB, DER, ROE, GRO, CRA, SIZ, PAB

