

## Pengaruh Biological Asset Intensity, Konsentrasi Kepemilikan Dan Profitabilitas Terhadap Pengungkapan Aset Biologis

<b>Title</b>	Pengaruh Biological Asset Intensity, Konsentrasi Kepemilikan Dan Profitabilitas Terhadap Pengungkapan Aset Biologis
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<b>Accreditation</b>	
<b>Abstract</b>	Agricultural companies need to disclose biological assets because biological assets are the main assets owned by the company. Some factors that influence the disclosure of biological assets include biological asset intensity, ownership concentration, company size, type of public accounting firm, and profitability. The purpose of this study is to examine and analyze the effect of Biological Asset Intensity, Ownership Concentration, and Profitability on Biological Asset Disclosure. This research is a type of quantitative research and the data source used is secondary data in the form of annual financial statements of agricultural companies for the period of 2016 to 2018. The data analysis technique used is descriptive statistics and regression analysis. Based on the results of research and data analysis shows that biological asset intensity does not affect disclosure of biological assets; concentration of ownership does not affect disclosure of biological asset; profitability does not affect disclosure of biological asset.
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