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THE INFLUENCE OF BIOLOGICAL ASSET INTENSITY, COMPANY SIZE, KAP TYPE, AND PROFITABILITY ON DISCLOSURE OF BIOLOGICAL ASSETS

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ABSTRACT
The potential of agriculture in Indonesia has led to many companies operating in the agricultural sector, resulting in the emergence of biological assets in financial reports. There is a transformation process in biological assets that is necessary to disclose information in the form of contributions to the company's profits. Disclosure of biological assets is crucial as it relates to the implementation of positive corporate principles. The wider the disclosure of biological assets, the better the company's performance. The purpose of this quantitative research is to understand the relationship between biological asset intensity, company size, KAP type, and profitability in disclosing biological assets. This research uses secondary data obtained from plantation companies registered with the Indonesian Stock Exchange during the 2019-2021 period. The population of this study is 25 companies, but after purposive sampling, a sample of 13 companies that meet the criteria is obtained. The data obtained is then analyzed using multiple linear regression analysis techniques using the SPSS program. The results of the study show that all independent variables simultaneously have an influence on the disclosure of biological assets in plantation companies registered with the Indonesian Stock Exchange during the period of 2019-2021. However, based on individual results, only biological asset intensity has an influence on the disclosure of biological assets. a sample of 13 companies that met the criteria was obtained. The data obtained is then analyzed using multiple linear regression analysis techniques using the SPSS program.

Keywords: Biological Asset, Biological Asset Intensity, Company Size, KAP Type, Ownership Concentration, Profitability

INTRODUCTION

Indonesia as an agrarian country still positions the agricultural sector as a sector that has a crucial role in national development (Rahman & Octaviani, 2021). This is also evidenced by the majority of Indonesia's population who make a living by farming or farming. Therefore, Indonesia has a very promising agricultural potential and is also supported by the condition of the area where there is a lot of fertile land that can be planted. This agricultural sector will be very strategic because it aims to develop the standard of living of the Indonesian people by using the natural resources that are already available (Khasanah, 2022). Farmers can grow various types of agriculture and benefit from the crops.

Companies in the agricultural sector have characteristics that distinguish them from companies in other sectors. The difference in question is that there are biological transformation activities in plants in producing products that are to be consumed or to be further processed. Biological transformation is a process of growth, degeneration, production and procreation that causes quantitative and qualitative changes in biological assets (Rachmawati et al., 2019). The impact of biological transformation causes the need for special accounting measurements and treatment in accordance with applicable regulations.

The preparation of a financial report must follow the standard guidelines that apply to the public in order to determine the performance of management and the company's financial position (Sustainable & Oktaviana, 2020). The main purpose of disclosure is to ensure that the information presented in the financial statements is understandable and does not cause misinterpretation (Pramitasari, 2018). In agricultural sector companies there are guidelines for disclosing biological assets regulated by the DSAK in PSAK 69 adopted through IAS 41.

Research on the disclosure of biological assets is still rarely the object of research. Many factors can actually have an impact on the disclosure of biological assets. But this research only wants to examine several factors, including Biological Asset Intensity, Company Size, Type of Public Accounting Firm, and Profitability. The reason the researcher chose these four variables was because the researcher assumed that these four factors would most likely have an influence on the disclosure of biological assets. Biological asset intensity, company size, KAP type, and profitability.

The first factor is Biological Asset Intensity, which describes the total ratio of biological assets in an agricultural company. Biological asset intensity can also describe the expected cash received when the biological asset is sold (Yurniwati et al., 2018). The second factor is company size, which can reflect the size of a company's scale. The size of a company can be determined by dividing it into small or large companies based on several factors, such as the company's total asset value, stock market capitalization, average sales, and sales volume (Duwu et al., 2018). The third factor that can affect the disclosure of biological assets is the type of KAP. Companies whose auditors are Big Four KAPs disclose more complete information than companies with non-Big Four KAP auditors. The fourth factor that influences the disclosure of biological assets is profitability. Profitability reflects the company's potential to generate profits that are related to total assets, capital and sales (Yurniwati et al., 2018). This research in measuring profitability uses the ROA ratio because this ratio proves how big the contribution of assets is to bring in net profit.

The difference between this research and previous research is that the research year is not the same, namely the researchers use 2019-2021. The researcher focuses on this research to observe the disclosure of biological assets after the implementation of PSAK 69 effectively in Indonesia on January 1, 2018.

Then the difference between this research and previous research lies also in the sample used, namely plantation companies registered on the IDX. The reason for choosing a plantation company is because plantation companies are a sector of companies that have biological assets in the form of plants and should have disclosed these biological assets. The sample in this study was determined through a purposive sampling method with data from 25 companies and 13 companies were selected as samples.

LITERATURE REVIEWS

Agency Theory

This theory is a theory that explains the relationship between capital owners, namely investors and managers (Yurniwati et al., 2018). An agency problem that can arise is that the selected manager acts for his own interests, for example determining whether to receive funds through investors or creditors. There is a relationship between the principal and the agent causing information asymmetry (Princess & Siregar, 2019). Companies that publish detailed, complete, transparent financial reports can develop the welfare of agents and principals. Disclosure will make it easier for users of financial statements to find out and compare the information presented, especially for biological assets, thereby reducing disputes that may arise (Gustria & Sebrina, 2020).

Stakeholder Theory

This theory is a theory which states that companies must provide benefits for all *stakeholders* and not only for entities acting in their own interests (Alfiani & Rahmawati, 2019). Based on this theory, companies try to satisfy demands *stakeholders* become a form of social investment that makes it easier to develop the company's financial achievements and realize long-term strategic goals (Duwu et al., 2018). Disclosure of information about the biological assets of a company is very beneficial for*stakeholders*to

determine share interests (Joulanda, 2021). The company strives to provide the information needed to *stakeholders* through financial reports.

Biological Asset Intensity
Biological Asset Intensity is the level of a company's investment to provide a description of the value of biological assets when disclosing in financial statements. BAI describes the amount of investment value in a company's biological assets. Besides describing the amount of investment value, biological asset intensity also provides a description if the value of biological assets is large so that the company will disclose the intensity of biological assets in the notes to the financial statements.

Company Size
Company size is a measure of the size of the assets owned by the company, so large companies usually have a lot of total assets, so if the company is small, the total assets are usually low (Gonçalves & Lopes, 2014). Another definition comes from(Sendri, 2019)who argue that the size of a company can reflect the scale or dimensions of the company itself, which can be measured based on the total assets owned, the number of sales, the average total sales, and the average assets owned by the company.

KAP type
One of the efforts to avoid mistakes and develop the credibility of voluntary disclosure of information published by the company, which can be done using the auditing process by the KAP. A manager will have more confidence in disclosing a lot of information about the company if the accounting firm is a large, well-known or well-known accounting firm (Widowati, 2011). In order to audit the company's financial statements, a quality KAP is needed (Handayati et al., 2022). Companies with large agency costs will tend to use the services of accounting firms affiliated with the Big Four (Ardhani et al., 2019).

Profitability
Profitability is a necessary ratio in understanding management performance to obtain company profits (Handry, 2020). Profitability is also a reflection of the company's ability to gain profits through sales originating from company capital or assets(Rachmawati & Pinem, 2015).

Disclosure of Biological Assets
Conceptually, disclosure is an important part of financial reporting. Technically, disclosure is the final stage in the accounting process, namely the presentation of information in the form of a full group of financial statements (Jannah, 2020). While another opinion from (Owusu-ansah, 1998) states that disclosure means the communication of economic information is carried out by the company, both financial and non-financial information that shows the position and performance of the company. Based on these definitions, it can be concluded that the definition of disclosure is information contained in company reports that contain financial statements.

Biological Asset Intensity Variable on Biological Asset Disclosure
The company's management will try to gain the support and trust of its stakeholders by providing the information needed by the stakeholders (Alfiani & Rahmawati, 2019). The existence of information regarding biological asset intensity will make it easier for stakeholders to know how big the proportion of company investment is in the biological assets it owns. Based on this description, biological asset intensity has a positive effect on the disclosure of biological assets.

Variable Company Size on Disclosure of Biological Assets
Companies that are categorized as large companies will tend to get more attention, so these companies will make broader disclosures regarding the financial and non-financial information they have. Based on that description, company size has a positive influence on the disclosure of biological assets

KAP Type Variables on Biological Asset Disclosure
Agency theory states that there is a contractual relationship between the principal and the agent. The type of KAP will reflect how much a company depends on the auditor in disclosing the company's financial statements. KAPs affiliated with the big four will convey more information to meet the needs of stakeholders. Based on the description above, the type of KAP has a positive influence on the disclosure of biological assets.

Profitability Variable on Biological Asset Disclosure
Agency theory states that there is a contractual relationship between the principal and the agent. The manager as the agent who manages the company knows more about the state of the company than the principal. So companies that have high profitability are required to increase the disclosure of financial information. Based on the decomposition Profitability has a positive influence on the disclosure of biological assets.

METHODS

Types of research
In writing this thesis, the approach used by the researcher is a quantitative approach in which the researcher first determines the hypothesis to be tested, then tests the results of the hypothesis using statistical analysis methods using SPSS in concluding the research results. In this study, the authors used secondary data in the form of financial reports through plantation sector companies for the 2019-2021 period obtained through the official IDX website www.idx.co.id.

Population and Sample
This study uses a population of plantation companies registered on the IDX for 2019-2021. This study took a population of 25 plantation sector companies. However, not all companies can become samples of this research because they are not aligned with predetermined criteria. The criteria used for determining are companies integrated into the IDX for 2019-2021 using the rupiah currency, issuing sequential financial reports, and disclosing biological assets. Researchers only obtained a total of 13 companies that matched the criteria for being a sample.

Data Collection Techniques
This research utilizes data collection techniques by reviewing journals and books and through information in the form of documents called documentation. Besides the documentation method, this research also uses library research, namely by collecting data through library sources that support research. This study used descriptive statistical analysis, classical assumption tests (normality test, multicollinearity test, heteroscedasticity test, autocorrelation test), and hypothesis testing.

RESULTS

Descriptive Analysis Results
Descriptive statistical analysis provides an overview of sample data that can be reviewed based on the number of samples, standard deviation, mean, maximum and minimum values for each variable.

Table 1. Descriptive Statistics

	N	Minimum	Maximum	Means	std. Deviation
Biological Asset Intensity	39	0.00000	0.03744	0.0158687	0.00775375
Company Size	39	14.48	28.95	20.0492	5.13223
Cap Type	39	0	1	0.38	0.493
Profitability	39	-0.58253	0.49303	-0.0011078	0.15447598
Disclosure Of Biological Assets	39	0.425	0.575	0.51667	0.037755
Valid N (Listwise)	39				

Source: Processed Data, 2022

Normality test

The normality test is used to check whether the distribution of the dependent variable for each independent variable value has a normal or abnormal distribution.

Table 2. Normality test

		Unstandardized Residuals
N		39
Normal Parameters, b	Means	0.0000000
	std. Deviation	0.03019013
Most Extreme Differences	absolute	0.132
	Positive	0.085
	Negative	-0.132
Test Statistics		0.132
asymp. Sig. (2-tailed)		0.083c

Source: Processed Data, 2022

Based on the results of the analysis carried out, a Significant Asymp value of KS was 0.083 where the value exceeded 0.05 so that it could be concluded that the assumption of data having a normal distribution was met.

Multicollinearity Test

The multicollinearity test is used to see if there is multicollinearity which can be observed in terms of the Variance Inflation Factor (VIF) and Tolerance.

Based on the output results contained in the group coefficients table, the calculation of the Tolerance value for Biological Asset Intensity (X1), Company Size (X2), Type of KAP (X3), and Profitability (X4) on the dependent variable Disclosure of Biological Assets (Y) shows that no there are independent variables that have a tolerance value below 0.10. This indicates that there is no correlation between the independent variables. The VIF value calculation results also indicate the same thing, namely that none of the independent variables has a VIF value of more than 10. Therefore, it can be concluded that there is no multicollinearity between the independent variables in this regression model.

Table 3. Multicollinearity Test

Model		Collinearity Statistics	
		tolerance	VIF
1	(Constant)		
	Biological Asset Intensity	0.871	1.148
	Company Size	0.898	1.114
	Cap Type	0.968	1.033
	Profitability	0.915	1,093

Source: Processed Data, 2022

Heteroscedasticity Test

The heteroscedasticity test is used to test whether there is a variance of the residuals in the regression model between one observation and another. One way to detect the presence of heteroscedasticity is through the use of a Scatterplot graph. Scatterplot will show a certain pattern if heteroscedasticity occurs. Conversely, if there is no clear pattern and the points are scattered above and below zero on the Y axis.

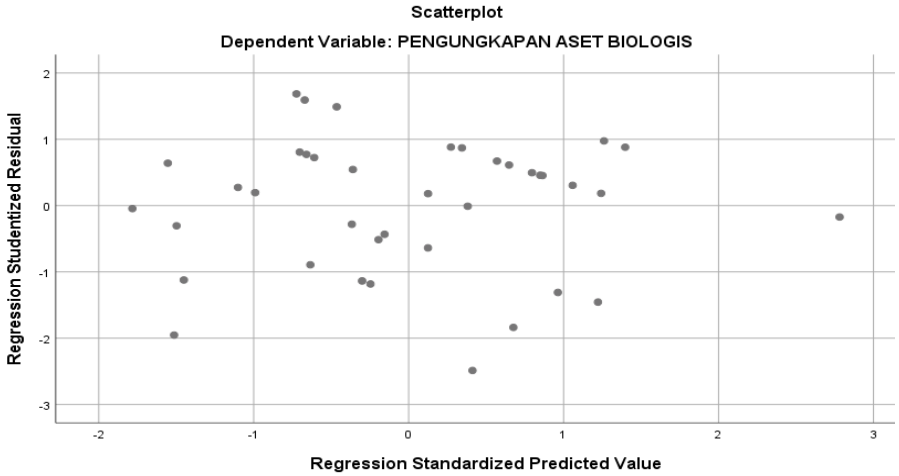

Figure 1. Scatterplot Grafic
Source: Processed Data, 2022

Based on the output of the Scatterplots graph above, it is known that the scattered points do not have a clear pattern. Besides that, the dots are also scattered above and below the number 0 on the Y axis, so that conclusions can be drawn that are free from heteroscedasticity.

Autocorrelation Test

The autocorrelation test is used to check whether there is a correlation between the residual errors in period t and the residual errors in the previous period, namely period t-1. The purpose of this test is to determine whether the linear regression model used is free from autocorrelation. A regression model is considered good if there is no autocorrelation. If dU < d < 4 - dU then there is no positive or negative autocorrelation and the assumptions are met.

The results (table 4) show a Durbin-Watson value of 1.759 with a significant table value of 0.05, a total sample of 13 companies with 3 years of observation and the number of independent variables (k) is 4. So the Durbin-Watson value is obtained with a dL of 1.2734

and dU of 1.7215. Thus it can be concluded that dU < d < 4 - dU (1.7215 < 1.759 < 2.2785), then there is no autocorrelation and the assumptions are met.

Table 4. Autocorrelation Test

Model	R	R Square	Adjusted R Square	std. Error of the Estimate	Durbin-Watson
1	0.600a	0.361	0.285	0.031917	1,759

Source: Processed Data, 2022

Determination Coefficient Test (R2)

The coefficient of determination (R2) is used to indicate how much influence the percentage of all independent variables has on the dependent variable. The following is an explanation:

Table 5. Determination Coefficient Test

Model	R	R Square	Adjusted R Square	std. Error of the Estimate
1	0.600a	0.361	0.285	0.031917

Source: Processed Data, 2022

Based on the table in the summary group, the R value is 0.285. This means that 28.5% of the biological asset disclosure variable (Y) can be explained by independent variables, namely biological asset intensity (X1), company size (X2), type of KAP (X3), and profitability (X4). The remaining 71.5% is explained by other factors that can affect the biological asset disclosure variable apart from the analytical model.

Partial Test (T Test)

The t test or partial regression coefficient test is carried out in order to understand whether the independent variable partially has a significant influence or not on the dependent variable. If the t-count > t-table and the significant results are below 0.05 (Sig <0.05), then the independent variable partially has a significant effect on the dependent variable.

Table 6. Partial Test

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	std. Error	Betas		
1	(Constant)	0.499	0.027		18,232	0.000
	Biological Asset Intensity	2,635	0.715	0.541	3,683	0.001
	Company Size	-0.001	0.001	-0.155	-1.074	0.290
	Cap Type	-0.004	0.011	-0.047	-0.336	0.739
	Profitability	0.008	0.035	0.033	0.232	0.818

Source: Processed Data, 2022

According to the output of the t test results, below is an interpretation of the above test results. The t-count value of biological asset intensity is 3.683 while the t-table is 2.032. So it can be said that t-count > t-table (3.683 > 2.032) and the result is a significance value of 0.001, which is 0.001 <0.05, it can be said that biological asset intensity has a positive effect on the disclosure of biological assets. The t-count value of company size is -1.074 while the t-table is 2.032. So it can be said t count < t table (-1.074 < 2.032) and the

significance value of the result is 0.290 which is 0.290 > 0.05, it can be said that company size does not affect the disclosure of biological assets. The t-count value for the type of KAP is -0.336 while the t-table is 2.032. It can be said that t-count < t-table (-0.336 < 2, 032) and the significant value of the result is 0.739 which is 0.739 > 0.05, it can be said that the type of KAP has no effect on the disclosure of biological assets. The t-count value of profitability is 0.232 while the t-table is 2.032. It can be said that t-count < t-table (0.232 < 2.032) and the significant value of the result is 0.818 which is 0.818 > 0.05, so it can be said that profitability does not affect the disclosure of biological assets

Simultaneous Test (Test F)

This test is used to find out whether the independent variables simultaneously influence the dependent variable. All independent variables were tested using the F test with the SPSS software application and the output results were:

Table 7. Simultaneous Test

Model		Sum of Squares	df	MeanSquare	F	Sig.
1	Regression	0.020	4	0.005	4,793	0.004b
	residual	0.035	34	0.001		
	Total	0.054	38			

Source: Processed Data, 2022

Based on the results of the F test, the calculated F value was 4.793 while the F table value was at a significant level of 0.05, df 1 = 4 and df 2 = 34 of 2.65 or (F count > F table) (4.793 > 2.65). When viewed based on significance, a value of 0.004 is obtained below 0.05 (0.004 <0.05). Therefore, it can be concluded that four independent variables, namely biological asset intensity, company size, type of KAP, and profitability have a positive influence simultaneously on the disclosure of biological assets.

DISCUSSION

Effect of Biological Asset Intensity on Disclosure of Biological Assets

Based on research that proves that there is an effect, it means that the higher the intensity of biological assets in a company, the stronger the urge to reveal more detailed information about the biological assets it owns. This is also in accordance with the theory which explains that biological assets are important assets in plantation companies. Therefore, because it is an important asset, the proportion of a company's investment in biological assets must also be disclosed in detail in the company's annual report.

Effect of Company Size on Disclosure of Biological Assets

Company size does not have an effect on the disclosure of biological assets because plantation companies that have large total assets do not guarantee that they will provide greater disclosure of biological assets than plantation companies that have low total assets. Besides that, plantation companies that are large in size also do not always have a high amount of biological asset intensity. Therefore, investors do not use company size as a reference for determining investment decisions in plantation companies. This is due to the fact that company size is not used as a benchmark in evaluating the disclosure of biological assets by companies.

Effect of Type of KAP on Disclosure of Biological Assets

The use of a Public Accounting Firm (KAP) affiliated with the big four as a KAP that conducts audits of plantation companies does not provide a greater guarantee of disclosure of biological assets. Based on the results of this research, it can be seen that the score for

disclosing biological assets in KAP audited companies that are affiliated with the big four and those that are not affiliated with the big four has not much difference. Therefore, the type of KAP, both big four and non-big four, has no effect on biological assets.

Effect of Profitability on Disclosure of Biological Assets

There is no effect on profitability on the disclosure of biological assets as seen in the research results due to concerns about the company's strategy which is easily known by competitive competitors so that it can weaken the company's business competition. In addition, the ineffective use of assets to maximize company profits causes companies to be reluctant to disclose financial reports based on existing standards. Especially in the midst of the Covid-19 situation which shook business processes, resulting in companies needing to sell some of their assets in order to survive in the midst of a crisis so as not to suffer losses or go bankrupt.

CONCLUSION

Based on research that has been conducted by researchers on "The Influence of Biological Asset Intensity, Company Size, Type of KAP, and Profitability on Disclosure of Biological Assets" in plantation companies listed on the Indonesia Stock Exchange (IDX) for the 2019-2021 period, it can be concluded that biological asset intensity measured by comparing total biological assets and total assets of the company has an effect on the disclosure of biological assets, company size measured by the natural logarithm of total assets has no effect on the disclosure of biological assets, the type of KAP measured with a dummy variable does not give influence on the disclosure of biological assets,Profitability is measured by comparing the total profit after tax to total assets which does not have an effect on the disclosure of biological assets, and biological asset intensity, company size, type of KAP, and profitability have a simultaneous effect on the disclosure of biological assets

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