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LAMPIRAN 1: Data Penelitian *Biological Asset Intensity*

NO	KODE	TAHUN	ASET BIOLOGIS	TOTAL ASET	INTENSITY (%)
1	AALI	2016	6.720.185	24.226.122	27,74
		2017	6.880.137	24.935.426	27,59
		2018	7.198.294	26.856.967	26,80
		2019	7.162.073	26.974.124	26,55
2	BWPT	2016	8.994.584	16.254.353	55,34
		2017	8.845.718	16.186.265	54,65
		2018	8.261.637	16.163.267	51,11
		2019	7.682.634	15.796.470	48,64
3	GZCO	2016	2.158.404	3.547.023	60,85
		2017	2.051.577	3.517.586	58,32
		2018	1.600.674	2.910.873	54,99
		2019	980.508	1.946.438	50,37
4	JAWA	2016	1.965.226.660.156	3.291.116.891.878	59,71
		2017	2.010.003.056.868	3.312.481.991.638	60,68
		2018	2.054.707.352.951	3.442.393.738.873	59,69
		2019	2.102.090.755.117	3.489.776.816.128	60,24
5	ANJT	2016	181.015.668	525.107.676	34,47
		2017	202.893.845	566.523.942	35,81
		2018	228.812.801	602.204.916	38,00
		2019	271.885.314	625.708.104	43,45
6	DSNG	2016	2.688.246	8.183.318	32,85
		2017	2.767.860	8.336.065	33,20
		2018	4.385.476	11.738.892	37,36
		2019	4.200.865	11.620.821	36,15
7	SSMS	2016	2.516.929.767	7.162.970.110	35,14
		2017	2.462.203.545	9.623.672.614	25,58
		2018	3.186.523.810	11.296.112.298	28,21
		2019	3.200.549.254	11.845.204.657	27,02
8	PALM	2016	1.643.820.628	3.860.775.779	42,58
		2017	1.545.523.798	2.849.094.080	54,25
		2018	369.163.644	1.992.544.414	18,53
		2019	382.733.259	2.330.315.741	16,42
9	SMAR	2016	1.186.805	26.141.410	4,54
		2017	1.129.494	27.124.101	4,16
		2018	1.095.346	29.310.310	3,74
		2019	1.099.157	27.787.527	3,96
10	SIMP	2016	9.109.409	32.537.592	28,00
		2017	9.403.598	33.397.766	28,16
		2018	10.047.115	34.666.506	28,98
		2019	10.460.020	34.910.838	29,96
11	UNSP	2016	2.342.438.187	14.700.318.360	15,93
		2017	1.694.390	13.883.992	12,20
		2018	3.051.631	13.363.483	22,84
		2019	2.317.620	8.399.862	27,59
12	LSIP	2016	2.929.480	9.459.088	30,97
		2017	2.994.629	9.744.381	30,73
		2018	3.093.832	10.037.294	30,82
		2019	3.181.559	10.225.322	31,11
13	SGRO	2016	3.474.643.179	8.328.480.337	41,72
		2017	3.955.318.221	8.284.699.367	47,74
		2018	4.455.355.625	9.018.844.952	49,40
		2019	4.992.680.271	9.466.942.773	52,74
14	TBLA	2016	1.804.033	12.596.824	14,32
		2017	2.454.948	14.024.486	17,50
		2018	3.406.474	16.339.916	20,85
		2019	4.015.911	17.363.003	23,13

LAMPIRAN 2: Data Penelitian Ukuran Perusahaan

NO	KODE	TAHUN	TOTAL ASET	LN
1	AALI	2016	24.226.122	17,00
		2017	24.935.426	17,03
		2018	26.856.967	17,11
		2019	26.974.124	17,11
2	BWPT	2016	16.254.353	16,60
		2017	16.186.265	16,60
		2018	16.163.267	16,60
		2019	15.796.470	16,58
3	GZCO	2016	3.547.023	15,08
		2017	3.517.586	15,07
		2018	2.910.873	14,88
		2019	1.946.438	14,48
4	JAWA	2016	3.291.116	15,01
		2017	3.312.481	15,01
		2018	3.442.393	15,05
		2019	3.489.776	15,07
5	ANJT	2016	525.107.676	20,08
		2017	566.523.942	20,16
		2018	602.204.916	20,22
		2019	625.708.104	20,25
6	DSNG	2016	8.183.318	15,92
		2017	8.336.065	15,94
		2018	11.738.892	16,28
		2019	11.620.821	16,27
7	SSMS	2016	7.162.970	15,78
		2017	9.623.672	16,08
		2018	11.296.112	16,24
		2019	11.845.204	16,29
8	PALM	2016	3.860.775	15,17
		2017	2.849.094	14,86
		2018	1.992.544	14,50
		2019	2.330.315	14,66
9	SMAR	2016	26.141.410	17,08
		2017	27.124.101	17,12
		2018	29.310.310	17,19
		2019	27.787.527	17,14
10	SIMP	2016	32.537.592	17,30
		2017	33.397.766	17,32
		2018	34.666.506	17,36
		2019	34.910.838	17,37
11	UNSP	2016	14.700.318	16,50
		2017	13.883.992	16,45
		2018	13.363.483	16,41
		2019	8.399.862	15,94
12	LSIP	2016	9.459.088	16,06
		2017	9.744.381	16,09
		2018	10.037.294	16,12
		2019	10.225.322	16,14
13	SGRO	2016	8.328.480	15,94
		2017	8.284.699	15,93
		2018	9.018.844	16,01
		2019	9.466.942	16,06
14	TBLA	2016	12.596.824	16,35
		2017	14.024.486	16,46
		2018	16.339.916	16,61
		2019	17.363.003	16,67

LAMPIRAN 3: Data Penelitian Konsentrasi Kepemilikan

NO	KODE	TAHUN	JUMLAH SAHAM TERBESAR	JUMAH SAHAM BEREDAR	INTENSITY (%)
1	AALI	2016	1.533.682.440	391.005.893	79,68
		2017	1.533.682.440	391.005.893	79,68
		2018	1.533.682.440	391.005.893	79,68
		2019	1.533.682.440	391.005.893	79,68
2	BWPT	2016	11.221.139.100	20.304.151.900	35,59
		2017	11.865.626.816	19.659.664.184	37,64
		2018	11.886.121.516	19.639.169.484	37,70
		2019	11.886.121.516	19.639.169.484	37,70
3	GZCO	2016	1.943.110.000	4.056.890.000	32,39
		2017	2.028.447.200	3.971.552.800	33,81
		2018	2.073.452.900	3.926.547.100	34,56
		2019	2.197.320.900	3.802.679.100	36,62
4	JAWA	2016	2.661.438.000	1.113.247.500	70,51
		2017	3.280.244.585	494.440.915	86,90
		2018	3.280.244.585	494.440.915	86,90
		2019	3.019.748.385	754.937.115	80,00
5	ANJT	2016	1.370.050.012	1.941.455.376	41,37
		2017	1.370.050.012	1.941.455.376	41,37
		2018	1.370.050.012	1.941.455.376	41,37
		2019	1.370.050.012	1.941.455.376	41,37
6	DSNG	2016	3.616.324.792	6.983.517.608	34,12
		2017	3.523.607.192	7.076.235.208	33,24
		2018	3.523.607.192	7.076.235.208	33,24
		2019	3.517.731.192	7.082.111.208	33,19
7	SSMS	2016	3.214.572.000	6.310.428.000	33,75
		2017	5.570.430.600	3.954.569.400	58,48
		2018	5.120.000.000	4.405.000.000	53,75
		2019	5.120.000.000	4.405.000.000	53,75
8	PALM	2016	3.144.200.891	3.975.339.465	44,16
		2017	3.194.909.019	3.924.631.337	44,88
		2018	3.194.909.019	3.924.631.337	44,88
		2019	3.194.909.019	3.924.631.337	44,88
9	SMAR	2016	2.791.897.571	80.295.795	97,20
		2017	2.653.897.571	218.295.795	92,40
		2018	2.653.897.571	218.295.795	92,40
		2019	2.653.897.571	218.295.795	92,40
10	SIMP	2016	11.387.745.000	4.113.565.000	73,46
		2017	11.387.745.000	4.113.565.000	73,46
		2018	11.387.745.000	4.113.565.000	73,46
		2019	11.387.745.000	4.113.565.000	73,46
11	UNSP	2016	10.095.506.123	3.624.965.263	73,58
		2017	1.268.349.494	103.697.650	92,44
		2018	1.372.047.138	1.128.115.206	54,88
		2019	1.372.047.138	1.128.115.206	54,88
12	LSIP	2016	4.058.425.010	2.761.538.955	59,51
		2017	4.058.425.010	2.761.538.955	59,51
		2018	4.058.425.010	2.761.538.955	59,51
		2019	4.058.425.010	2.761.538.955	59,51
13	SGRO	2016	1.267.217.500	551.404.500	69,68
		2017	1.267.217.500	551.404.500	69,68
		2018	1.267.217.500	551.404.500	69,68
		2019	1.267.217.500	551.404.500	69,68
14	TBLA	2016	2.599.652.629	2.742.446.310	48,66
		2017	2.434.296.447	2.907.802.492	45,57
		2018	2.385.246.447	2.956.852.492	44,65
		2019	2.385.246.447	2.956.852.492	44,65

LAMPIRAN 4: Data Penelitian Jenis KAP

NO	KODE	TAHUN	JENIS KAP
1	AALI	2016	1
		2017	1
		2018	1
		2019	1
2	BWPT	2016	1
		2017	1
		2018	1
		2019	0
3	GZCO	2016	0
		2017	0
		2018	0
		2019	0
4	JAWA	2016	0
		2017	0
		2018	0
		2019	0
5	ANJT	2016	1
		2017	1
		2018	1
		2019	1
6	DSNG	2016	1
		2017	1
		2018	1
		2019	1
7	SSMS	2016	1
		2017	1
		2018	1
		2019	1
8	PALM	2016	0
		2017	0
		2018	0
		2019	0
9	SMAR	2016	0
		2017	0
		2018	0
		2019	0
10	SIMP	2016	1
		2017	1
		2018	1
		2019	1
11	UNSP	2016	0
		2017	0
		2018	0
		2019	0
12	LSIP	2016	1
		2017	1
		2018	1
		2019	1
13	SGRO	2016	1
		2017	1
		2018	1
		2019	1
14	TBLA	2016	0
		2017	0
		2018	0
		2019	0

LAMPIRAN 5: Data Penelitian Tingkat Pertumbuhan Perusahaan

NO	KODE	TAHUN	TOTAL ASET TAHUN SEBELUMNYA	TOTAL ASET TAHUN BERJALAN	%
1	AALI	2016	21.512.371	24.226.122	12,61
		2017	24.226.122	24.935.426	2,93
		2018	24.935.426	26.856.967	7,71
		2019	26.856.967	26.974.124	0,44
2	BWPT	2016	17.565.078	16.254.353	-7,46
		2017	16.254.353	16.186.265	-0,42
		2018	16.186.265	16.163.267	-0,14
		2019	16.163.267	15.796.470	-2,27
3	GZCO	2016	4.964.076	3.547.023	-28,55
		2017	3.547.023	3.517.586	-0,83
		2018	3.517.586	2.910.873	-17,25
		2019	2.910.873	1.946.438	-33,13
4	JAWA	2016	3.368.151.762.269	3.291.116.891.878	-2,29
		2017	3.291.116.891.878	3.312.481.991.638	0,65
		2018	3.312.481.991.638	3.442.393.738.873	3,92
		2019	3.442.393.738.873	3.489.776.816.128	1,38
5	ANJT	2016	470.444.020	525.107.676	11,62
		2017	525.107.676	566.523.942	7,89
		2018	566.523.942	602.204.916	6,30
		2019	602.204.916	625.708.104	3,90
6	DSNG	2016	7.853.275	8.183.318	4,20
		2017	8.183.318	8.336.065	1,87
		2018	8.336.065	11.738.892	40,82
		2019	11.738.892	11.620.821	-1,01
7	SSMS	2016	6.973.850.872	7.162.970.110	2,71
		2017	7.162.970.110	9.623.672.614	34,35
		2018	9.623.672.614	11.296.112.298	17,38
		2019	11.296.112.298	11.845.204.657	4,86
8	PALM	2016	4.696.939.348	3.860.775.779	-17,80
		2017	3.860.775.779	2.849.094.080	-26,20
		2018	2.849.094.080	1.992.544.414	-30,06
		2019	1.992.544.414	2.330.315.741	16,95
9	SMAR	2016	23.957.015	26.141.410	9,12
		2017	26.141.410	27.124.101	3,76
		2018	27.124.101	29.310.310	8,06
		2019	29.310.310	27.787.527	-5,20
10	SIMP	2016	31.697.142	32.537.592	2,65
		2017	32.537.592	33.397.766	2,64
		2018	33.397.766	34.666.506	3,80
		2019	34.666.506	34.910.838	0,70
11	UNSP	2016	15.308.022.072.000	14.700.318.360.000	-3,97
		2017	14.700.318.360.000	13.883.992.000.000	-5,55
		2018	13.883.992.000.000	13.363.483.000.000	-3,75
		2019	13.363.483.000.000	8.399.862.000.000	-37,14
12	LSIP	2016	8.848.792	9.459.088	6,90
		2017	9.459.088	9.744.381	3,02
		2018	9.744.381	10.037.294	3,01
		2019	10.037.294	10.225.322	1,87
13	SGRO	2016	7.294.672.621	8.328.480.337	14,17
		2017	8.328.480.337	8.284.699.367	-0,53
		2018	8.284.699.367	9.018.844.952	8,86
		2019	9.018.844.952	9.466.942.773	4,97
14	TBLA	2016	9.293.023	12.596.824	35,55
		2017	12.596.824	14.024.486	11,33
		2018	14.024.486	16.339.916	16,51
		2019	16.339.916	17.363.003	6,26

LAMPIRAN 6: Data Penelitian Pengungkapan Aset Biologis

No	AALI				BWPT				GZCO				JAWA			
	2016	2017	2018	2019	2016	2017	2018	2019	2016	2017	2018	2019	2016	2017	2018	2019
1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
2	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
3																
4	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
5	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
6	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
7	1	1	1	1	1	1	1	1								
8	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
9	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
10	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
11																
12	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
13	1	1	1	1												
14																
15	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
16																
17	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
18	1	1	1	1												
19																
20	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
21	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
22	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
23	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
24	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
25	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
26	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
27	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
28	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
29			1	1			1	1								
30																
31																
32																
33																
34	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
35	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
36																
37	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
38																
39					1	1	1	1	1	1	1	1				
40	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Σ	27	27	28	28	26	26	27	27	25	25	25	25	24	24	24	24
	67,5	67,5	70	70	65	65	67,5	67,5	62,5	62,5	62,5	62,5	60	60	60	60

No	ANJT				DSNG				SSMS				PALM			
	2016	2017	2018	2019	2016	2017	2018	2019	2016	2017	2018	2019	2016	2017	2018	2019
1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
2	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
3																
4	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
5	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
6	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
7			1	1												
8	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
9	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
10	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
11																
12	1	1	1	1	1	1	1	1	1	1	1	1				
13					1	1	1	1								
14	1	1	1	1	1	1	1	1								
15	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
16																
17	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
18																
19																
20	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
21	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
22	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
23	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
24	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
25	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
26	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
27	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
28	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
29											1	1				
30	1	1	1	1												
31																
32																
33																
34	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
35	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
36																
37	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
38																
39	1	1	1	1	1	1	1	1								
40	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Σ	27	27	28	28	27	27	27	27	24	24	25	25	23	23	23	23
	67,5	67,5	70	70	67,5	67,5	67,5	67,5	60	60	62,5	62,5	57,5	57,5	57,5	57,5

No	SMAR				SIMP				UNSP				LSIP			
	2016	2017	2018	2019	2016	2017	2018	2019	2016	2017	2018	2019	2016	2017	2018	2019
1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
2	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
3																
4	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
5	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
6	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
7			1	1	1	1	1	1	1	1	1	1	1	1	1	1
8	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
9	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
10	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
11																
12					1	1	1	1	1	1	1	1	1	1	1	1
13													1	1	1	1
14													1	1	1	1
15	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
16																
17	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
18																
19																
20	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
21	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
22	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
23	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
24	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
25	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
26	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
27	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
28	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
29																
30																
31																
32																
33																
34	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
35	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
36																
37	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
38																
39	1	1	1	1	1	1	1	1					1	1	1	1
40	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Σ	24	24	25	25	26	26	26	26	25	25	25	25	28	28	28	28
	60	60	62,5	62,5	65	65	65	65	62,5	62,5	62,5	62,5	70	70	70	70

LAMPIRAN 7: Rekap Data Sampel

NO	KODE PERUSAHAAN	TAHUN	Intensitas Aset Biologis (X1)	Ukuran Perusahaan (X2)	Konsentrasi Kepemilikan (X3)	Jenis KAP (X4)	Pertumbuhan Perusahaan (X5)	Pengungkapan Aset Biologis (Y)
			%		%		%	
1	AALI	2016	27.74	17.00	79.68	1	12.61	67.5
		2017	27.59	17.03	79.68	1	2.93	67.5
		2018	26.80	17.11	79.68	1	7.71	70.0
		2019	26.55	17.11	79.68	1	0.44	70.0
2	BWPT	2016	55.34	16.60	35.59	1	-7.46	65.0
		2017	54.65	16.60	37.64	1	-0.42	65.0
		2018	51.11	16.60	37.70	1	-0.14	67.5
		2019	48.64	16.58	37.70	0	-2.27	67.5
3	GZCO	2016	60.85	15.08	32.39	0	-28.55	62.5
		2017	58.32	15.07	33.81	0	-0.83	62.5
		2018	54.99	14.88	34.56	0	-17.25	62.5
		2019	50.37	14.48	36.62	0	-33.13	62.5
4	JAWA	2016	59.71	15.01	70.51	0	-2.29	60.0
		2017	60.68	15.01	86.90	0	0.65	60.0
		2018	59.69	15.05	86.90	0	3.92	60.0
		2019	60.24	15.07	80.00	0	1.38	60.0
5	ANJT	2016	34.47	20.08	41.37	1	11.62	67.5
		2017	35.81	20.16	41.37	1	7.89	67.5
		2018	38.00	20.22	41.37	1	6.30	70.0
		2019	43.45	20.25	41.37	1	3.90	70.0
6	DSNG	2016	32.85	15.92	34.12	1	4.20	67.5
		2017	33.20	15.94	33.24	1	1.87	67.5
		2018	37.36	16.28	33.24	1	40.82	67.5
		2019	36.15	16.27	33.19	1	-1.01	67.5
7	SSMS	2016	35.14	15.78	33.75	1	2.71	60.0
		2017	25.58	16.08	58.48	1	34.35	60.0
		2018	28.21	16.24	53.75	1	17.38	62.5
		2019	27.02	16.29	53.75	1	4.86	62.5
8	PALM	2016	42.58	15.17	44.16	0	-17.80	57.5
		2017	54.25	14.86	44.88	0	-26.20	57.5
		2018	18.53	14.50	44.88	0	-30.06	57.5
		2019	16.42	14.66	44.88	0	16.95	57.5
9	SMAR	2016	4.54	17.08	97.20	0	9.12	60.0
		2017	4.16	17.12	92.40	0	3.76	60.0
		2018	3.74	17.19	92.40	0	8.06	62.5
		2019	3.96	17.14	92.40	0	-5.20	62.5

10	SIMP	2016	28.00	17.30	73.46	1	2.65	65.0
		2017	28.16	17.32	73.46	1	2.64	65.0
		2018	28.98	17.36	73.46	1	3.80	65.0
		2019	29.96	17.37	73.46	1	0.70	65.0
11	UNSP	2016	15.93	16.50	73.58	0	-3.97	62.5
		2017	12.20	16.45	92.44	0	-5.55	62.5
		2018	22.84	16.41	54.88	0	-3.75	62.5
		2019	27.59	15.94	54.88	0	-37.14	62.5
12	LSIP	2016	30.97	16.06	59.51	1	6.90	70.0
		2017	30.73	16.09	59.51	1	3.02	70.0
		2018	30.82	16.12	59.51	1	3.01	70.0
		2019	31.11	16.14	59.51	1	1.87	70.0
13	SGRO	2016	41.72	15.94	69.68	1	14.17	65.0
		2017	47.74	15.93	69.68	1	-0.53	65.0
		2018	49.40	16.01	69.68	1	8.86	65.0
		2019	52.74	16.06	69.68	1	4.97	65.0
14	TBLA	2016	14.32	16.35	48.66	0	35.55	65.0
		2017	17.50	16.46	45.57	0	11.33	65.0
		2018	20.85	16.61	44.65	0	16.51	65.0
		2019	23.13	16.67	44.65	0	6.26	65.0

LAMPIRAN 8: Hasil Analisis Data (SPSS 24)

➤ Hasil Statistik Deskriptif

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Intensitas Aset Biologis	56	3.74	60.85	34.3461	16.01498
Ukuran Perusahaan	56	14.48	20.25	16.4393	1.31070
Konsentrasi Kepemilikan	56	32.39	97.20	58.0563	19.85122
Jenis KAP	56	0	1	.55	.502
Pertumbuhan Perusahaan	56	-37.14	40.82	1.8236	14.59725
Pengungkapan Aset Biologis	56	57.5	70.0	64.375	3.6696
Valid N (listwise)	56				

Sumber: Data diolah peneliti, 2021

➤ Hasil Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		56
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	2.50055640
Most Extreme Differences	Absolute	.070
	Positive	.059
	Negative	-.070
Test Statistic		.070
Asymp. Sig. (2-tailed)		.200 ^{c,d}

a. Test distribution is Normal.

b. Calculated from data.

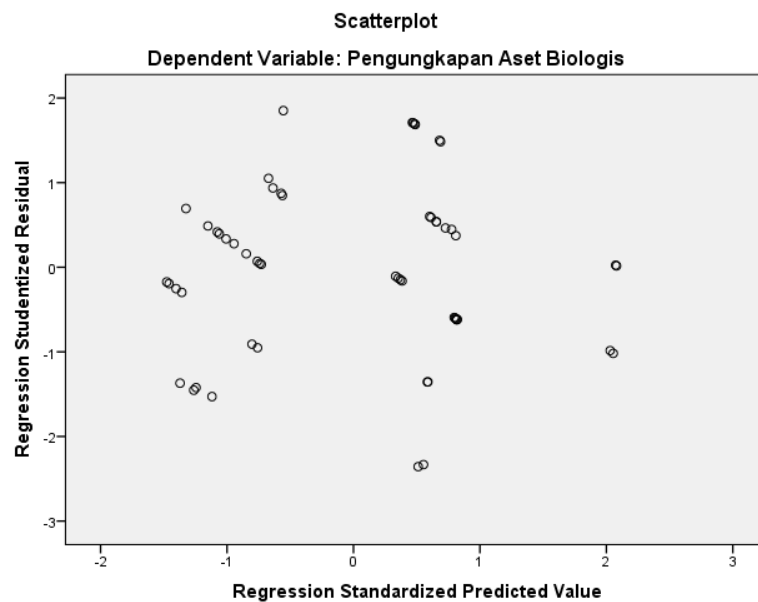
Sumber: Data diolah peneliti, 2021

➤ Hasil Uji Multikolinearitas

		Coefficients ^a	
		Collinearity Statistics	
Model		Tolerance	VIF
1	(Constant)		
	Intensitas Aset Biologis	.707	1.414
	Ukuran Perusahaan	.701	1.426
	Konsentrasi Kepemilikan	.860	1.163
	Jenis KAP	.671	1.490
	Pertumbuhan Perusahaan	.758	1.319

a. Dependent Variable: Pengungkapan Aset Biologis
 Sumber: Data diolah peneliti, 2021

➤ Hasil Uji Heteroskedastisitas



Sumber: Diolah oleh peneliti, 2021

➤ **Hasil Uji Regresi Linear Berganda**

		Coefficients^a				
		Unstandardized		Standardized		
		Coefficients		Coefficients		
Model		B	Std. Error	Beta	t	Sig.
1	(Constant)	47.891	5.658		8.465	.000
	Intensitas Aset Biologis	.000	.026	-.002	-.015	.988
	Ukuran Perusahaan	.951	.322	.340	2.953	.005
	Konsentrasi Kepemilikan	-.020	.019	-.108	-1.043	.302
	Jenis KAP	3.640	.861	.498	4.229	.000
	Pertumbuhan Perusahaan	.003	.028	.012	.106	.916

a. Dependent Variable: Pengungkapan Aset Biologis

Sumber: Data diolah peneliti, 2021

➤ **Hasil Uji Koefisien Determinasi**

Model Summary^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.732 ^a	.536	.489	2.6226	.578

a. Predictors: (Constant), Pertumbuhan Perusahaan, Konsentrasi Kepemilikan, Ukuran Perusahaan, Intensitas Aset Biologis, Jenis KAP

b. Dependent Variable: Pengungkapan Aset Biologis

Sumber: Data diolah peneliti, 2021

➤ **Hasil Uji F (F test)**

ANOVA^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	396.722	5	79.344	11.536	.000 ^b
	Residual	343.903	50	6.878		
	Total	740.625	55			

a. Dependent Variable: Pengungkapan Aset Biologis

b. Predictors: (Constant), Pertumbuhan Perusahaan, Konsentrasi Kepemilikan, Ukuran Perusahaan, Intensitas Aset Biologis, Jenis KAP

Sumber: Data diolah peneliti, 2021

➤ Hasil Uji Parsial (*t test*)

		Coefficients^a				
		Unstandardized		Standardized		
		Coefficients		Coefficients		
Model		B	Std. Error	Beta	t	Sig.
1	(Constant)	47.891	5.658		8.465	.000
	Intensitas Aset Biologis	.000	.026	-.002	-.015	.988
	Ukuran Perusahaan	.951	.322	.340	2.953	.005
	Konsentrasi Kepemilikan	-.020	.019	-.108	-1.043	.302
	Jenis KAP	3.640	.861	.498	4.229	.000
	Pertumbuhan Perusahaan	.003	.028	.012	.106	.916

a. Dependent Variable: Pengungkapan Aset Biologis

Sumber: Data diolah peneliti, 2021

LAMPIRAN 9: Tabel Distribusi F

df untuk penyebut (N2)	df untuk pembilang (N1)									
	1	2	3	4	5	6	7	8	9	10
1	161	199	216	225	230	234	237	239	241	242
2	18.51	19.00	19.16	19.25	19.30	19.33	19.35	19.37	19.38	19.40
3	10.13	9.55	9.28	9.12	9.01	8.94	8.89	8.85	8.81	8.79
4	7.71	6.94	6.59	6.39	6.26	6.16	6.09	6.04	6.00	5.96
5	6.61	5.79	5.41	5.19	5.05	4.95	4.88	4.82	4.77	4.74
6	5.99	5.14	4.76	4.53	4.39	4.28	4.21	4.15	4.10	4.06
7	5.59	4.74	4.35	4.12	3.97	3.87	3.79	3.73	3.68	3.64
8	5.32	4.46	4.07	3.84	3.69	3.58	3.50	3.44	3.39	3.35
9	5.12	4.26	3.86	3.63	3.48	3.37	3.29	3.23	3.18	3.14
10	4.96	4.10	3.71	3.48	3.33	3.22	3.14	3.07	3.02	2.98
11	4.84	3.98	3.59	3.36	3.20	3.09	3.01	2.95	2.90	2.85
12	4.75	3.89	3.49	3.26	3.11	3.00	2.91	2.85	2.80	2.75
13	4.67	3.81	3.41	3.18	3.03	2.92	2.83	2.77	2.71	2.67
14	4.60	3.74	3.34	3.11	2.96	2.85	2.76	2.70	2.65	2.60
15	4.54	3.68	3.29	3.06	2.90	2.79	2.71	2.64	2.59	2.54
16	4.49	3.63	3.24	3.01	2.85	2.74	2.66	2.59	2.54	2.49
17	4.45	3.59	3.20	2.96	2.81	2.70	2.61	2.55	2.49	2.45
18	4.41	3.55	3.16	2.93	2.77	2.66	2.58	2.51	2.46	2.41
19	4.38	3.52	3.13	2.90	2.74	2.63	2.54	2.48	2.42	2.38
20	4.35	3.49	3.10	2.87	2.71	2.60	2.51	2.45	2.39	2.35
21	4.32	3.47	3.07	2.84	2.68	2.57	2.49	2.42	2.37	2.32
22	4.30	3.44	3.05	2.82	2.66	2.55	2.46	2.40	2.34	2.30
23	4.28	3.42	3.03	2.80	2.64	2.53	2.44	2.37	2.32	2.27
24	4.26	3.40	3.01	2.78	2.62	2.51	2.42	2.36	2.30	2.25
25	4.24	3.39	2.99	2.76	2.60	2.49	2.40	2.34	2.28	2.24
26	4.23	3.37	2.98	2.74	2.59	2.47	2.39	2.32	2.27	2.22
27	4.21	3.35	2.96	2.73	2.57	2.46	2.37	2.31	2.25	2.20
28	4.20	3.34	2.95	2.71	2.56	2.45	2.36	2.29	2.24	2.19
29	4.18	3.33	2.93	2.70	2.55	2.43	2.35	2.28	2.22	2.18
30	4.17	3.32	2.92	2.69	2.53	2.42	2.33	2.27	2.21	2.16
31	4.16	3.30	2.91	2.68	2.52	2.41	2.32	2.25	2.20	2.15
32	4.15	3.29	2.90	2.67	2.51	2.40	2.31	2.24	2.19	2.14
33	4.14	3.28	2.89	2.66	2.50	2.39	2.30	2.23	2.18	2.13
34	4.13	3.28	2.88	2.65	2.49	2.38	2.29	2.23	2.17	2.12
35	4.12	3.27	2.87	2.64	2.49	2.37	2.29	2.22	2.16	2.11
36	4.11	3.26	2.87	2.63	2.48	2.36	2.28	2.21	2.15	2.11
37	4.11	3.25	2.86	2.63	2.47	2.36	2.27	2.20	2.14	2.10
38	4.10	3.24	2.85	2.62	2.46	2.35	2.26	2.19	2.14	2.09
39	4.09	3.24	2.85	2.61	2.46	2.34	2.26	2.19	2.13	2.08
40	4.08	3.23	2.84	2.61	2.45	2.34	2.25	2.18	2.12	2.08
41	4.08	3.23	2.83	2.60	2.44	2.33	2.24	2.17	2.12	2.07

df untuk penyebut (N2)	df untuk pembilang (N1)									
	1	2	3	4	5	6	7	8	9	10
42	4.07	3.22	2.83	2.59	2.44	2.32	2.24	2.17	2.11	2.06
43	4.07	3.21	2.82	2.59	2.43	2.32	2.23	2.16	2.11	2.06
44	4.06	3.21	2.82	2.58	2.43	2.31	2.23	2.16	2.10	2.05
45	4.06	3.20	2.81	2.58	2.42	2.31	2.22	2.15	2.10	2.05
46	4.05	3.20	2.81	2.57	2.42	2.30	2.22	2.15	2.09	2.04
47	4.05	3.20	2.80	2.57	2.41	2.30	2.21	2.14	2.09	2.04
48	4.04	3.19	2.80	2.57	2.41	2.29	2.21	2.14	2.08	2.03
49	4.04	3.19	2.79	2.56	2.40	2.29	2.20	2.13	2.08	2.03
50	4.03	3.18	2.79	2.56	2.40	2.29	2.20	2.13	2.07	2.03
51	4.03	3.18	2.79	2.55	2.40	2.28	2.20	2.13	2.07	2.02
52	4.03	3.18	2.78	2.55	2.39	2.28	2.19	2.12	2.07	2.02
53	4.02	3.17	2.78	2.55	2.39	2.28	2.19	2.12	2.06	2.01
54	4.02	3.17	2.78	2.54	2.39	2.27	2.18	2.12	2.06	2.01
55	4.02	3.16	2.77	2.54	2.38	2.27	2.18	2.11	2.06	2.01
56	4.01	3.16	2.77	2.54	2.38	2.27	2.18	2.11	2.05	2.00
57	4.01	3.16	2.77	2.53	2.38	2.26	2.18	2.11	2.05	2.00
58	4.01	3.16	2.76	2.53	2.37	2.26	2.17	2.10	2.05	2.00
59	4.00	3.15	2.76	2.53	2.37	2.26	2.17	2.10	2.04	2.00
60	4.00	3.15	2.76	2.53	2.37	2.25	2.17	2.10	2.04	1.99
61	4.00	3.15	2.76	2.52	2.37	2.25	2.16	2.09	2.04	1.99
62	4.00	3.15	2.75	2.52	2.36	2.25	2.16	2.09	2.03	1.99
63	3.99	3.14	2.75	2.52	2.36	2.25	2.16	2.09	2.03	1.98
64	3.99	3.14	2.75	2.52	2.36	2.24	2.16	2.09	2.03	1.98
65	3.99	3.14	2.75	2.51	2.36	2.24	2.15	2.08	2.03	1.98
66	3.99	3.14	2.74	2.51	2.35	2.24	2.15	2.08	2.03	1.98
67	3.98	3.13	2.74	2.51	2.35	2.24	2.15	2.08	2.02	1.98
68	3.98	3.13	2.74	2.51	2.35	2.24	2.15	2.08	2.02	1.97
69	3.98	3.13	2.74	2.50	2.35	2.23	2.15	2.08	2.02	1.97
70	3.98	3.13	2.74	2.50	2.35	2.23	2.14	2.07	2.02	1.97
71	3.98	3.13	2.73	2.50	2.34	2.23	2.14	2.07	2.01	1.97
72	3.97	3.12	2.73	2.50	2.34	2.23	2.14	2.07	2.01	1.96
73	3.97	3.12	2.73	2.50	2.34	2.23	2.14	2.07	2.01	1.96
74	3.97	3.12	2.73	2.50	2.34	2.22	2.14	2.07	2.01	1.96
75	3.97	3.12	2.73	2.49	2.34	2.22	2.13	2.06	2.01	1.96
76	3.97	3.12	2.72	2.49	2.33	2.22	2.13	2.06	2.01	1.96
77	3.97	3.12	2.72	2.49	2.33	2.22	2.13	2.06	2.00	1.96
78	3.96	3.11	2.72	2.49	2.33	2.22	2.13	2.06	2.00	1.95
79	3.96	3.11	2.72	2.49	2.33	2.22	2.13	2.06	2.00	1.95
80	3.96	3.11	2.72	2.49	2.33	2.21	2.13	2.06	2.00	1.95
81	3.96	3.11	2.72	2.48	2.33	2.21	2.12	2.05	2.00	1.95
82	3.96	3.11	2.72	2.48	2.33	2.21	2.12	2.05	2.00	1.95
83	3.96	3.11	2.71	2.48	2.32	2.21	2.12	2.05	1.99	1.95
84	3.95	3.11	2.71	2.48	2.32	2.21	2.12	2.05	1.99	1.95
85	3.95	3.10	2.71	2.48	2.32	2.21	2.12	2.05	1.99	1.94
86	3.95	3.10	2.71	2.48	2.32	2.21	2.12	2.05	1.99	1.94
87	3.95	3.10	2.71	2.48	2.32	2.20	2.12	2.05	1.99	1.94
88	3.95	3.10	2.71	2.48	2.32	2.20	2.12	2.05	1.99	1.94
89	3.95	3.10	2.71	2.47	2.32	2.20	2.11	2.04	1.99	1.94
90	3.95	3.10	2.71	2.47	2.32	2.20	2.11	2.04	1.99	1.94
91	3.95	3.10	2.70	2.47	2.31	2.20	2.11	2.04	1.98	1.94

df untuk penyebut (N2)	df untuk pembilang (N1)									
	1	2	3	4	5	6	7	8	9	10
92	3.94	3.10	2.70	2.47	2.31	2.20	2.11	2.04	1.98	1.94
93	3.94	3.09	2.70	2.47	2.31	2.20	2.11	2.04	1.98	1.93
94	3.94	3.09	2.70	2.47	2.31	2.20	2.11	2.04	1.98	1.93
95	3.94	3.09	2.70	2.47	2.31	2.20	2.11	2.04	1.98	1.93
96	3.94	3.09	2.70	2.47	2.31	2.19	2.11	2.04	1.98	1.93
97	3.94	3.09	2.70	2.47	2.31	2.19	2.11	2.04	1.98	1.93
98	3.94	3.09	2.70	2.46	2.31	2.19	2.10	2.03	1.98	1.93
99	3.94	3.09	2.70	2.46	2.31	2.19	2.10	2.03	1.98	1.93
100	3.94	3.09	2.70	2.46	2.31	2.19	2.10	2.03	1.97	1.93
101	3.94	3.09	2.69	2.46	2.30	2.19	2.10	2.03	1.97	1.93
102	3.93	3.09	2.69	2.46	2.30	2.19	2.10	2.03	1.97	1.92
103	3.93	3.08	2.69	2.46	2.30	2.19	2.10	2.03	1.97	1.92
104	3.93	3.08	2.69	2.46	2.30	2.19	2.10	2.03	1.97	1.92
105	3.93	3.08	2.69	2.46	2.30	2.19	2.10	2.03	1.97	1.92
106	3.93	3.08	2.69	2.46	2.30	2.19	2.10	2.03	1.97	1.92
107	3.93	3.08	2.69	2.46	2.30	2.18	2.10	2.03	1.97	1.92
108	3.93	3.08	2.69	2.46	2.30	2.18	2.10	2.03	1.97	1.92
109	3.93	3.08	2.69	2.45	2.30	2.18	2.09	2.02	1.97	1.92
110	3.93	3.08	2.69	2.45	2.30	2.18	2.09	2.02	1.97	1.92
111	3.93	3.08	2.69	2.45	2.30	2.18	2.09	2.02	1.97	1.92
112	3.93	3.08	2.69	2.45	2.30	2.18	2.09	2.02	1.96	1.92
113	3.93	3.08	2.68	2.45	2.29	2.18	2.09	2.02	1.96	1.92
114	3.92	3.08	2.68	2.45	2.29	2.18	2.09	2.02	1.96	1.91
115	3.92	3.08	2.68	2.45	2.29	2.18	2.09	2.02	1.96	1.91
116	3.92	3.07	2.68	2.45	2.29	2.18	2.09	2.02	1.96	1.91
117	3.92	3.07	2.68	2.45	2.29	2.18	2.09	2.02	1.96	1.91
118	3.92	3.07	2.68	2.45	2.29	2.18	2.09	2.02	1.96	1.91
119	3.92	3.07	2.68	2.45	2.29	2.18	2.09	2.02	1.96	1.91
120	3.92	3.07	2.68	2.45	2.29	2.18	2.09	2.02	1.96	1.91

LAMPIRAN 10: Tabel Distribusi T

Pr df	0.25 0.50	0.10 0.20	0.05 0.10	0.025 0.050	0.01 0.02	0.005 0.010	0.001 0.002
1	1.00000	3.07768	6.31375	12.70620	31.82052	63.65674	318.30884
2	0.81650	1.88562	2.91999	4.30265	6.96456	9.92484	22.32712
3	0.76489	1.63774	2.35336	3.18245	4.54070	5.84091	10.21453
4	0.74070	1.53321	2.13185	2.77645	3.74695	4.60409	7.17318
5	0.72669	1.47588	2.01505	2.57058	3.36493	4.03214	5.89343
6	0.71756	1.43976	1.94318	2.44691	3.14267	3.70743	5.20763
7	0.71114	1.41492	1.89458	2.36462	2.99795	3.49948	4.78529
8	0.70639	1.39682	1.85955	2.30600	2.89646	3.35539	4.50079
9	0.70272	1.38303	1.83311	2.26216	2.82144	3.24984	4.29681
10	0.69981	1.37218	1.81246	2.22814	2.76377	3.16927	4.14370
11	0.69745	1.36343	1.79588	2.20099	2.71808	3.10581	4.02470
12	0.69548	1.35622	1.78229	2.17881	2.68100	3.05454	3.92963
13	0.69383	1.35017	1.77093	2.16037	2.65031	3.01228	3.85198
14	0.69242	1.34503	1.76131	2.14479	2.62449	2.97684	3.78739
15	0.69120	1.34061	1.75305	2.13145	2.60248	2.94671	3.73283
16	0.69013	1.33676	1.74588	2.11991	2.58349	2.92078	3.68615
17	0.68920	1.33338	1.73961	2.10982	2.56693	2.89823	3.64577
18	0.68836	1.33039	1.73406	2.10092	2.55238	2.87844	3.61048
19	0.68762	1.32773	1.72913	2.09302	2.53948	2.86093	3.57940
20	0.68695	1.32534	1.72472	2.08596	2.52798	2.84534	3.55181
21	0.68635	1.32319	1.72074	2.07961	2.51765	2.83136	3.52715
22	0.68581	1.32124	1.71714	2.07387	2.50832	2.81876	3.50499
23	0.68531	1.31946	1.71387	2.06866	2.49987	2.80734	3.48496
24	0.68485	1.31784	1.71088	2.06390	2.49216	2.79694	3.46678
25	0.68443	1.31635	1.70814	2.05954	2.48511	2.78744	3.45019
26	0.68404	1.31497	1.70562	2.05553	2.47863	2.77871	3.43500
27	0.68368	1.31370	1.70329	2.05183	2.47266	2.77068	3.42103
28	0.68335	1.31253	1.70113	2.04841	2.46714	2.76326	3.40816
29	0.68304	1.31143	1.69913	2.04523	2.46202	2.75639	3.39624
30	0.68276	1.31042	1.69726	2.04227	2.45726	2.75000	3.38518
31	0.68249	1.30946	1.69552	2.03951	2.45282	2.74404	3.37490
32	0.68223	1.30857	1.69389	2.03693	2.44868	2.73848	3.36531
33	0.68200	1.30774	1.69236	2.03452	2.44479	2.73328	3.35634
34	0.68177	1.30695	1.69092	2.03224	2.44115	2.72839	3.34793
35	0.68156	1.30621	1.68957	2.03011	2.43772	2.72381	3.34005
36	0.68137	1.30551	1.68830	2.02809	2.43449	2.71948	3.33262
37	0.68118	1.30485	1.68709	2.02619	2.43145	2.71541	3.32563
38	0.68100	1.30423	1.68595	2.02439	2.42857	2.71156	3.31903
39	0.68083	1.30364	1.68488	2.02269	2.42584	2.70791	3.31279
40	0.68067	1.30308	1.68385	2.02108	2.42326	2.70446	3.30688
41	0.68052	1.30254	1.68288	2.01954	2.42080	2.70118	3.30127
42	0.68038	1.30204	1.68195	2.01808	2.41847	2.69807	3.29595
43	0.68024	1.30155	1.68107	2.01669	2.41625	2.69510	3.29089
44	0.68011	1.30109	1.68023	2.01537	2.41413	2.69228	3.28607

Pr df	0.25 0.50	0.10 0.20	0.05 0.10	0.025 0.050	0.01 0.02	0.005 0.010	0.001 0.002
45	0.67998	1.30065	1.67943	2.01410	2.41212	2.68959	3.28148
46	0.67986	1.30023	1.67866	2.01290	2.41019	2.68701	3.27710
47	0.67975	1.29982	1.67793	2.01174	2.40835	2.68456	3.27291
48	0.67964	1.29944	1.67722	2.01063	2.40658	2.68220	3.26891
49	0.67953	1.29907	1.67655	2.00958	2.40489	2.67995	3.26508
50	0.67943	1.29871	1.67591	2.00856	2.40327	2.67779	3.26141
51	0.67933	1.29837	1.67528	2.00758	2.40172	2.67572	3.25789
52	0.67924	1.29805	1.67469	2.00665	2.40022	2.67373	3.25451
53	0.67915	1.29773	1.67412	2.00575	2.39879	2.67182	3.25127
54	0.67906	1.29743	1.67356	2.00488	2.39741	2.66998	3.24815
55	0.67898	1.29713	1.67303	2.00404	2.39608	2.66822	3.24515
56	0.67890	1.29685	1.67252	2.00324	2.39480	2.66651	3.24226
57	0.67882	1.29658	1.67203	2.00247	2.39357	2.66487	3.23948
58	0.67874	1.29632	1.67155	2.00172	2.39238	2.66329	3.23680
59	0.67867	1.29607	1.67109	2.00100	2.39123	2.66176	3.23421
60	0.67860	1.29582	1.67065	2.00030	2.39012	2.66028	3.23171
61	0.67853	1.29558	1.67022	1.99962	2.38905	2.65886	3.22930
62	0.67847	1.29536	1.66980	1.99897	2.38801	2.65748	3.22696
63	0.67840	1.29513	1.66940	1.99834	2.38701	2.65615	3.22471
64	0.67834	1.29492	1.66901	1.99773	2.38604	2.65485	3.22253
65	0.67828	1.29471	1.66864	1.99714	2.38510	2.65360	3.22041
66	0.67823	1.29451	1.66827	1.99656	2.38419	2.65239	3.21837
67	0.67817	1.29432	1.66792	1.99601	2.38330	2.65122	3.21639
68	0.67811	1.29413	1.66757	1.99547	2.38245	2.65008	3.21446
69	0.67806	1.29394	1.66724	1.99495	2.38161	2.64898	3.21260
70	0.67801	1.29376	1.66691	1.99444	2.38081	2.64790	3.21079
71	0.67796	1.29359	1.66660	1.99394	2.38002	2.64686	3.20903
72	0.67791	1.29342	1.66629	1.99346	2.37926	2.64585	3.20733
73	0.67787	1.29326	1.66600	1.99300	2.37852	2.64487	3.20567
74	0.67782	1.29310	1.66571	1.99254	2.37780	2.64391	3.20406
75	0.67778	1.29294	1.66543	1.99210	2.37710	2.64298	3.20249
76	0.67773	1.29279	1.66515	1.99167	2.37642	2.64208	3.20096
77	0.67769	1.29264	1.66488	1.99125	2.37576	2.64120	3.19948
78	0.67765	1.29250	1.66462	1.99085	2.37511	2.64034	3.19804
79	0.67761	1.29236	1.66437	1.99045	2.37448	2.63950	3.19663
80	0.67757	1.29222	1.66412	1.99006	2.37387	2.63869	3.19526
81	0.67753	1.29209	1.66388	1.98969	2.37327	2.63790	3.19392
82	0.67749	1.29196	1.66365	1.98932	2.37269	2.63712	3.19262
83	0.67746	1.29183	1.66342	1.98896	2.37212	2.63637	3.19135
84	0.67742	1.29171	1.66320	1.98861	2.37156	2.63563	3.19011
85	0.67739	1.29159	1.66298	1.98827	2.37102	2.63491	3.18890
86	0.67735	1.29147	1.66277	1.98793	2.37049	2.63421	3.18772
87	0.67732	1.29136	1.66256	1.98761	2.36998	2.63353	3.18657
88	0.67729	1.29125	1.66235	1.98729	2.36947	2.63286	3.18544
89	0.67726	1.29114	1.66216	1.98698	2.36898	2.63220	3.18434
90	0.67723	1.29103	1.66196	1.98667	2.36850	2.63157	3.18327

Pr df	0.25 0.50	0.10 0.20	0.05 0.10	0.025 0.050	0.01 0.02	0.005 0.010	0.001 0.002
91	0.67720	1.29092	1.66177	1.98638	2.36803	2.63094	3.18222
92	0.67717	1.29082	1.66159	1.98609	2.36757	2.63033	3.18119
93	0.67714	1.29072	1.66140	1.98580	2.36712	2.62973	3.18019
94	0.67711	1.29062	1.66123	1.98552	2.36667	2.62915	3.17921
95	0.67708	1.29053	1.66105	1.98525	2.36624	2.62858	3.17825
96	0.67705	1.29043	1.66088	1.98498	2.36582	2.62802	3.17731
97	0.67703	1.29034	1.66071	1.98472	2.36541	2.62747	3.17639
98	0.67700	1.29025	1.66055	1.98447	2.36500	2.62693	3.17549
99	0.67698	1.29016	1.66039	1.98422	2.36461	2.62641	3.17460
100	0.67695	1.29007	1.66023	1.98397	2.36422	2.62589	3.17374
101	0.67693	1.28999	1.66008	1.98373	2.36384	2.62539	3.17289
102	0.67690	1.28991	1.65993	1.98350	2.36346	2.62489	3.17206
103	0.67688	1.28982	1.65978	1.98326	2.36310	2.62441	3.17125
104	0.67686	1.28974	1.65964	1.98304	2.36274	2.62393	3.17045
105	0.67683	1.28967	1.65950	1.98282	2.36239	2.62347	3.16967
106	0.67681	1.28959	1.65936	1.98260	2.36204	2.62301	3.16890
107	0.67679	1.28951	1.65922	1.98238	2.36170	2.62256	3.16815
108	0.67677	1.28944	1.65909	1.98217	2.36137	2.62212	3.16741
109	0.67675	1.28937	1.65895	1.98197	2.36105	2.62169	3.16669
110	0.67673	1.28930	1.65882	1.98177	2.36073	2.62126	3.16598
111	0.67671	1.28922	1.65870	1.98157	2.36041	2.62085	3.16528
112	0.67669	1.28916	1.65857	1.98137	2.36010	2.62044	3.16460
113	0.67667	1.28909	1.65845	1.98118	2.35980	2.62004	3.16392
114	0.67665	1.28902	1.65833	1.98099	2.35950	2.61964	3.16326
115	0.67663	1.28896	1.65821	1.98081	2.35921	2.61926	3.16262
116	0.67661	1.28889	1.65810	1.98063	2.35892	2.61888	3.16198
117	0.67659	1.28883	1.65798	1.98045	2.35864	2.61850	3.16135
118	0.67657	1.28877	1.65787	1.98027	2.35837	2.61814	3.16074
119	0.67656	1.28871	1.65776	1.98010	2.35809	2.61778	3.16013
120	0.67654	1.28865	1.65765	1.97993	2.35782	2.61742	3.15954

LAMPIRAN 11: Hasil Tes Plagiat



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PENGARUH BIOLOGICAL ASSET INTENSITY, UKURAN PERUSAHAAN, KONSENTRASI KEPEMILIKAN, JENIS KAP DAN TINGKAT PERTUMBUHAN PERUSAHAAN TERHADAP PENGUNGKAPAN ASET BIOLOGIS BERDASARKAN PSAK NO. 69 (Studi Kasus Pada Perusahaan Agrikultur Yang Terdaftar di BEI Periode 2016–2019) THE EFFECT OF BIOLOGICAL ASSET INTENSITY, COMPANY SIZE, CONCENTRATION OF OWNERSHIP, TYPE OF CAP AND COMPANY'S GROWTH LEVEL ON DISCLOSURE OF BIOLOGICAL ASSETS BASED ON PSAK NO.

69 (Case Study on Agricultural Companies Listed on the Stock Exchange for the 2016–2019 Period) Muhamad Saeful Adnan Program Studi Akuntansi Fakultas Ekonomi Universitas Djuanda Bogor Jl. Tol Ciawi No. 1, Kotak Pos 35, Kode Pos 16720. Telp/Fax: (0251)8245155 E-mail: adnansaeful1000@gmail.com ABSTRACT This review plans to decide on the partial and simultaneous impact of independent factors, specifically Biological Asset Intensity, Organizational Size, Ownership Concentration, Type of KAP and Company Growth Rate on Biological Asset Disclosure as the dependent variable.

The research design used is quantitative with theory testing. The type of information used is quantitative information in the form of annual financial reports of agricultural organizations for the 2016–2019 period taken from the Indonesia Stock Exchange website. The procedure for checking information uses the classical assumption test and multiple regression analysis.








This review obtains results that to some extent indicate that the factors of company size and type of KAP partially affect the disclosure of biological assets depending on PSAK No. 69, while for the biological asset intensity variable, the concentration of ownership and the company's growth rate have no impact on the disclosure of biological assets

LAMPIRAN 12: Jurnal Konsultasi Skripsi

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Masa bimbingan : Mulai Tanggal 15 Februari 2021 s/d 03 Juli 2021

No.	TANGGAL	JAM	BENTUK BIMBINGAN	PARAF PEMBIMBING
1.	10/6 - 2021		penyerahan draft 405	
2	12/6 - 2021		Revisi Bab 1 & 2	
3	13/6 - 2021		Revisi Bab 1 & 2	
4	15/6 - 2021		Kerangka 2. Bab 1	
5	25/6		KE Seminar 1/23	
6.			Kerangka 2 -	
7	8/7		Gmp Bimbingan	

Diketahui
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Dekan,

Pembimbing,

Dr. Lucky Hikmat Maulana, SE., M.Si
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Masa bimbingan : Mulai Tanggal 15 Februari 2021 s/d 03 Juli 2021

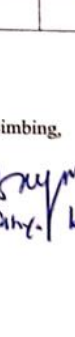
No.	TANGGAL	JAM	BENTUK BIMBINGAN	PARAF PEMBIMBING
1	16/6/2021	13-13 ³⁰	Review Bab 4-5	
2	17/6/2021	11-11 ³⁰	Review Bab 4-5	
3	21/6/2021	10-10 ³⁰	ACC Bab 4-5	
			Lanjut ke pembimbing ke-1	

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- 2014 – 2017 **SMAN 1 CIGOMBONG (Jurusan MIPA Kur 2013)**
- 2017 – 2021 **UNIVERSITAS DJUANDA BOGOR (AKUNTASI)**

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- 2017 – 2018 **TAMAN WISATA MATAHARI**
- 2018 – SEKARANG **PT. KAPOL ANTAR NUSA**