

ABSTRACT

Agricultural companies listed on the Indonesia Stock Exchange (IDX), such as those engaged in agriculture, plantations, forestry, cultivation, and livestock, manage biological assets that undergo natural growth or biological transformation. These assets involve processing activities and further transformation to produce high-quality products for consumer consumption. This condition requires agricultural companies to adequately disclose information related to their biological assets in their financial statements in accordance with the applicable accounting standards, namely PSAK 69. This study aims to empirically examine and analyze the effect of biological asset intensity, audit quality, firm size, firm growth, and ownership concentration on biological asset disclosure in agricultural companies listed on the Indonesia Stock Exchange (IDX) during the 2020–2024 period.

This research adopts a quantitative approach using secondary data analysis derived from the financial statements of agricultural companies listed on the Indonesia Stock Exchange (IDX) for the 2020–2024 period. The sampling technique employed is purposive sampling, resulting in a sample of 25 agricultural companies observed over a five-year period (2020–2024), yielding a total of 125 firm-year observations. The data are analyzed using multiple linear regression analysis.

The results indicate that biological asset intensity and firm size have a positive effect on biological asset disclosure. Meanwhile, audit quality, firm growth, and ownership concentration do not have a significant effect on biological asset disclosure in agricultural companies listed on the Indonesia Stock Exchange (IDX) during the 2020–2024 period.

Keywords: *Biological Asset Intensity, Audit Quality, Firm Size, Firm Growth, Ownership Concentration, Biological Asset Disclosure.*

