

**THE EFFECT OF BIOLOGICAL ASSET INTENSITY, COMPANY
SIZE, AND PROFITABILITY ON THE AGRICULTURAL
COMPANY COMPLIANCE BASED ON PERNYATAAN STANDAR
AKUNTANSI KEUANGAN 69**

(Empirical study of the agricultural companies during 2018 to 2020)

To Partially Fulfill the Requirements for Achieving Bachelor Degree (S1) in the
International Undergraduate Program Business and Accounting

Faculty of Business and Economics Universitas Atma Jaya Yogyakarta



Complied by:

Shalsabilla

Student Number: 181523998

**FACULTY OF BUSINESS AND ECONOMICS
UNIVERSITAS ATMA JAYA YOGYAKARTA
YOGYAKARTA**

JULY 2022

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THESIS ENTITLEMENT
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BASED ON PERNYATAAN STANDAR AKUNTANSI KEUANGAN 69
(Empirical study of the agricultural companies during 2018 to 2020)



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Date: July 16, 2022

STATEMENT OF APPROVAL



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Letter of Statement

No. 974/J/I

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PROFITABILITY ON THE AGRICULTURAL COMPANY COMPLIANCE
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(Empirical study of the agricultural companies during 2018 to 2020)**

is really my own thinking and writing. I fully knowledge that my writings do not contain other or parts of others writing, except for those that have been cited and mentioned it in the references.

Yogyakarta, 16 July 2022



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Yogyakarta, 16 July 2022



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ABSTRACTS

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Universitas Atma Jaya Yogyakarta

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This research aims to show empirical result about the effect of biological asset intensity, company size, and profitability on agricultural company compliance based Pernyataan Standar Akuntansi Keuangan 69. Biological assets which are living plants and animals are unique element in agricultural activities. Biological assets undergone biological transformation over time which disclosure and compliance based on PSAK No. 69 is needed by the agricultural companies. The disclosure is affected by many factors. This empirical study examined thirty-nine agricultural listed company in Indonesia from 2018 to 2020 using purposive sampling. Multiple regression analysis tested from secondary data which the result show that biological assets intensity has positive significant influence on agricultural company compliance based on PSAK No.69, company size has positive but no significant influence on agricultural company compliance based on PSAK No.69, and profitability has negative significant influence on agricultural company compliance based on PSAK No.69.

Keyword: biological asset intensity, company size, profitability, biological asset disclosure, PSAK No. 69