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LAMPIRAN

Lampiran 1: Sampel Penelitian

No	Kode	Nama Perusahaan
1	AALI	PT Astra Agro Lestari Tbk
2	BISI	PT BISI Internasional Tbk
3	DSNG	PT Dharma Satya Nusantara Tbk
4	LSIP	PT PP London Sumatera Indonesia Tbk
5	SSMS	PT Sawit Sumbermas Sarana Tbk
6	SMAR	PT Sinar Mas Agro Resource and Technology Tbk
7	FISH	PT FKS Multi Agro Tbk
8	JAWA	PT Jaya Agra Wattie Tbk
9	SGRO	PT Sampoerna Agro Tbk
10	SIMP	PT Salim Ivomas Pratama Tbk
11	UNSP	PT Bakrie Sumatera Plantations Tbk
12	TBLA	PT Tunas Baru Lampung Tbk
13	DSFI	PT Dharma Samudera Fishing Industry Tbk
14	BTEK	PT Bumi Teknokultura Tbk
15	PALM	PT Provident Agro Tbk
16	BWPT	PT Eagle High Plantations Tbk
17	WAPO	PT Wahana Pronatural Tbk

Lampiran 2: Data Ukuran Perusahaan

Kode Perusahaan	Tahun	Total Aset	Size
AALI	2017	25,119,609,000,000	30.85
	2018	26,856,967,000,000	30.92
	2019	26,974,124,000,000	30.93
	2020	27,781,231,000,000	30.96
	2021	30,399,906,000,000	31.05
BISI	2017	2,662,336,000,000	28.61
	2018	2,765,010,000,000	28.65
	2019	2,941,056,000,000	28.71
	2020	2,941,979,000,000	28.71
	2021	3,132,202,000,000	28.77
DSNG	2017	8,452,115,000,000	29.77
	2018	11,738,892,000,000	30.09
	2019	11,620,821,000,000	30.08
	2020	14,151,383,000,000	30.28

	2021	13,712,160,000,000	30.25
LSIP	2017	9,852,695,000,000	29.92
	2018	10,037,294,000,000	29.94
	2019	10,225,322,000,000	29.96
	2020	10,922,788,000,000	30.02
	2021	11,851,182,000,000	30.10
SSMS	2017	9,773,852,468,000	29.91
	2018	11,296,112,298,000	30.06
	2019	11,845,204,657,000	30.10
	2020	12,775,930,059,000	30.18
	2021	13,850,610,076,000	30.26
SMAR	2017	27,356,355,000,000	30.94
	2018	29,310,310,000,000	31.01
	2019	27,787,527,000,000	30.96
	2020	35,026,171,000,000	31.19
	2021	40,345,003,000,000	31.33
FISH	2017	338,381,006,000,000	33.46
	2018	431,539,811,000,000	33.70
	2019	426,269,039,000,000	33.69
	2020	440,917,819,000,000	33.72
	2021	510,855,939,000,000	33.87
JAWA	2017	3,332,578,333,778	28.83
	2018	3,442,393,738,873	28.87
	2019	3,489,776,816,128	28.88
	2020	3,493,727,182,127	28.88
	2021	3,566,231,393,023	28.90
SGRO	2017	8,364,143,632,000	29.75
	2018	9,018,844,952,000	29.83
	2019	9,466,942,773,000	29.88
	2020	9,744,680,000,000	29.91
	2021	9,751,365,000,000	29.91
SIMP	2017	33,859,154,000,000	31.15
	2018	34,666,506,000,000	31.18
	2019	34,910,838,000,000	31.18
	2020	35,395,264,000,000	31.20
	2021	35,979,302,000,000	31.21
UNSP	2017	14,048,681,000,000	30.27
	2018	13,363,483,000,000	30.22
	2019	8,399,862,000,000	29.76
	2020	7,576,090,000,000	29.66
	2021	8,258,457,000,000	29.74
TBLA	2017	14,354,225,000,000	30.30
	2018	16,339,916,000,000	30.42
	2019	17,363,003,000,000	30.49
	2020	19,431,293,000,000	30.60
	2021	21,084,017,000,000	30.68
DSFI	2017	365,398,170,105,000	33.53
	2018	404,997,860,246,000	33.63
	2019	391,479,346,685,000	33.60

	2020	373,757,193,361,000	33.55
	2021	391,754,830,323,000	33.60
BTEK	2017	5,306,055,112,389	29.30
	2018	5,165,236,468,705	29.27
	2019	4,975,248,130,342	29.24
	2020	4,223,727,970,627	29.07
	2021	4,173,043,810,054	29.06
PALM	2017	2,871,881,898,000	28.69
	2018	1,992,544,414,000	28.32
	2019	2,330,315,741,000	28.48
	2020	4,043,604,072,000	29.03
	2021	5,867,669,837,000	29.40
BWPT	2017	16,186,265,000,000	30.42
	2018	16,163,267,000,000	30.41
	2019	15,796,470,000,000	30.39
	2020	15,060,968,000,000	30.34
	2021	12,045,048,000,000	30.12
WAPO	2017	123,820,785,674,000	32.45
	2018	90,732,016,101,000	32.14
	2019	107,757,084,046,000	32.31
	2020	92,627,105,867,000	32.16
	2021	100,505,085,001,000	32.24

Lampiran 3: Data Profitabilitas

Kode Perusahaan	Tahun	EAT	Total Aset	ROA
AALI	2017	2,069,786,000,000	25,119,609,000,000	0.08240
	2018	1,520,723,000,000	26,856,967,000,000	0.05662
	2019	243,629,000,000	26,974,124,000,000	0.00903
	2020	893,779,000,000	27,781,231,000,000	0.03217
	2021	2,067,362,000,000	30,399,906,000,000	0.06801
BISI	2017	403,287,000,000	2,662,336,000,000	0.15148
	2018	403,870,000,000	2,765,010,000,000	0.14606
	2019	306,952,000,000	2,941,056,000,000	0.10437
	2020	275,667,000,000	2,941,979,000,000	0.09370
	2021	380,992,000,000	3,132,202,000,000	0.12164
DSNG	2017	578,418,000,000	8,452,115,000,000	0.06843
	2018	427,245,000,000	11,738,892,000,000	0.03640
	2019	178,164,000,000	11,620,821,000,000	0.01533
	2020	478,171,000,000	14,151,383,000,000	0.03379
	2021	739,649,000,000	13,712,160,000,000	0.05394
LSIP	2017	733,248,000,000	9,852,695,000,000	0.07442
	2018	329,426,000,000	10,037,294,000,000	0.03282
	2019	252,630,000,000	10,225,322,000,000	0.02471
	2020	695,490,000,000	10,922,788,000,000	0.06367
	2021	990,445,000,000	11,851,182,000,000	0.08357
	2017	810,930,103,000	9,773,852,468,000	0.08297

SSMS	2018	86,770,969,000	11,296,112,298,000	0.00768
	2019	12,081,959,000	11,845,204,657,000	0.00102
	2020	580,854,940,000	12,775,930,059,000	0.04546
	2021	1,526,870,874,000	13,850,610,076,000	0.11024
SMAR	2017	1,183,328,000,000	27,356,355,000,000	0.04326
	2018	597,773,000,000	29,310,310,000,000	0.02039
	2019	898,698,000,000	27,787,527,000,000	0.03234
	2020	1,539,798,000,000	35,026,171,000,000	0.04396
	2021	2,829,418,000,000	40,345,003,000,000	0.07013
FISH	2017	15,969,486,000,000	338,381,006,000,000	0.04719
	2018	11,943,017,000,000	431,539,811,000,000	0.02768
	2019	11,343,554,000,000	426,269,039,000,000	0.02661
	2020	19,476,235,000,000	440,917,819,000,000	0.04417
	2021	29,237,100,000,000	510,855,939,000,000	0.05723
JAWA	2017	(208,538,358,025)	3,332,578,333,778	(0.06258)
	2018	(300,146,994,752)	3,442,393,738,873	(0.08719)
	2019	(282,699,235,423)	3,489,776,816,128	(0.08101)
	2020	(307,643,236,060)	3,493,727,182,127	(0.08806)
	2021	(178,499,892,872)	3,566,231,393,023	(0.05005)
SGRO	2017	249,729,438,000	8,364,143,632,000	0.02986
	2018	63,608,069,000	9,018,844,952,000	0.00705
	2019	39,996,290,000	9,466,942,773,000	0.00422
	2020	(191,747,000,000)	9,744,680,000,000	(0.01968)
	2021	814,715,000,000	9,751,365,000,000	0.08355
SIMP	2017	647,634,000,000	33,859,154,000,000	0.01913
	2018	(178,067,000,000)	34,666,506,000,000	(0.00514)
	2019	(642,202,000,000)	34,910,838,000,000	(0.01840)
	2020	340,285,000,000	35,395,264,000,000	0.00961
	2021	1,333,747,000,000	35,979,302,000,000	0.03707
UNSP	2017	(1,616,695,000,000)	14,048,681,000,000	(0.11508)
	2018	(1,479,785,000,000)	13,363,483,000,000	(0.11073)
	2019	(4,893,138,000,000)	8,399,862,000,000	(0.58253)
	2020	(954,115,000,000)	7,576,090,000,000	(0.12594)
	2021	117,509,000,000	8,258,457,000,000	0.01423
TBLA	2017	978,696,000,000	14,354,225,000,000	0.06818
	2018	764,380,000,000	16,339,916,000,000	0.04678
	2019	661,034,000,000	17,363,003,000,000	0.03807
	2020	680,730,000,000	19,431,293,000,000	0.03503
	2021	791,916,000,000	21,084,017,000,000	0.03756
DSFI	2017	6,748,725,135,000	365,398,170,105,000	0.01847
	2018	8,642,591,060,000	404,997,860,246,000	0.02134
	2019	8,460,708,045,000	391,479,346,685,000	0.02161
	2020	(5,869,581,850,000)	373,757,193,361,000	(0.01570)
	2021	14,571,967,139,000	391,754,830,323,000	0.03720
BTEK	2017	(42,843,793,031)	5,306,055,112,389	(0.00807)
	2018	76,001,730,866	5,165,236,468,705	0.01471
	2019	(83,843,800,594)	4,975,248,130,342	(0.01685)
	2020	(509,507,890,912)	4,223,727,970,627	(0.12063)
	2021	(106,511,989,327)	4,173,043,810,054	(0.02552)

PALM	2017	65,837,730,000	2,871,881,898,000	0.02292
	2018	(111,498,768,000)	1,992,544,414,000	(0.05596)
	2019	(70,726,016,000)	2,330,315,741,000	(0.03035)
	2020	1,993,621,170,000	4,043,604,072,000	0.49303
	2021	2,014,375,452,000	5,867,669,837,000	0.34330
BWPT	2017	(235,414,000,000)	16,186,265,000,000	0.01454)
	2018	(462,557,000,000)	16,163,267,000,000	(0.02862)
	2019	(1,167,471,000,000)	15,796,470,000,000	(0.07391)
	2020	(1,108,389,000,000)	15,060,968,000,000	(0.07359)
	2021	(1,417,294,000,000)	12,045,048,000,000	(0.11767)
WAPO	2017	777,398,274,000	123,820,785,674,000	0.00628
	2018	1,709,204,787,000	90,732,016,101,000	0.01884
	2019	(3,009,213,053,000)	107,757,084,046,000	(0.02793)
	2020	(1,465,267,839,000)	92,627,105,867,000	(0.01582)
	2021	(1,597,299,838,000)	100,505,085,001,000	(0.01589)

Lampiran 4: Data Kepemilikan Manajerial

Kode Perusahaan	Tahun	Jumlah Saham yang Dimiliki Manajerial	Jumlah Saham yang Beredar	Kepemilikan Manajerial
AALI	2017	1,553,682,440	1,924,688,333	0.79685
	2018	1,553,682,440	1,924,688,333	0.79685
	2019	1,553,682,440	1,924,688,333	0.79685
	2020	1,553,682,440	1,924,688,333	0.79685
	2021	1,553,682,440	1,924,688,333	0.79685
BISI	2017	2,700,000	3,000,000,000	0.00090
	2018	6,300,000	3,000,000,000	0.00210
	2019	7,550,000	3,000,000,000	0.00252
	2020	7,550,000	3,000,000,000	0.00252
	2021	7,350,000	3,000,000,000	0.00017
DSNG	2017	1,122,717,500	10,599,842,400	0.10592
	2018	1,047,717,500	10,599,842,400	0.09884
	2019	1,151,335,000	10,599,842,400	0.09177
	2020	1,151,335,000	10,599,842,400	0.09177
	2021	1,151,335,000	10,599,842,400	0.09177
LSIP	2017	4,058,425,010	6,822,863,965	0.00111
	2018	4,058,425,010	6,822,863,965	0.00111
	2019	4,058,425,010	6,822,863,965	0.00111
	2020	4,058,425,010	6,822,863,965	0.00111
	2021	4,058,425,010	6,822,863,965	0.00111
SSMS	2017	5,120,000,000	9,525,000,000	0.02273
	2018	5,120,000,000	9,525,000,000	0.02273
	2019	5,120,000,000	9,525,000,000	0.02273
	2020	5,120,000,000	9,525,000,000	0.02273
	2021	5,120,000,000	9,525,000,000	0.02273
SMAR	2017	2,653,897,571	2,872,193,366	0.00009
	2018	2,653,897,571	2,872,193,366	0.00010

	2019	2,653,897,571	2,872,193,366	0.00010
	2020	2,653,897,571	2,872,193,366	0.00010
	2021	2,653,897,571	2,872,193,366	0.00010
FISH	2017	28,541,810	480,000,000	0.05946
	2018	28,541,810	480,000,000	0.05946
	2019	49,692,400	480,000,000	0.10353
	2020	49,965,200	480,000,000	0.10353
	2021	49,695,100	480,000,000	0.10353
JAWA	2017	13,962,500	3,774,685,500	0.00363
	2018	13,962,500	3,774,685,500	0.00363
	2019	13,962,500	3,774,685,500	0.00363
	2020	132,500,000	3,774,685,500	0.00004
	2021	132,500,000	3,774,685,500	0.00004
SGRO	2017	1,267,217,500	1,818,622,000	0.00664
	2018	1,267,217,500	1,818,622,000	0.01208
	2019	1,267,217,500	1,818,622,000	0.00636
	2020	1,267,217,500	1,818,622,000	0.00636
	2021	1,267,217,500	1,818,622,000	0.00636
SIMP	2017	11,387,745,000	15,816,310,000	0.00001
	2018	11,387,745,000	15,816,310,000	0.00001
	2019	11,387,745,000	15,816,310,000	0.00001
	2020	11,387,745,000	15,816,310,000	0.00001
	2021	11,387,745,000	15,816,310,000	0.00001
UNSP	2017	427,828,950	1,372,047,138	0.31182
	2018	427,828,950	1,372,047,138	0.31182
	2019	654,819,500	1,372,047,138	0.47726
	2020	504,067,468	1,372,047,138	0.36738
	2021	504,186,818	1,372,047,138	0.36747
TBLA	2017	4,676,000	5,342,098,939	0.00088
	2018	4,676,000	5,342,098,939	0.00088
	2019	4,676,000	5,342,098,939	0.00088
	2020	4,676,000	5,342,098,939	0.00088
	2021	4,676,000	5,342,098,939	0.00088
DSFI	2017	1,600,000,000	1,857,135,500	0.22548
	2018	1,600,000,000	1,857,135,500	0.22548
	2019	1,600,000,000	1,857,135,500	0.22925
	2020	1,600,000,000	1,857,135,500	0.22859
	2021	1,600,000,000	1,857,135,500	0.23447
BTEK	2017	58,009,400,000	160,000,000,000	0.00036
	2018	58,009,400,000	160,000,000,000	0.00036
	2019	58,009,400,000	160,000,000,000	0.00036
	2020	58,009,400,000	160,000,000,000	0.00036
	2021	58,009,400,000	160,000,000,000	0.00036
PALM	2017	18,301,450	7,119,540,356	0.00257
	2018	90,005,950	7,119,540,356	0.01264
	2019	90,005,950	7,119,540,356	0.01264
	2020	90,005,950	7,119,540,356	0.01264
	2021	90,005,950	7,119,540,356	0.01264

BWPT	2017	6,228,000,000	31,525,291,000	0.00020
	2018	7,138,000,000	31,525,291,000	0.00023
	2019	1,335,500,000	31,525,291,000	0.01264
	2020	1,335,500,000	31,525,291,000	0.01264
	2021	1,335,500,000	31,525,291,000	0.01264
WAPO	2017	108,800,000	520,000,000	0.00021
	2018	108,800,000	520,000,000	0.00021
	2019	108,800,000	520,000,000	0.00021
	2020	108,800,000	520,000,000	0.00021
	2021	108,800,000	520,000,000	0.00021

Lampiran 5: Data Pengungkapan Aset Biologis

Kode Perusahaan	Tahun	Skor (n)	k	PAB
AALI	2017	19	40	0.475
	2018	20	40	0.500
	2019	19	40	0.475
	2020	21	40	0.525
	2021	20	40	0.500
BISI	2017	18	40	0.450
	2018	17	40	0.425
	2019	17	40	0.425
	2020	20	40	0.500
	2021	21	40	0.525
DSNG	2017	19	40	0.475
	2018	19	40	0.475
	2019	18	40	0.450
	2020	21	40	0.525
	2021	19	40	0.475
LSIP	2017	19	40	0.475
	2018	18	40	0.450
	2019	17	40	0.425
	2020	20	40	0.500
	2021	25	40	0.625
SSMS	2017	17	40	0.425
	2018	19	40	0.475
	2019	19	40	0.475
	2020	20	40	0.500
	2021	27	40	0.675
SMAR	2017	19	40	0.475
	2018	19	40	0.475
	2019	19	40	0.475
	2020	21	40	0.525
	2021	23	40	0.575
FISH	2017	26	40	0.650
	2018	20	40	0.500
	2019	19	40	0.475

	2020	20	40	0.500
	2021	20	40	0.500
JAWA	2017	18	40	0.450
	2018	18	40	0.450
	2019	17	40	0.425
	2020	20	40	0.500
	2021	26	40	0.650
SGRO	2017	19	40	0.475
	2018	20	40	0.500
	2019	20	40	0.500
	2020	22	40	0.550
	2021	19	40	0.475
SIMP	2017	20	40	0.500
	2018	20	40	0.500
	2019	20	40	0.500
	2020	22	40	0.550
	2021	24	40	0.600
UNSP	2017	20	40	0.500
	2018	20	40	0.500
	2019	20	40	0.500
	2020	22	40	0.550
	2021	20	40	0.500
TBLA	2017	19	40	0.475
	2018	20	40	0.500
	2019	20	40	0.500
	2020	22	40	0.550
	2021	18	40	0.450
DSFI	2017	25	40	0.625
	2018	23	40	0.575
	2019	17	40	0.425
	2020	20	40	0.500
	2021	24	40	0.600
BTEK	2017	21	40	0.525
	2018	18	40	0.450
	2019	18	40	0.450
	2020	22	40	0.550
	2021	19	40	0.475
PALM	2017	17	40	0.425
	2018	18	40	0.450
	2019	18	40	0.450
	2020	19	40	0.475
	2021	21	40	0.525
BWPT	2017	19	40	0.475
	2018	19	40	0.475
	2019	23	40	0.575
	2020	20	40	0.500
	2021	24	40	0.600
WAPO	2017	20	40	0.500
	2018	18	40	0.450

	2019	22	40	0.550
	2020	25	40	0.625
	2021	23	40	0.575

Lampiran 6: Hasil Output SPSS 26

Hasil Uji Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Ukuran Perusahaan	85	28,32	33,87	30,4858	1,38882
Profitabilitas	85	-,0501	,0954	,051729	,0405034
Kepemilikan Manajerial	85	,000010	,796850	,06116388	,173081454
Pengungkapan Aset Biologis	85	,4250	,6000	,496471	,0436696
Valid N (listwise)	85				

Hasil Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized
N		85
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	,03728571
Most Extreme Differences	Absolute Positive	,091
	Negative	,048
Test Statistic		,091
Asymp. Sig. (2-tailed)		,082 ^c

- a. Test distribution is Normal.
b. Calculated from data.
c. Lilliefors Significance Correction.

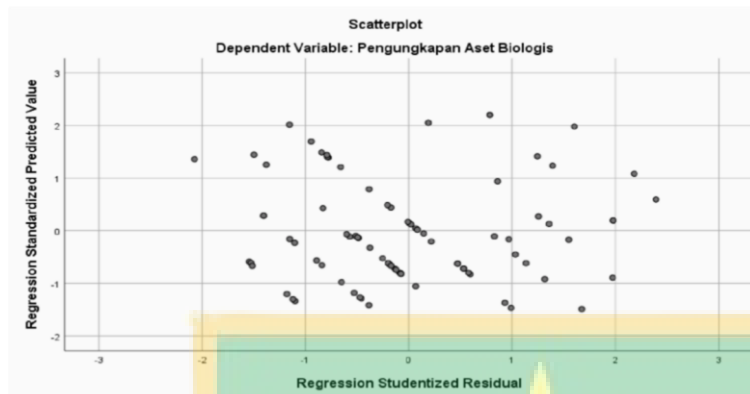
Hasil Uji Multikolinearitas

Coefficients^a

		Collinearity Statistics	
Model		Tolerance	VIF
1	Ukuran Perusahaan	,903	1,107
	Profitabilitas	,926	1,079
	Kepemilikan Manajerial	,880	1,136

- a. Dependent Variable: Pengungkapan Aset Biologis

Hasil Uji Heterokedastisitas



Hasil Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,521 ^a	,271	,244	,0379699	1,881

a. Predictors: (Constant), Kepemilikan Manajerial, Profitabilitas, Ukuran Perusahaan

b. Dependent Variable: Pengungkapan Aset Biologis

Hasil Uji Regresi Linear Berganda

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	,116	,096		1,199	,234
	Ukuran Perusahaan	,013	,003	,413	4,135	,000
	Profitabilitas	-,290	,106	-,269	-2,727	,008
	Kepemilikan Manajerial	,002	,026	,009	,086	,932

a. Dependent Variable: Pengungkapan Aset Biologis

Hasil Uji Koefisien Determinasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,521 ^a	,271	,244	,0379699

a. Predictors: (Constant), Kepemilikan Manajerial, Profitabilitas, Ukuran Perusahaan

b. Dependent Variable: Pengungkapan Aset Biologis

Hasil Uji F

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	,043	3	,014	10,037	,000 ^b
	Residual	,117	81	,001		
	Total	,160	84			

a. Dependent Variable: Pengungkapan Aset Biologis

b. Predictors: (Constant), Kepemilikan Manajerial, Profitabilitas , Ukuran Perusahaan

Hasil Uji t

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	,116	,096		1,199	,234
	Ukuran Perusahaan	,013	,003	,413	4,135	,000
	Profitabilitas	-,290	,106	-,269	-2,727	,008
	Kepemilikan Manajerial	,002	,026	,009	,086	,932

a. Dependent Variable: Pengungkapan Aset Biologis



Lampiran 7: Konsultasi Bimbingan Tugas Akhir



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KONSULTASI BIMBINGAN

Npm : 193403516097
Nama : DESI FITRIYANI
Program Studi : Akuntansi
Konsentrasi : Auditing

KONSULTASI PEMBIMBING PROPOSAL

Tanggal	Materi Konsultasi	Status
14 November, 2022	pengajuan judul	Sudah Ditanggapi
14 November, 2022	bab 1	Sudah Ditanggapi
18 November, 2022	bab 1 proposal (revisi)	Sudah Ditanggapi
18 November, 2022	bab ii proposal	Sudah Ditanggapi
18 November, 2022	bab ii proposal (revisi)	Sudah Ditanggapi
18 November, 2022	bab iii proposal	Sudah Ditanggapi

KONSULTASI PEMBIMBING TUGAS AKHIR

Tanggal	Materi Konsultasi	Status
4 February, 2023	revisi proposal skripsi setelah semprom	Sudah Ditanggapi
4 February, 2023	bab iv skripsi	Sudah Ditanggapi
4 February, 2023	revisi bab iv	Sudah Ditanggapi
4 February, 2023	bab v	Sudah Ditanggapi
6 February, 2023	bab v revisi	Sudah Ditanggapi

Tanggal	Materi Konsultasi	Status
8 February, 2023	revisi kedua bab 1,2,3	Sudah Ditanggapi
8 February, 2023	bab iv (revisi 2)	Sudah Ditanggapi
8 February, 2023	bab 5 skripsi (revisi 2)	Sudah Ditanggapi

Lampiran 8: Hasil Turnitin

Desi Fitriyani.TA

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