

## **ABSTRACT**

*Dewan Standar Akuntansi Keuangan (DSAK) IAI has published ED PSAK 69 in December 2015 concerning agriculture as an IFRS convergence response, IAS 41: Agriculture. As well as IAS 41, ED PSAK 69 discusses biological assets, one of which regulates disclosure of biological assets. This study aims to examine the factors affecting disclosure of biological assets. The factors are the intensity of biological assets, ownership concentration, company size, company growth, independent board of commissioners and KAP type. The object of this research is an agricultural company registered on the IDX. The data used is the financial statements of agricultural companies for the period of 2016-2017. The data analysis method uses multiple linear regression. The results of this study is there is a significant effect of company size on disclosure of biological assets. While, the other variables like biological asset intensity, ownership concentration, company growth, independent board of commissioners and auditor type do not affect the disclosure of biological assets.*

*Keywords: ED PSAK 69, biological assets, disclosure of biological assets*