

DAFTAR LAMPIRAN

Lampiran 1. Daftar Sampel Perusahaan

No	Kode	Nama Perusahaan
1	MAGP	Multi Agro Gemilang Plantation Tbk
2	PALM	Provident Agro Tbk
3	JAWA	Jaya Agra Wattle Tbk
4	GZCO	Gozco Plantations Tbk
5	GOLL	PT Golden Plantation Tbk
6	DSNG	PT Dharma Satya Nusantara
7	SMAR	SMART Tbk
8	ULTJ	Ultra Jaya Milk Industry Tbk
9	AALI	Astra Agro Lestari Tbk
10	BWPT	Eagle High Plantations Tbk
11	ANJT	PT Austindo Nusantara Jaya Tbk
12	LSIP	PP London Sumatra Indonesia Tbk
13	BISI	BISI Internasional Tbk
14	JPFA	JAPFA Comfeed Indonesia Tbk
15	DSFI	Dharma Samudera Fishing Ind. Tbk
16	IIKP	Inti Agri Resources Tbk
17	BTEK	Bumi Teknokultura Unggul Tbk
18	HOKI	PT Buyung Poetra Sembada Tbk
19	CPRO	Central Proteina Prima Tbk
20	SSMS	PT Sawit Sumbermas Sarana Tbk
21	TBLA	Tunas Baru Lampung Tbk
22	UNSP	Bakrie Sumatera Plantations Tbk
23	PSDN	Prasidha Aneka Niaga Tbk
24	MBTO	Martina Berto Tbk
25	SGRO	Sampoerna Argo Tbk
26	WICO	Wicaksana Overseas International Tbk
27	SIPD	Sierad Produce Tbk
28	CPIN	Charoen Pokhpand Indonesia Tbk
29	MAIN	Malindo Feedmill Tbk
30	SKBM	Sekar Bumi Tbk

Lampiran 2. Daftar Pengungkapan

No.	Index Pengungkapan	Skor
	<i>Mandatory Item:</i>	
	Keuntungan atau Kerugian yang timbul selama periode:	
1	Pengakuan awal aset biologi	1
2	Pengakuan awal hasil agrikultur	1
3	Perubahan nilai wajar dikurangi biaya untuk menjual	1
4	Gambaran dari setiap kelompok aset biologis	1
5	Penjelasan paragraph	1
6	Penjelasan pengukuran	1
7	Penjelasan aktivitas perusahaan dengan masing-masing kelompok aset biologis	1
	Penjelasan tahapan pengukuran non keuangan:	
8	Aset yang tersedia akhir periode	1
9	Hasil agrikultur selama periode tersebut	1
10	Asumsi dan metode yang digunakan dalam menentukan nilai wajar dari masing-masing produk agrikultur pada titik panen dan setiap kelompok aset biologis	1
11	Nilai wajar dikurangi biaya untuk menjual produk agrikultur yang dipanen pada periode tersebut	1
12	Informasi terkait aset biologis yang dibatasi atau dijamin	1
13	Komitmen dalam pembangunan atau akuisisi aset biologis	1
14	Strategi manajemen terkait resiko keuangan aset biologis	1
15	Penyesuaian terkait perubahan jumlah tercatat aset biologis pada awal dan akhir periode	1
16	Rekonsiliasi yang meliputi desegregasi	1
	Pengungkapan tambahan ketika nilai wajar tidak dapat diukur secara andal	
	Entitas mengukur dan mengungkapkan aset biologis berdasarkan biaya yang mereka tetapkan dikurangi akumulasi penyusutan dan akumulasi penurunan nilai	
17	Gambaran aset biologis	1
18	Penjelasan mengapa nilai wajar tidak dapat diukur secara andal	1
19	Perkiraan tingkat ketidaksesuaian nilai wajar	1
20	Metode penyusutan yang digunakan	1
21	Masa manfaat atau tarif penyusutan yang digunakan	1
22	Jumlah tercatat bruto dan akumulasi penyusutan (akumulasi rugi penurunan nilai) pada awal dan akhir periode	1
23	Pengakuan keuntungan atau kerugian penjualan aset biologis	1
24	Kerugian penurunan nilai, terkait penghentian	1
25	Reversal rugi penurunan nilai terkait penghentian	1
26	Penyusutan terkait penghentian	1

	Pengungkapan entitas terkait - Nilai wajar aset biologis yang sebelumnya diukur pada biaya yang ditetapkan dikurangi akumulasi penyusutan dan kerugian penurunan menjadi andal terukur selama periode berjalan	
27	Gambaran aset biologis	1
28	Penjelasan mengapa nilai wajar telah terukur secara andal	1
29	Pengaruh perubahan tersebut	1
	Pengungkapan entitas terkait hibah pemerintah	
30	Hibah pemerintah	1
31	Pengakuan terkait sifat dan tingkat hibah pemerintah dalam laporan keuangan	1
32	Kondisi yang terpenuhi dan kontijensi lainnya yang melekat pada hibah pemerintah	1
33	Penurunan yang signifikan pada tingkat hibah pemerintah	1
	<i>Non-Mandatory but recommended items:</i>	
	Gambaran perhitungan setiap kelompok aset biologis, yang membedakannya dengan:	
34	<i>Consumable and bearer asset</i>	1
35	Aset dewasa dan belum dewasa	1
36	Jumlah perubahan nilai wajar dikurangi biaya untuk menjual, mempengaruhi laba atau rugi karena perubahan fisik dan perubahan harga	1
37	Informasi ini disampaikan oleh aset biologis	1
38	Informasi mengenai penilaian efek	1
39	Informasi lebih lanjut	1
40	Asumsi harga masa depan dan biaya, serta mengungkapkan analisis sensitivitas dengan beberapa parameter	1

Lampiran 4. Data Ukuran Perusahaan

No	Kode	Tahun	ASET	Size
1	MAGP	2014	1.231.290.800.071	27,83908417
		2015	1.151.748.681.341	27,7723025
		2016	1.116.476.390.652	27,74119876
		2017	1.135.841.506.205	27,75839491
		2018	1.136.649.133.718	27,75910569
2	PALM	2014	1.022.558.874.330	27,6533293
		2015	1.163.527.843.939	27,78247775
		2016	1.222.779.882.219	27,83214797
		2017	1.289.544.221.661	27,88530996
		2018	1.344.554.221.721	27,92708364
3	JAWA	2014	3.062.490.103.442	28,75024946
		2015	3.368.151.762.269	28,84538527
		2016	3.291.116.891.878	28,8222481
		2017	3.312.481.991.638	28,82871887
		2018	3.366.032.876.614	28,84475598
4	GZCO	2014	1.475.622.609.696	28,02010112
		2015	1.582.761.529.600	28,09019224
		2016	1.622.625.178.241	28,11506643
		2017	1.765.264.132.981	28,19932145
		2018	1.888.773.625.291	28,26694886
5	GOLL	2014	1.975.622.609.696	28,31190471
		2015	2.163.520.482.061	28,40275786
		2016	2.376.042.680.676	28,49645748
		2017	2.471.198.161.230	28,53572423
		2018	3.366.032.876.614	28,84475598
6	DSNG	2014	7.151.773.000.000	29,59838141
		2015	7.853.275.000.000	29,69195176
		2016	8.183.318.000.000	29,73311881
		2017	8.452.115.000.000	29,76543782
		2018	11.738.892.000.000	30,09392855
7	SMAR	2014	21.292.886.000.000	30,68939414
		2015	23.957.015.000.000	30,8072823
		2016	26.141.410.000.000	30,89454176
		2017	27.356.355.000.000	30,93996998
		2018	29.310.310.000.000	31,00896045
8	ULTJ	2014	2.917.083.567.355	28,70160545
		2015	3.539.995.910.248	28,89514669

		2016	4.239.199.641.365	29,0753956
		2017	5.175.896.000.000	29,27503358
		2018	5.555.871.000.000	29,34587632
9	AAI	2014	18.558.329.000.000	30,55193981
		2015	21.512.371.000.000	30,69964928
		2016	24.226.122.000.000	30,81845259
		2017	25.119.609.000.000	30,85466989
		2018	26.856.967.000.000	30,92154638
10	BWPT	2014	16.379.840.000.000	30,42707243
		2015	17.658.837.000.000	30,50225745
		2016	16.254.353.000.000	30,41938187
		2017	15.991.148.000.000	30,40305644
		2018	16.163.267.000.000	30,41376231
11	ANJT	2014	3.555.579.204.160.000	35,80729437
		2015	6.489.775.255.900.000	36,4090043
		2016	7.125.711.163.320.000	36,50248593
		2017	7.715.534.151.804.000	36,58201211
		2018	8.720.529.388.596.000	36,70445634
12	LSIP	2014	8.655.146.000.000	29,78917517
		2015	8.848.792.000.000	29,81130207
		2016	9.459.088.000.000	29,87799709
		2017	9.852.695.000.000	29,91876614
		2018	10.037.294.000.000	29,93732867
13	BISI	2014	1.871.043.000.000	28,25751715
		2015	2.141.600.000.000	28,39257433
		2016	2.416.177.000.000	28,51320765
		2017	2.622.336.000.000	28,59508664
		2018	2.765.010.000.000	28,64806537
14	JPFA	2014	15.730.435.000.000	30,38661849
		2015	17.154.466.000.000	30,47327966
		2016	19.251.026.000.000	30,58858547
		2017	21.088.870.000.000	30,67976653
		2018	23.038.028.000.000	30,76816736
15	DSFI	2014	270.782.723.620	26,32458258
		2015	302.252.813.744	26,43452964
		2016	328.714.732.282	26,51845614
		2017	365.398.170.105	26,62425347
		2018	404.997.860.246	26,72714762
16	IKP	2014	350.911.263.281	26,58379922

		2015	332.003.087.466	26,52841011
		2016	364.933.257.765	26,62298032
		2017	313.924.526.593	26,47241843
		2018	298.090.648.072	26,42066347
17	BTEK	2014	442.407.417.148	26,81549705
		2015	3.198.250.747.295	28,79362513
		2016	4.879.715.095.300	29,21610795
		2017	5.306.055.112.389	29,29986976
		2018	5.165.236.468.705	29,272972
18	HOKI	2014	290.335.146.880	26,39430177
		2015	340.435.555.450	26,55349168
		2016	370.245.134.305	26,63743115
		2017	576.963.542.579	27,08104492
		2018	758.846.556.031	27,35506543
19	CPRO	2014	7.086.117.000.000	29,58915863
		2015	9.086.586.000.000	29,83782038
		2016	7.323.273.000.000	29,62207848
		2017	7.008.719.000.000	29,57817606
		2018	6.572.440.000.000	29,51390626
20	SSMS	2014	4.032.885.413.000	29,02550322
		2015	6.979.913.216.000	29,5740576
		2016	7.162.970.110.000	29,59994583
		2017	9.623.672.614.000	29,89524708
		2018	11.296.112.298.000	30,05547974
21	TBLA	2014	7.328.419.000.000	29,62278092
		2015	9.293.023.000.000	29,86028502
		2016	12.596.824.000.000	30,16446583
		2017	14.354.225.000.000	30,29506544
		2018	16.339.916.000.000	30,42463206
22	UNSP	2014	17.441.633.398.000	30,48988119
		2015	15.308.022.072.000	30,35939813
		2016	14.700.318.360.000	30,31889027
		2017	14.048.681.000.000	30,27354963
		2018	13.363.483.000.000	30,22354695
23	PSDN	2014	620.928.440.332	27,15448168
		2015	620.398.854.182	27,15362842
		2016	653.796.725.408	27,20606232
		2017	691.014.455.523	27,26142658
		2018	697.657.400.651	27,27099399

24	MBTO	2014	619.383.082.066	27,15198979
		2015	648.899.377.240	27,1985435
		2016	709.959.168.088	27,2884733
		2017	780.669.761.787	27,38341806
		2018	648.016.880.325	27,19718258
25	SGRO	2014	5.466.874.365.000	29,32972815
		2015	7.294.672.621.000	29,61816542
		2016	8.328.480.337.000	29,75070212
		2017	8.364.143.632.000	29,75497507
		2018	9.018.844.952.000	29,83033739
26	WICO	2014	204.951.499.255	26,0460392
		2015	217.982.774.634	26,10768188
		2016	229.056.622.337	26,15723507
		2017	411.063.871.798	26,74201445
		2018	386.108.236.920	26,67938357
27	SIPD	2014	2.799.604.621.544	28,66049932
		2015	2.246.770.166.899	28,44051482
		2016	2.567.211.193.259	28,57384129
		2017	2.239.699.000.000	28,4373626
		2018	2.187.879.000.000	28,4139537
28	CPIN	2014	20.841.924.000.000	30,66798765
		2015	24.916.656.000.000	30,84655761
		2016	24.204.994.000.000	30,81758009
		2017	24.532.331.000.000	30,831013
		2018	27.645.118.000.000	30,95047026
29	MAIN	2014	3.531.219.815.000	28,89266448
		2015	3.962.068.064.000	29,00778724
		2016	3.919.764.494.000	28,99705269
		2017	4.008.635.719.000	29,01947208
		2018	4.335.844.455.000	29,09793751
30	SKBM	2014	649.534.031.113	27,19952107
		2015	764.484.248.710	27,36246726
		2016	1.001.657.012.004	27,63267676
		2017	1.623.027.475.045	28,11531433
		2018	1.771.365.972.009	28,2027721

Lampiran 5. Konsentrasi Kepemilikan

No	Kode	Tahun	Jumlah Saham Terbesar	Jumlah Saham Beredar	KP
1	MAGP	2014	450.000.000.000	900.000.000.000	50
		2015	450.000.000.000	900.000.000.000	50
		2016	450.000.000.000	900.000.000.400	49,99999998
		2017	450.000.000.000	900.000.000.400	49,99999998
		2018	450.000.000.000	900.000.000.000	50
2	PALM	2014	3.210.036.000	8.210.060.000	39,09881292
		2015	3.210.036.000	8.210.060.000	39,09881292
		2016	3.210.036.000	8.210.060.000	39,09881292
		2017	3.210.036.000	8.210.060.000	39,09881292
		2018	3.210.036.000	8.210.060.000	39,09881292
3	JAWA	2014	266.143.800.000	377.468.550.000	70,50754295
		2015	328.024.458.500	377.468.550.000	86,90113613
		2016	328.024.458.500	377.468.550.000	86,90113613
		2017	328.024.458.500	377.468.550.000	86,90113613
		2018	328.024.458.500	377.468.550.000	86,90113613
4	GZCO	2014	34.250.000.000	100.250.000.000	34,16458853
		2015	34.250.000.000	100.250.000.000	34,16458853
		2016	34.250.000.000	100.250.000.000	34,16458853
		2017	34.250.000.000	100.250.000.000	34,16458853
		2018	34.250.000.000	100.250.000.000	34,16458853
5	GOLL	2014	286.499.000.000	366.500.000.000	78,17162347
		2015	286.499.000.000	366.500.000.700	78,17162332
		2016	286.499.000.000	366.500.000.700	78,17162332
		2017	286.499.000.000	366.500.075.900	78,17160728
		2018	328.024.458.500	377.468.550.000	86,90113613
6	DSNG	2014	53.171	211.970	25,08421003
		2015	53.099	211.970	25,05024296
		2016	53,099	211,997	25,04705255
		2017	58,433	211,997	27,56312589
		2018	58,433	211,997	27,56312589
7	SMAR	2014	558,380	574,439	97,2044029
		2015	558,380	574,439	97,2044029
		2016	558,380	574,439	97,2044029
		2017	530,780	574,439	92,3997152
		2018	530,780	574,439	92,3997152
8	ULTJ	2014	205.181.694.800	577.676.400.000	35,51844853

		2015	217.105.614.800	577.676.400.000	37,58256609
		2016	297.040.927.000	577.676.400.000	51,4199519
		2017	176,757	577,676	30,59794764
		2018	176,757	577,676	30,59794764
9	AAI	2014	627.416	787.373	79,68472376
		2015	627.416	787.373	79,68472376
		2016	766.841	962.344	79,68470734
		2017	766.841	962.344	79,68470734
		2018	766.841	962.344	79,68470734
10	BWPT	2014	2.066.045	3.152.529	65,53611402
		2015	1.100.000	3.152.529	34,89262113
		2016	1.122.114	3.152.529	35,5940897
		2017	1.186.563	3.152.529	37,63844837
		2018	1.188.612	3.152.529	37,70344381
11	ANJT	2014	174.625.828.240	579.625.851.920	30,12733605
		2015	193.646.567.570	626.459.933.295	30,91124544
		2016	190.525.351.160	628.259.395.470	30,32590559
		2017	190.216.467.024	633.169.952.784	30,0419289
		2018	203.315.962.428	676.773.995.148	30,0419289
12	LSIP	2014	405,842	682,286	59,48268028
		2015	405,842	682,286	59,48268028
		2016	405,842	682,286	59,48268028
		2017	405,842	682,286	59,48268028
		2018	405,842	682,286	59,48268028
13	BISI	2014	93.000	300.000	31
		2015	93.000	300.000	31
		2016	93.000	300.000	31
		2017	93.000	300.000	31
		2018	93.000	300.000	31
14	JPFA	2014	652.113	1.666.250	39,13656414
		2015	698.019	1.816.250	38,43187887
		2016	698.019	1.816.250	38,43187887
		2017	698.019	1.816.250	38,43187887
		2018	773.659,000	1.879.461	41,16387624
15	DSFI	2014	55.054.575.000	185.713.550.000	29,64488859
		2015	55.054.575.000	185.713.550.000	29,64488859

		2016	55.054.575.000	185.713.550.000	29,64488859
		2017	55.054.575.000	185.713.550.000	29,64488859
		2018	55.054.575.000	185.713.550.000	29,64488859
16	IHKP	2014	191.539.510.600	364.800.000.000	52,5053483
		2015	212.479.635.800	364.800.000.000	58,2455142
		2016	320.578.875.800	364.800.000.000	87,8779813
		2017	299.290.679.600	364.800.000.000	82,04240121
		2018	300.538.909.600	364.800.000.000	82,38456952
17	BTEK	2014	63.893.940.000	110.297.750.000	57,92859782
		2015	84.195.300.000	110.297.750.000	76,33455805
		2016	425.000.000.000	578.468.704.700	73,4698345
		2017	425.000.000.000	578.468.704.700	73,4698345
		2018	303.590.099.700	578.468.704.700	52,4816809
18	HOKI	2014	157.142.857.000	165.000.000.000	95,23809515
		2015	157.142.857.000	235.000.000.000	66,86930085
		2016	157.142.857.000	165.000.000.000	95,23809515
		2017	157.142.857.000	235.000.000.000	66,86930085
		2018	157.142.857.000	237.483.462.000	66,17002114
19	CPRO	2014	2.080.289	4.047.073	51,40230977
		2015	1.749.237	4.047.073	43,22227447
		2016	1.749.237	4.047.073	43,22227447
		2017	1.444.897	4.047.073	35,70227174
		2018	1.444.897	5.002.156	28,88548458
20	SSMS	2014	252.000.000	952.500.000	26,45669291
		2015	254.007.360	952.500.000	26,66743937
		2016	321.457.200	952.500.000	33,7487874
		2017	557.043.060	952.500.000	58,48221102
		2018	512.000.000	952.500.000	53,75328084
21	TBLA	2014	304,650	667,762	45,62254216
		2015	304,650	667,762	45,62254216
		2016	324,957	667,762	48,66359571
		2017	304,287	667,762	45,56818148
		2018	298,156	667,762	44,65003998
22	UNSP	2014	1.006.995.861	1.372.047.139	73,39367813
		2015	1.009.550.613	1.372.047.139	73,57987815
		2016	1.009.550.613	1.372.047.139	73,57987815
		2017	1.009.550.613	1.372.047.139	73,57987815
		2018	1.009.550.613	1.372.047.139	73,57987815
23	PSDN	2014	118.257.045.375	252.000.000.000	46,92739896

		2015	118.257.045.375	252.000.000.000	46,92739896
		2016	118.257.045.375	252.000.000.000	46,92739896
		2017	118.257.045.375	252.000.000.000	46,92739896
		2018	118.257.045.375	252.000.000.000	46,92739896
24	MBTO	2014	71.499.999.000	107.000.000.000	66,82242897
		2015	71.499.999.000	107.000.000.000	66,82242897
		2016	71.499.999.000	107.000.000.000	66,82242897
		2017	71.499.999.000	107.000.000.000	66,82242897
		2018	71.499.999.000	107.000.000.000	66,82242897
25	SGRO	2014	1.267.217.500	1.890.000.000	67,04854497
		2015	1.267.217.500	1.890.000.000	67,04854497
		2016	1.267.217.500	1.890.000.000	67,04854497
		2017	1.267.217.500	1.890.000.000	67,04854497
		2018	1.267.217.500	1.890.000.000	67,04854497
26	WICO	2014	495.546.086.000	634.475.488.500	78,10326718
		2015	495.546.086.000	634.475.488.500	78,10326718
		2016	495.546.086.000	634.475.488.500	78,10326718
		2017	380.685.293.500	634.475.488.500	60,00000006
		2018	444.773.738.500	634.475.488.500	70,10101203
27	SIPD	2014	866.732.198.400	1.152.627.869.45 5	75,19618616
		2015	866.732.200.000	1.152.628.065.00 0	75,19617354
		2016	1.266.723.879.00 0	1.552.619.744.00 0	81,58622766
		2017	1.266.724	1.552.620	81,586222
		2018	1.266.724	1.552.620	81,586222
28	CPIN	2014	91,064	163,98	55,53360166
		2015	91,064	163,98	55,53360166
		2016	91,064	163,98	55,53360166
		2017	91.064	163.980	55,53360166
		2018	91.064	163.980	55,53360166
29	MAIN	2014	18.439.200	35.820.000	51,47738693
		2015	25.563.729	44.775.000	57,09375544
		2016	25.628.863	44.775.000	57,23922501
		2017	25.642.863	44.775.000	57,27049246
		2018	25.642.863	44.775.000	57,27049246
30	SKBM	2014	16.562.244.300	93.653.089.400	17,6846748
		2015	16.562.244.300	93.653.089.400	17,6846748
		2016	16.562.244.300	93.653.089.400	17,6846748

		2017	55.470.604.600	172.600.321.700	32,13818147
		2018	55.470.604.600	172.600.321.700	32,13818147

Lampiran 6. Profitabilitas

No	Kode	Tahun	Laba Bersih Setelah Pajak	ASET	PB
1	MAGP	2014	(45.625.310.491)	1.231.290.800.071	-3,705486185
		2015	(97.231.219.385)	1.151.748.681.341	-8,442051722
		2016	(43.957.314.886)	1.116.476.390.652	-3,937146836
		2017	(170.798.867.469)	1.135.841.506.205	-15,03720955
		2018	(182.564.412)	1.136.649.133.718	-0,016061633
2	PALM	2014	49.335.128.810	1.022.558.874.330	4,824673674
		2015	51.332.127.772	1.163.527.843.939	4,411766168
		2016	53.114.127.661	1.222.779.882.219	4,343719457
		2017	50.443.127.442	1.289.544.221.661	3,911702026
		2018	47.686.127.289	1.344.554.221.721	3,54661244
3	JAWA	2014	52.686.127.289	3.062.490.103.442	1,720368899
		2015	(16.112.440.373)	3.368.151.762.269	-0,478376318
		2016	(239.621.301.957)	3.291.116.891.878	-7,280850539
		2017	(25.797.811.738)	3.312.481.991.638	-0,778806098
		2018	(52.856.558.406)	3.366.032.876.614	-1,570292399
4	GZCO	2014	-4.483.777.320	1.475.622.609.696	-0,303856643
		2015	-15.448.721.001	1.582.761.529.600	-0,976061189
		2016	8.778.433.349	1.622.625.178.241	0,541001919
		2017	-21.882.726.310	1.765.264.132.981	-1,239629011
		2018	-23.991.662.876	1.888.773.625.291	-1,27022437
5	GOLL	2014	6.965.562.178	1.975.622.609.696	0,352575545
		2015	-16.376.054.178	2.163.520.482.061	-0,756916993
		2016	7.997.434.060	2.376.042.680.676	0,336586296
		2017	-34.943.115.769	2.471.198.161.230	-1,414015125
		2018	(52.856.558.406)	3.366.032.876.614	-1,570292399
6	DSNG	2014	649.802	7.151.773	9,085886814
		2015	302.519	7.853.275	3,852138121
		2016	252,040	8.183.318	0,003079924
		2017	578,418	8.452.115	0,006843471
		2018	427,245	11.738.892	0,003639568
7	SMAR	2014	1.477.751	21.292.886	6,940116056
		2015	-385.509	23.957.015	-1,60916959
		2016	2.599.539	26.141.410	9,944142263
		2017	1.183.328	27.356.355	4,325605513
		2018	597.773	29.310.310	2,039463247
8	ULTJ	2014	283.360.914.211	2.917.083.567.355	9,713842873

		2015	523.100.215.029	3.539.995.910.248	14,7768593
		2016	709.825.635.742	4.239.199.641.365	16,74433138
		2017	718.402	5.175.896	13,87976111
		2018	701.607	5.555.871	12,62820897
9	AAI	2014	810.431	18.558.329	4,366939502
		2015	167.746	21.512.371	0,77976528
		2016	2.114.299	24.226.122	8,727352236
		2017	2.069.786	25.119.609	8,239722203
		2018	1.520.723	26.856.967	5,662303565
10	BWPT	2014	120,726	16.379.840	0,00073704
		2015	7,569	17.658.837	4,28624E-05
		2016	-391,367	16.254.353	-0,002407767
		2017	-187,791	15.991.148	-0,001174343
		2018	-83,445	16.163.267	-0,000516263
11	ANJT	2014	289.741.097.400	#####	8,148914165
		2015	(115.690.581.130)	#####	-1,782659284
		2016	124.833.754.650	#####	1,751877838
		2017	630.518.758.212	#####	8,172068788
		2018	(7.119.033.372)	#####	-0,081635335
12	LSIP	2014	916,695	8.655.146	0,010591329
		2015	623,309	8.848.792	0,007044001
		2016	592,769	9.459.088	0,006266661
		2017	733,248	9.852.695	0,007442106
		2018	329,426	10.037.294	0,00328202
13	BISI	2014	165,279	1.871.043	0,008833522
		2015	263,967	2.141.600	0,012325691
		2016	336,220	2.416.177	0,013915371
		2017	403,287	2.622.336	15,37892169
		2018	403,870	2.765.010	14,60645712
14	JPFA	2014	384,846	15.730.435	0,002446506
		2015	524.484	17.154.466	3,057419566
		2016	2.171.608	19.251.026	11,28047928
		2017	1.107.810	21.088.870	5,253055285
		2018	463.224	23.038.028	2,010692929
15	DSFI	2014	2.808.197.027	270.782.723.620	1,037066542
		2015	13.540.600.094	302.252.813.744	4,479892156

		2016	5.750.877.109	328.714.732.282	1,749503915
		2017	6.748.725.135	365.398.170.105	1,846950994
		2018	8.642.591.060	404.997.860.246	2,133984376
16	IHKP	2014	(11.856.231.312)	350.911.263.281	-3,378697851
		2015	(16.149.693.040)	332.003.087.466	-4,864320137
		2016	(27.568.902.932)	364.933.257.765	-7,554505473
		2017	13.010.375.867	313.924.526.593	4,144427964
		2018	15.074.081.971	298.090.648.072	5,056878526
17	BTEK	2014	(4.611.155.905)	442.407.417.148	-1,042287205
		2015	2.830.064.400	3.198.250.747.295	0,088487884
		2016	2.246.189.813	4.879.715.095.300	0,046031167
		2017	(42.843.793.031)	5.306.055.112.389	-0,807450962
		2018	76.001.730.866	5.165.236.468.705	1,471408547
18	HOKI	2014			#DIV/0!
		2015			#DIV/0!
		2016	43.822.031.348	370.245.134.305	11,83595064
		2017	47.964.112.940	576.963.542.579	8,313196485
		2018	90.195.136.265	758.846.556.031	11,88582007
19	CPRO	2014	-389.907	7.086.117	-5,502407031
		2015	(1.202.431)	9.086.586	-13,23303384
		2016	(1.997.038)	7.323.273	-27,26974674
		2017	-2.630.221	7.008.719	-37,52784211
		2018	1.722.704	6.572.440	26,21102665
20	SSMS	2014	737.829.936	4.032.885.413	18,29533598
		2015	569.882.248	6.979.913.216	8,164603633
		2016	591.658.772	7.162.970.110	8,259964273
		2017	790.922.772	9.623.672.614	8,218512866
		2018	112.865.312	11.296.112.298	0,999151823
21	TBLA	2014	436.503	7.328.419	5,956305173
		2015	200.783	9.293.023	2,160577887
		2016	621.011	12.596.824	4,929901378
		2017	978.696	14.354.225	6,818173743
		2018	764.380	16.339.916	4,677992225
22	UNSP	2014	(510.002.416)	17.441.633.398	-2,924051919
		2015	(469.856.699)	15.308.022.072	-3,0693495
		2016	(484.668.629)	14.700.318.360	-3,2969941
		2017	(1.616.695)	14.048.681	-11,50780632
		2018	(1.479.785)	13.363.483	-11,07334817
23	PSDN	2014	(28.175.252.332)	620.928.440.332	-4,537600551

		2015	(42.619.829.577)	620.398.854.182	-6,869746662
		2016	(36.662.178.272)	653.796.725.408	-5,60758059
		2017	32.172.307.135	691.014.455.523	4,655808121
		2018	(46.599.426.588)	697.657.400.651	-6,679414071
24	MBTO	2014	3.875.268.334	619.383.082.066	0,625665835
		2015	(14.056.549.894)	648.899.377.240	-2,166214114
		2016	8.813.611.079	709.959.168.088	1,241425067
		2017	(24.690.826.118)	780.669.761.787	-3,162774751
		2018	(114.131.026.847)	648.016.880.325	-17,61235399
25	SGRO	2014	350.102.067	5.466.874.365	6,40406279
		2015	255.892.123	7.294.672.621	3,507931559
		2016	459.356.119	8.328.480.337	5,515485424
		2017	249.729.438	8.364.143.632	2,985714366
		2018	63.608.069	9.018.844.952	0,705279549
26	WICO	2014	39.666.961.572	204.951.499.255	19,35431637
		2015	2.813.610.955	217.982.774.634	1,290749216
		2016	3.289.390.789	229.056.622.337	1,436060113
		2017	168.952.809.904	411.063.871.798	41,10135225
		2018	-21.172.048.346	386.108.236.920	-5,483449023
27	SIPD	2014	3.575.817.538	2.799.604.621.544	0,127725805
		2015	(362.030.918.107)	2.246.770.166.899	-16,1133935
		2016	13.048.780.927	2.567.211.193.259	0,508286228
		2017	-354,925	2.239.699	-0,015846996
		2018	25,934	2.187.879	0,001185349
28	CPIN	2014	661.118	20.841.924	3,172058395
		2015	1.832.598	24.916.656	7,35491151
		2016	2.225.402	24.204.994	9,19397873
		2017	4.551.485	24.532.331	18,55300664
		2018	2.466.716	27.645.118	8,922790635
29	MAIN	2014	58.218.184	3.531.219.815	1,648670631
		2015	(62.097.227)	3.962.068.064	-1,567293292
		2016	290.230.477	3.919.764.494	7,404283534
		2017	42.943.995	4.008.635.719	1,071287042
		2018	284.246.878	4.335.844.455	6,555744353
30	SKBM	2014	89.115.994.107	649.534.031.113	13,71998846
		2015	40.150.568.620	764.484.248.710	5,251981148
		2016	22.545.456.050	1.001.657.012.004	2,250815976
		2017	25.880.464.791	1.623.027.475.045	1,594579586

		2018	15.954.632.472	1.771.365.972.009	0,900696565
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Lampiran 7. Uji Normalitas Awal (Sebelum Outlier)

Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		150
Normal Parameters ^{a,b}	Mean	0E-7
	Std. Deviation	10,48284778
	Absolute	,117
Most Extreme Differences	Positive	,117
	Negative	-,079
Kolmogorov-Smirnov Z		1,433
Asymp. Sig. (2-tailed)		,033

a. Test distribution is Normal.

b. Calculated from data.

Lampiran 8. Uji Normalitas Akhir (Sesudah Outlier)

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		146
Normal Parameters ^{a,b}	Mean	0E-7
	Std. Deviation	10,40688089
	Absolute	,112
Most Extreme Differences	Positive	,112
	Negative	-,077
Kolmogorov-Smirnov Z		1,349
Asymp. Sig. (2-tailed)		,053

a. Test distribution is Normal.

b. Calculated from data.

Lampiran 9. Uji Multikolonieritas

Coefficients^a

Model	Collinearity Statistics		
	Tolerance	VIF	
1			
	Ukuran Perusahaan	,985	1,015
	Konsentrasi Kepemilikan	,975	1,025
	Profitabilitas	,985	1,015

a. Dependent Variable: Pengungkapan Aset Biologi

Lampiran 10. Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,327 ^a	,107	,089	10,5900	,442

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

b. Dependent Variable: Pengungkapan Aset Biologi

Lampiran 11. Uji Heteroskedasitas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	-1,486E-014	13,506		,000	1,000
Ukuran Perusahaan	,000	,448	,000	,000	1,000
Konsentrasi Kepemilikan	,000	,042	,000	,000	1,000
Profitabilitas	,000	,104	,000	,000	1,000

a. Dependent Variable: ABS_RS

Lampiran 12. Uji Koefisien Determinasi (R^2)

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,327 ^a	,107	,089	10,5900

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

Lampiran 13. Uji Statistik F

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1960,750	3	653,583	5,828	,001 ^b
	Residual	16373,625	146	112,148		
	Total	18334,375	149			

a. Dependent Variable: Pengungkapan Aset Biologi

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

Lampiran 14. Uji Hipotesis

Coefficients ^a							
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.		
	B	Std. Error	Beta				
1	(Constant)	16,345	13,506		1,210	,228	
	Ukuran Perusahaan	1,489	,448		,262	3,320	,001
	Konsentrasi	,118	,042		,222	2,807	,006
	Kepemilikan						
	Profitabilitas	,081	,104		,061	,775	,439

a. Dependent Variable: Pengungkapan Aset Biologi

Lampiran 12.