

ABSTRAK

Penelitian ini digunakan untuk mengamati penerapan akuntansi pada aset biologis ayam petelur dan penerapan akuntansi terhadap produk agrikultur pada PT Jaya Arry Farm. Penelitian ini menggunakan metode kualitatif secara deskriptif. Teknik pengumpulan data pada penelitian ini menggunakan wawancara, observasi, dokumentasi serta kepustakaan. Data tersebut akan di analisis dengan cara reduksi data, penyajian data, serta diambilnya kesimpulan.

Hasil penelitian ini menunjukkan bahwa perusahaan telah menerapkan beberapa penerapan akuntansi aset biologis yang sesuai pada PSAK No. 69 tentang Agrikultur yaitu (1) Pengakuan, aset biologis diakui dan dikelompokkan pada aset tetap, (2) Penyajian, aset biologis disajikan ke dalam laporan keuangan dicatat sebagai ayam produktif dan ayam belum produktif, (3) Pengungkapan, jumlah aset biologis dan akumulasi penyusutan aset diungkapkan pada catatan laporan posisi keuangan. Dari hasil tersebut, ditemukan perbedaan penerapan akuntansi pada PSAK No. 69 yaitu pada pengukuran, apabila terjadi kematian aset biologis perusahaan tidak melakukan pencatatan akuntansi dan menimbulkan perbedaan antara jumlah tercatat aset biologis dengan jumlah sebenarnya sehingga menyebabkan laporan keuangan kurang andal dan relevan.

Kata Kunci : Penerapan akuntansi, PSAK 69, produk agrikultur

ABSTRACT

This research aimed to observe the implementation of accounting on biological assets of laying hens and its implementation on agricultural products at PT. Jaya Arry Farm. Moreover, the research was descriptive-qualitative. The instruments in the data collection were interviews, observation, documentation, and library research. The data were analyzed by using data reduction, presentation, and decision-making.

The result concluded that companies had implemented some biological assets of laying hens that suited PSAK Number 69 about, Agriculture i.e. (1) Acknowledgement, biological assets were considered and referred to as the fixed asset, (2) Presentation, biological assets were presented within the financial statements and stated as productive and unproductive chicken, (3) Disclosure, number of biological assets and accumulated accelerated assets was presented in financial statements record. Furthermore, from the result, there was a difference in the implementation of accounting at PSAK Number 69, namely measurement. When there was biological asset death, the company did not record the accounting and differentiate between the number of biological assets with real numbers. Therefore, the financial statements would be less reliable and relevant.

Keywords: *Implementation of Accounting, PSAK 69, Agricultural Products*



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