

Analisis akuntansi atas biological asset perusahaan perkebunan tanaman keras di PT ASG sebagai studi kasus = Accounting analysis of biological assets for plantation crops company in PT ASG as case studies

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Abstrak

[ABSTRAK

Skripsi ini membahas mengenai perlakuan akuntansi atas biological asset berdasarkan standar yang berlaku di Indonesia. Perlakuan akuntansi ini meliputi pengakuan, pengukuran dan pengungkapan biological asset. Dalam skripsi ini menggunakan satu contoh perusahaan publik yang bergerak dalam industri perkebunan, guna melihat secara nyata dari segi laporan, angka dan resiko yang mungkin terjadi. IAS 41 hanya menjadi pembanding bagi standar yang ada guna memperoleh kemungkinan terbaik dalam penyajian biological asset di laporan keuangan.

ABSTRAK

This thesis discusses the accounting treatment for biological assets based on the applicable standards in Indonesia. The accounting treatment involves the recognition, measurement and disclosure of biological assets. this thesis using an example of a public company engaged in the plantation industry, in order to disclose a fact from several aspects such as reporting, and also the numbers and risks that may occur. IAS 41 only use as a comparison to the existing standards in order to obtain the best possible presentation of biological assets in the financial statements. ;This thesis discusses the accounting treatment for biological assets based on the applicable standards in Indonesia. The accounting treatment involves the recognition, measurement and disclosure of biological assets. this thesis using an example of a public company engaged in the plantation industry, in order to disclose a fact from several aspects such as reporting, and also the numbers and risks that may occur. IAS 41 only use as a comparison to the existing standards in order to obtain the best possible presentation of biological assets in the financial statements., This thesis discusses the accounting treatment for biological assets based on the applicable standards in Indonesia. The accounting treatment involves the recognition, measurement and disclosure of biological assets. this thesis using an example of a public company engaged in the plantation industry, in order to disclose a fact from several aspects such as reporting, and also the numbers and risks that may occur. IAS 41 only use as a comparison to the existing standards in order to obtain the best possible presentation of biological assets in the financial statements.]