

Perlakuan akuntansi aset biologis atas Hutan Tanaman Industri (HTI) akasia pada PT. INHUTANI III = Analysis of accounting treatment for biological assets on acacia industrial timber plantation in PT. INHUTANI III / Ardalla Puspa Setyani

Ardalla Puspa Setyani, author

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Abstrak

[Skripsi ini bertujuan untuk mengetahui perlakuan akuntansi atas aset biologis berupa HTI akasia pada PT INHUTANI III, membandingkannya dengan pedoman pelaporan keuangan yang digunakan perusahaan yaitu DOLAPKEU-PHP2H, mengetahui kualitas informasi aset biologis HTI akasia pada laporan keuangan perusahaan, dan membandingkan perlakuan akuntansi HTI akasia di perusahaan tersebut dengan IAS 41. Hasil penelitian menunjukkan kualitas informasi atas aset biologis HTI akasia pada perusahaan dapat diperbandingkan, cukup dapat dipahami, objektif, walaupun belum sempurna. Ada perbedaan perlakuan akuntansi HTI akasia antara perusahaan dan IAS 41. Dampak penerapan IAS 41 diantaranya yaitu perubahan yang signifikan pada laporan keuangan, besarnya biaya yang dikeluarkan, dan kurang terpenuhinya aspek comparability pada laporan keuangan. Jika diadopsi, DSAK harus memberi penjelasan lebih terperinci.

;This thesis aims to determine the accounting treatment for biological assets on acacia industrial timber plantation in PT INHUTANI III, to compare it with the financial reporting guidelines used by the company that is DOLAPKEU-PHP2H, to determine the quality of information on the acacia industrial timber plantation and to compare between the company's accounting treatment and accounting treatment based on IAS 41. The results showed that the quality of information on acacia industrial timber plantation in the company are comparable, understandable enough, objective, but not perfect. There are differences between the accounting treatment of acacia industrial timber plantation in the company and IAS 41. The impacts of the application of IAS 41 in PT INHUTANI III are the significant changes to the financial statements, the expensive costs, and lack of comparability of financial statements. If adopted, DSAK should give more detailed explanations.

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