

## Prosedur audit estimasi nilai wajar aset biologis PT KS dan perlakuan akuntansinya berdasarkan PSAK 69 = Audit procedure on fair value estimation of biological assets in PT KS and its accounting treatment based on PSAK 69

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### Abstrak

Laporan magang ini membahas tentang prosedur audit estimasi nilai wajar aset biologis PT KS dan perlakuan akuntansinya berdasarkan PSAK 69. Dari sisi prosedur audit, KAP STR, atas perhitungan nilai wajar aset biologis PT KS, sudah mengikuti prosedur audit sesuai dengan standar yang berlaku, SA 540 ISA 540 . PT KS sudah mengadopsi PSAK 69 IAS 41 pada laporan keuangan per 31 Desember 2017. Pengadopsian PSAK 69 berdampak pada kenaikan nilai aset biologis yang cukup signifikan bagi PT KS. Dari sisi perlakuan akuntansi, terkait adopsi PSAK 69, PT KS mungkin dapat mempertimbangkan untuk meningkatkan value relevance aset biologis. Value relevance dapat ditingkatkan dengan melakukan lebih banyak pengungkapan sukarela voluntary disclosure terutama pengungkapan informasi yang relevan mengenai bearer plants.

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This report discusses the audit procedure on fair value estimation of biological assets in PT KS and its accounting treatment based on PSAK 69. In terms of audit procedures of the fair value of PT KS rsquo;s biological assets, KAP STR has followed the audit procedures in accordance with applicable standards, SA 540 ISA 540 . PT KS has adopted PSAK 69 IAS 41 in its financial statements as of December 31, 2017. The adoption of PSAK 69 has significantly increased the value of biological assets for PT KS. In terms of accounting treatment, related to the adoption of PSAK 69, PT KS may consider to increase the value relevance of its biological assets. It can be enhanced by making more voluntary disclosure of biological assets, especially relevant information related to bearer plants.