

Analisis penerapan PSAK 69: agrikultur atas aset biologis pada perusahaan peternakan di Indonesia = Analysis of the application of PSAK 69: agriculture to biological assets in Indonesian livestock companies

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Abstrak

Penelitian studi kasus ini menganalisis dampak penerapan PSAK 69: Pertanian terhadap empat perusahaan yang terdaftar di Bursa Efek Indonesia yang bergerak di bidang peternakan. Pengukuran aset biologis sebelum penerapan PSAK 69 menggunakan pengukuran biaya, sedangkan setelah penerapan PSAK 69 dengan metode nilai wajar. Penyajian aset ternak sebelum PSAK 69 mengacu pada ketentuan P3LKEPP, dimana penyajian dibedakan berdasarkan aset biologis habis pakai, aset biologis pembawa berumur pendek dan umur panjang. Setelah penerapan PSAK 69, perusahaan menyajikan aset ternaknya di akun Aset Hayati, namun ada juga perusahaan yang menyajikan ternaknya di akun lain. Pengungkapan sebelum penerapan PSAK 69 mengacu pada P3LKEPP. Setelah penerapan PSAK 69, muncul item pengungkapan baru terkait nilai wajar, yang terdiri dari metode pengukuran nilai wajar dan pengungkapan keuntungan/kerugian yang timbul dari nilai wajar. Pengungkapan aset biologis sebelum dan sesudah penerapan PSAK 69 di keempat perusahaan tersebut bervariasi.

.....This case study research analyzes the impact of the application of PSAK 69: Agriculture on four companies listed on the Indonesia Stock Exchange which are engaged in livestock. The measurement of biological assets before the application of PSAK 69 uses the cost measurement, while after the application of PSAK 69 with the fair value method. The presentation of livestock assets prior to PSAK 69 refers to the provisions of P3LKEPP, where the presentation is differentiated based on consumable biological assets, short-lived carrier biological assets and long-lived assets. After the implementation of PSAK 69, the company presented its livestock assets in the Biological Assets account, but there were also companies that presented their livestock in another account. Disclosure prior to the application of PSAK 69 refers to P3LKEPP. After the application of PSAK 69, new disclosure items related to fair value emerged, which consisted of the fair value measurement method and the disclosure of gains/losses arising from fair value. Disclosure of biological assets before and after the application of PSAK 69 in the four companies varied.