

Reporting Biological Assets on SAK-ETAP Perspective (A Case Study on Dairy Cattle Farming in Dairy Farming in Oro-Oro Ombo Village, Batu City)

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ABSTRACT

The purpose of this study was to determine how the accounting treatment of biological assets according to the SAK-ETAP perspective regarding recognition, measurement, reporting and disclosure of financial statements. Suggest that you record financial reports according to SAK ETAP standards so that they can be used as decision-making materials for Oro-oro Ombo's dairy farms. reporting of biological assets in accordance with standards and also in accordance with existing facts can be profitable in the dairy farming business in the future. This research is a qualitative research with a case study research type. The subjects of this study were Oro-oro Ombo's dairy farm and the research object was dairy cows. The primary data used in this study are the results of interviews with informants who are directly responsible for managing the cattle farm business. Meanwhile, secondary data is used to support the primary in the form of documents that are related to the object of research. The results showed that the recognition of biological assets in the form of cows in accounting treatment according to cattle breeding is recognized as fixed assets and the measurement of biological assets is measured at fair value or equal to market prices. The reporting carried out by the farm includes a simple report that only shows the amount of income received for a month and also records the expenses incurred by the farm. Disclosure of biological assets on farms in the form of dairy cows contains a policy that does not recognize the classification of assets based on assets based on the productive life of the assets. So that the biological assets on Oro-oro Ombo's dairy farm, starting from recognition, measurement, reporting and disclosure are not in accordance with SAK-ETAP standards.

Keywords: Biological Assets, Disclosure, Measurement, Presentation, Recognition, SAK ETAP, UMKM

INTRODUCTION

Currently, Indonesia's economic development depends on the existence of reliable and strong MSMEs. There are many MSMEs in Indonesia, MSMEs engaged in the industry in natural or agricultural commodities are very much, due to the superiority of the geographical location in the country of Indonesia in terms of natural resources that are very abundant so that they can support this sector. Agriculture is a sector in the field of natural resources including agriculture, animal husbandry and fisheries. Currently the agricultural sector is still the main support for the economy in developed and developing countries and one of the countries with the largest agricultural sector, namely Indonesia (Nurheanti, 2013: 2).

Tight competition because today many companies in Indonesia engaged the agricultural sector so that every company seeks improve the quality of business is to create a financial statement which will contain information about the performance of companies in which the financial statements are used as the basis for business decisions. The agricultural industry has different characteristics from trading, manufacturing and service companies in general, companies engaged in agriculture have unique assets because these assets undergo a growth transformation even after these assets produce an output of these assets called biological assets. Biological assets can produce new assets that are realized in agricultural produce or in the form of additional biological assets in the same class. With biological transformations in biological assets, measurements are needed that can show the value of these assets fairly in accordance with the agreement and their contribution in generating an economic profit flow for the company.

Companies engaged in animal husbandry are required to prepare financial reports in accordance with applicable standards in Indonesia so that later they can provide an accurate assessment of the assets owned by the company so that they can avoid misstatement of information that will have an impact on misperceptions for users of information with an interest in the information. Financial reports play a very important role, financial reports are a means of communication regarding financial information, especially to parties outside the company. Given the important function of financial statements, it is imperative for an entity to prepare financial statements properly, correctly and in accordance with applicable standards.

This research was conducted on the Oro-oro Ombo dairy farm where the cow is the main product used as a measurement tool that affects the way business operations on that farm. the Oro-oro Ombo dairy farm started its business, namely by borrowing capital from SMEs in Brawijaya where the SMEs are partners of farms who are willing to lend capital to farms where the capital is used to support the continuity of their business, but the UKM demands that business owners do recording financial statements.

In addition, SMEs also provide training to assist farms in making financial reports in accordance with applicable standards in Indonesia which will later become a means of gathering with the aim of wanting to know the net profit earned by farms, besides that another goal is to know the rate of debt repayment, as well as the farm performance per period whether it has increased or decreased. Financial reports that comply with standards can provide relevant and reliable information for users of financial statements. The information contained in the financial statements includes information about the types and amounts of assets owned by the farm, information about the amount of liabilities and capital owned by the farm, information about the amount of income earned by the farm, information about the amount of costs incurred by the farm, and management performance. on farms in a period. However, until now the owners of the dairy farming business have not properly applied the knowledge of accounting according to the SAK ETAP standards, starting from the preparation of financial statements consisting of balance sheets, income statements, changes in equity reports, and notes on financial statements, this is because the business owners think Recording financial statements is considered complicated and does not provide direct benefits to the sustainability of its business, so that until now, Oro-oro Ombo Village Farm still uses very simple calculations in determining profit and loss on its business. The farm determines profit and loss by the amount of animal feed in a period of 1 month.

Based on the background described above, the researcher took the title "Reporting of Biological Assets on Dairy Cattle Farmers in the Perspective of SAK- ETAP (Case Study on Dairy Farming in Oro-oro Ombo Village, Batu City)".

RESEARCH METHOD

Approach and Research Type

The approach used by researchers is a case study, referring to Yin (2014: 1) that case studies are a more suitable strategy if the main questions of a study are about how and why, if the researcher has little opportunity to control events, which will be investigated, and when the focus of the research lies on contemporary (present) phenomena in the context of real life. The researcher chooses a case study instrumental, which is a case study that is conducted using a case to describe an issue or concern. In this research, the researcher cites a content that catches his attention, and uses a case as a means to describe it in detail. assume that the method used is in accordance with what the researcher expects regarding the description of a case that is discussed in detail from the accounting treatment in accordance with the standards in SAK ETAP starting from the recognition, measurement, disclosure and reporting of biological assets that apply to farms in Oro-oro Ombo Village Batu City.

Data Collection Procedures

In order to collect data or information that is valid and accurate, the researcher uses the active observation method where the researcher is involved or takes part in the activities carried out by the resource person to find out firsthand what is in the field about how the financial reporting procedures on the village farms oro- oro Ombo Kota Batu with the aim of obtaining complete data on the treatment of biological assets in the form of dairy cows.

Researchers also conducted unstructured interviews, where the researcher, in asking questions to respondents, did not use guidelines on the list of questions. The researcher asked an outline of the problems regarding the treatment of biological assets which focused on recording or reporting carried out by the dairy farm of Oro oro Ombo Village. This is done by researchers so that researchers get a picture of the financial system on livestock. In this interview, the resource person came from the owner of a dairy farm in the village of Oro-oro Ombo.

In conducting interviews, prepare some equipment, including books, voice recorders and cameras to facilitate the interviews conducted. Interviews are conducted at the research location, but if the informant cannot be found at the research location, it will be conducted outside the research location. Researchers will also collect secondary data obtained from related parties as supporting material in this study. Documentation is useful as evidence, the documentation method is a technique used to collect data from records, documents, photographs and special notes Creswell (2016: 270). In this study, the documentation used was in the form of notes regarding the amount of feed in a period of one month, notes of KUD Mitra Bahkti Makmur, notes of milk calculations and other documents that support this research.

Data Analysis

Data analysis is an important part of a study. This activity is carried out after the researcher obtains the required data. The purpose of data analysis is to simplify the

data into a form that is easy to interpret and easy to understand. The data analysis steps that will be carried out by the researcher are as follows:

1. Collecting and analyzing the data that has been obtained, namely from the process of definition, recognition, measurement, presentation and disclosure by comparing the data from interviews with documentation data. Data obtained from interviews, observations, and document analysis were verified through comparisons between the data obtained by these methods. The purpose of this step is to find out and ascertain what are the costs incurred by the farm in the Village of Oro-oro Ombo, Batu City and how the accounting treatment involves recognition, measurement, presentation and disclosure in financial statements.
2. The results of the analysis will then be compared with the theories and concepts and compared with the existing and supporting SAK-ETAP, SAK 69. The purpose of this step is to determine whether or not the theory developed in general is compatible with the practices that will be carried out on farms in the village of Oro-oro Ombo, Batu City.

Provide conclusions on the results of the discussion. If the results of the analysis are still many differences with existing theories and concepts and the SAK-ETP, SAK 69 which supports it, the researcher will provide the necessary suggestions or input. The purpose of this step is to help provide several options to further develop the practice of Biological accounting treatment in the farms of Oro-oro Ombo Village, Batu City in accordance with the theories and concepts that support and are currently developing.

RESULTS AND DISCUSSION

Oro-Oro Ombo's Dairy Farming Registration System

Oro-oro Ombo's Dairy farming is a medium-sized business, which was founded in 2003, assisted by two employees. The scope of business activities includes cow milking as well as fattening, processing procedures are still carried out by the owner himself, namely in the purchase offered cow, personnel and financial reports. The business owner knows that the financial records of a business are important so that later he can calculate the profit earned and how much income and expenditure will be able to find out how the business performance of Mr S is, as reflected in the quote from the interview with Mr S, the owner of the dairy farm as follows.

"Actually, it is important we know what our profit or loss means is actually important, but sometimes I am not painstaking so I don't want to bother than being real like this. I have a headache. It's better to just take the money straight away."

Based on the results of the interview, it can be concluded that the implementation of the accounting information system carried out by the owner of the Oro-oro Ombo dairy farm is still very simple and the recording process is still done manually. Based on Mr. S's experience for 16 years as an entrepreneur, informants understand the importance of recording every business transaction.

Dairy Farming Income Earned on Farms

Since its establishment in 2003 until now, this cow farm has experienced very rapid development, it can be seen from how the expansion of the cowshed and also the addition of a number of assets to the farm in order for the farm owner to earn income through also selling cow's milk Besides that, cow farms also get their income through

selling cows whose productive period is from biological assets when they run out or old cows that enter into the expiry period, then the dairy cattle farm will sell the cows.

Recognition Procedure According to SAK ETAP Standards Revenue Recognition at Cattle Farms

The income recognition method at Oro-oro Ombo Village Cattle Farm uses cash basis for recording in one period. So that in a transaction income is recognized and recorded when the transaction occurs. a) Sales revenue for middlemen's milk the farm sells milk to middlemen who have subscribed for a long time, and usually in a day they can buy milk up to 30 liters per day at a price of Rp. 7000 / L. The farm recognizes revenue from sales of milk to middlemen, which is every 10 days so that the recording of transactions in the financial statements will be recognized every 10 days, because it is adjusted to the income received from KUD milk sales, which is paid for every 10 days. b) Income from KUD Milk Sales The farm sells milk to the KUD, which is the residue from selling milk from middlemen, so if in a day the farm can produce 100 liters of milk then 30 liters are taken by middlemen and the rest is directly transported by KUD trucks. The revenue received from the sale of milk will be paid every 10 days so that the transactions made will result in an account receivable.

Sale of Cows

The sale of cows is not done regularly and occurs when the farm is in the following conditions:

1. Cows are in a state of neglect or are unable to produce milk
2. Cows that have met the desired weight
3. The season is dry so that the farm needs additional capital to cover feed costs and other costs.

Measurement Procedure in Accordance with SAK ETAP Income Measurement at Animal

Husbandry in measuring income is by using fair value that is in accordance with SAK ETAP, income is measured on payments that have been received or are still to be received. Measurements are made at the exchange rate for the amount of money agreed upon by the consumer at the time of the transaction. Farm income is measured based on cash deposits (invoice) customers; this invoice shows that it has an important role in measuring income. An invoice made by the KUD for livestock with the aim of knowing the amount of obligation for daily milk deposits from the farm to the KUD and also the amount that must be paid by the KUD to the farm. The invoice contains the amount of the deposit and the date of settlement of the product (milk) that has been deposited.

Disclosure Procedure in Accordance with SAK ETAP Disclosure of Income at Cattle Farm Income

Disclosure according to SAK ETAP (2016: 81) "an entity must disclose the accounting policies applied as the basis for revenue recognition, including the method applied to determine the level of settlement of transactions involving service providers" In terms of disclosure , Cattle Farm discloses the income and expense elements in the financial statements according to the SAK ETAP standards so that the income that has been disclosed and presented can be recorded according to their respective posts.

**Reporting Procedures According to SAK ETAP Biological Asset Reporting By
Cattle Dairy**

**DAIRY CATTLE FARM PROFIT / LOSS
FOR THE PERIOD ENDED 31 DECEMBER 2018**

ITEMS

REVENUE

Sales revenue for middlemen's milk 6,300,000 KUD milk sales revenue 14,848,600
sales revenue for fattening cattle 106,000,000 Net sales 127,148,600 1,925,000

EXPENSES

Depreciation expenses for equipment Depreciation expenses for vehicles 1,720,000
Depreciation expenses for buildings 1,800,000 expenses Animal Feed 10,800,000
Daily Wage Expenses 800,000 Monthly Wage Expenses 2,000,000 Livestock Care
Expenses 500,000 Water, Electricity Expenses 400,000 Injecting Expenses 150,000
Gasoline Expenses 750,000 Interest Expenses UKM 390,000 Dead Cattle Expenses
18,000,000

Total Operating Costs 39,735,000

Operating Net Income 87,913,600

Source: Data on Dairy Farm in Oro-oro Ombo Village December 31, 2018

Based on the description above it can be concluded that Oro-oro Ombo Dairy Farm made a profit in December 2018 because the total net sales were greater than the costs incurred by the farm so that it got a profit of Rp. 87. 913. 600. different from the previous thing that farm owners did in determining profit, namely the Oro- oro Ombo dairy farm in the presentation of its financial statements is still far from the standard of SAK ETAP, namely the farm only presents the calculation of milk deposits to KUD Mitra Bakti Makmur. and presents the calculation of the amount of feed purchased for feed for cows for 1 month. And the pattern of profit or loss calculation on the farm only in is calculated from the results of milk minus feed deposit for 1 month using the estimate of the cattle ranch Oro-oro Ombo not do the presentation of financial statements in accordance with GAAP standards applicable ETAP. This shows that there is a need for special guidance on Oro-oro Ombo cattle farms so that they can increase understanding of the presentation of financial statements in accordance with SAK ETAP standards.

Expenses by Livestock Incurred

In managing a business or business, costs are very important. This is because in building a business it is necessary to spend resources to achieve goals or something desired in the future. This cattle farm has costs that are incurred each month for the continuity of the business, which costs incurred including: feed costs, maintenance costs, injection costs, electricity costs, employee wages costs, gasoline costs.

**Recognition Procedure in Accordance with SAK ETAP Standards Recognition of
Expenses Farms**

Incurred by Recognition of expenses is a direct result of the recognition of assets and liabilities. Expenses are recognized in the income statement if a decrease in future economic benefits related to a decrease in assets or an increase in liabilities has occurred and can be measured reliably by SAK ETAP (8: 2016).

The farm acknowledges that there are burdens / costs incurred during the running of the business on the farm. The following is an acknowledgment of the burden on the farm:

a. **Employee Wages Expense**

The value of salary expenses in the income statement of cattle farms after being tracked by interviews with the distribution of salary expenses is conducted at the end of each month. So, it is in accordance with SAK ETAP because the recording is done on an accrual basis where the salary expense is reported in profit or loss in the period before the salary expense is given to employees.

b. **These costs are recognized by the husbandry to maintain the health of the cows so that they are always fit so that cattle production runs smoothly without interruption, for the cost of injecting mating these costs are incurred in order to produce quality calves in terms of the type of cow if the cow has the type as an example. (limausine and simental) then the market will sell at high prices.**

c. **The electricity cost of is recognized by the farm that is incurred for existing facilities on the farm because the farm in its business already uses machinery so that it needs electricity costs.**

d. **Feed load**

The recorded feed load value for feed load is not in accordance with the SAK ETAP, the recognition of this load is considered to run from month to month so that the nominal continues to increase. The recognition of the income statement should be periodic, because there is a change in the value of the income statement feed to be irrelevant.

e. **Depreciation expense for fixed assets**

The value of depreciation expense recorded for depreciation expense is irrelevant because the asset is still used in operational activities so that the asset needs revaluation to determine the fair value of the asset.

f. **Gasoline load**

The value of the gasoline load is based on the amount of money given to finance the transport of cattle to the pen and also to transport the feed ingredients for the cows. So that the value of the expense is appropriate based on SAK ETAP because all costs incurred as expenses have been recorded at their nominal value.

g. **Equipment Costs**

This cost is recognized by the farm which is used to support the equipment needed on the farm, for example a basin, shovels, slap ropes, milk plastics, buckets, and others. So that the farm needs to acknowledge the burden of the equipment.

h. **Interest Expense for UKM**

Based on table 4.1, in recognizing loan interest expense, the farm has a loan from UKM UB, which is for a 2-year period of 60,000,000 with an interest of 0.6%. so, it is necessary to record the interest expense.

i. **Dead Cattle Load**

The load value, in recognition of the dead livestock load, does not exist every month and in December, the livestock experienced a loss, namely 3 calf dead cattle to measure it with initial recognition or based on the market value.

Assets Owned by Farms

The biological assets contained in the Oro-oro Ombo dairy farm consist of female dairy cows and male dairy cows. Oro-oro Ombo dairy farm obtains biological assets in two ways, namely: lactation, calves (cow calves), buying new assets, own calves, machinery, fields, vehicles, cages.

Recognition Procedure in Accordance with SAK ETAP Standard Recognition of all assets owned by farms Recognition of Fixed Assets at Farms

Recognition of fixed assets on farms will be adjusted to SAK ETAP in determining the recognition of fixed assets, the entity must recognize the cost of fixed assets as fixed assets if: economic benefits will flow into the entity and has a value or cost that can be measured reliably SAK ETAP (2016: 49). Livestock acknowledges that there are fixed assets in the form of fields, land, buildings, machinery and vehicles, all fixed assets owned by farms have a useful life of more than twelve months, and also on farms not for sale but for use in supporting livestock operational activities.

Recognition of Biological Assets in the Form of Dairy Cows

Recognition of biological assets is based on the perspective of SAK ETAP, basically SAK ETAP does not regulate biological assets, but if SAK ETAP is often referred to as a summary or simplification of PSAK, there is a possibility that it could adjust the regulation regarding biological assets. Biological assets in the form of cows have a relatively long transformation period so that they can be included in the category of fixed assets. According to SAK ETAP, fixed assets, namely the entity must apply the criteria in determining the recognition of assets and the entity must recognize the cost based on the benefits of the asset.

The recognition of dairy farm assets is the basis for increasing the formation of relevant financial reports which later can describe the actual conditions for creditors and stakeholders' financial statements, referring to the theory of Fridman (1984: 37) defines stakeholder theory where a group or individual can influence and be able to influenced by the achievement of certain objectives so that the importance of making financial reports can affect the decisions that will be taken by the owner of the livestock farm, therefore, the recognition of biological assets must be clear and the value of the total assets is measured by their true value.

The basis for the recognition of biological assets on Oro-oro Ombo's dairy farm is the market price at the time of acquisition of the asset, if the biological asset is the result of the breed itself then the asset is recognized at birth and the value of the asset will be equalized to the market value of the biological asset obtained. from the purchase proceeds, it will be immediately assessed at the time of initial recognition of the market price in measuring biological assets using fair value, namely cattle farming using the market data approach, namely the basic appraisal on the comparison of data from similar biological assets and transferred by using adjustments to the factors that affect the biological market value that is valued at the time of the valuation. the use of fair value in the recognition of biological assets applied to livestock has the advantage that asset valuation is more suitable because measurement using fair value can have a positive impact on the value of biological assets, namely it can transform financial statements into more transparent and produce more relevant financial information for parties outside the farm such as UKM.

Measurement Procedure according to SAK ETAP

Measurement of the Initial Value of Biological Assets in the Form of Cattle at Acquisition

Measurement is a very important part of accounting in the formation of reliable financial reports, because the information presented in the financial statements will be taken into consideration in making decisions. Based on PSAK 69, it explains that biological assets

are measured at initial recognition and at the end of the reporting period at fair value less costs to sell.

Initial measurement of dairy cattle at the time of acquisition will be measured based on the market price or fair value at the time the dairy cows were obtained from SME capital loan assistance. Measurements based on market price or fair value are also applied to biological assets originating from the breeds themselves so that if the farm has new biological assets, at that time the value of the biological assets will be recognized at fair value. Dairy farming does not carry out detailed records, but records in the form of the number and type of cows in the pen provided that the farm uses it to calculate the value of the biological assets. Measurement of biological assets is based on the perspective of SAK ETAP, according to SAK ETAP the measurement of assets is carried out at the time of initial recognition and measured at cost. The initial measurement at the time of acquisition will be measured based on the market price or fair value at the time the dairy cows are obtained from SME capital loan assistance.

Measurements based on market price or fair value are also applied to biological assets originating from the breeds themselves so that if the farm has new biological assets, at that time the value of the biological assets will be recognized at fair value. Because SAK ETAP does not recognize differences in types in the biological asset account, the transaction journal recording is entered into one type in the livestock account. As for the biological assets obtained from the acquisition or purchase of new assets, then at the time of recognition in accordance with IAS 69 and IAS 41 that the fair value as the measurement basis that the acquisition price will be measured by the market value of the asset.

CONCLUSIONS

Based on research that has been conducted at Oro-oro Ombo's farm regarding the accounting treatment of biological assets in the form of dairy cows based on the SAK ETAP perspective. In general, the reporting of biological assets on Oro-oro Ombo's dairy farm, starting from recognition, measurement, reporting, disclosure is not in accordance with the standard level based on the SAK ETAP perspective, the following conclusions are obtained:

Biological assets on the Oro-oro Ombo dairy farm in the accounting treatment are included in fixed assets. recognition of biological assets on the Oro-oro Ombo dairy farm is the market price at the time of acquisition of the asset, if the biological asset is the result of the breed itself then the asset is recognized at birth and the value of the asset will be equalized to the market value of the biological asset obtained from it. The purchase proceeds will be immediately assessed at the time of initial recognition of the market price in measuring biological assets using fair value, namely cattle farming using a market data approach, namely the basic appraisal on the comparison of data from similar biological assets and transferred by using adjustments to the factors that affect value the biological market being valued at the time of the appraisal.

Biological assets on the Oro-oro Ombo dairy farm in reporting based on the SAK ETAP perspective, namely the reporters include balance sheets, profit / loss statements and notes on financial statements of the three financial statements, it is concluded that all financial reports of all biological asset reports are reported into one account, namely Livestock according to the perspective of SAK ETAP which does not recognize the

difference between adult and immature biological assets. Biological assets on Oro-oro Ombo's dairy farm in disclosure based on the perspective of SAK ETAP, namely in the form of financial reports, financial reports are the final step in the accounting process so that the financial statements must disclose the accounting policies used by the entity in conducting its business. Oro-oro Ombo's cattle farm revealed its policy, namely that biological assets on the farm do not classify their assets based on the productive period of these assets, but farms classify these assets into one account, namely (Livestock), Account for livestock on reporting of biological assets of Oro-oro dairy farms. Ombo is included in the fixed asset class so that it does not recognize depreciation, biological assets that are no longer productive or enter into the expiration period, the Oro-oro Ombo dairy farm will fatten first and then will be sold according to the market price of the asset.

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