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IMPLEMENTATION OF PSAK 69 ON SHEEP BIOLOGICAL ASSET AGRICULTURAL PRODUCTS (CASE STUDY AT KUNDORI FARM, BUGEN, SEMARANG)

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Abstract: This research aims to explore how accounting is treated for assets related to the biological activities of livestock businesses. The next aim of this research is to explore the management of sheep's biological assets as an agricultural product in relation to its activities as a cultivation tool for producing agricultural products or as a means of generating income that can be resold for its use. PSAK 69 is a regulation approved by the Financial Accounting Standards Board since 2018. PSAK 69 regulates that biological assets or agricultural products are recognized when they meet several of the same criteria as the asset recognition criteria. Assets are measured at initial recognition and at the end of each financial reporting period at fair value less costs to sell. The research was conducted at the Kundori farm which is located in the Bugen area, Semarang. The research method uses descriptive qualitative methods. The results of research conducted during field observations show that the application of PSAK 69 to the transformation activities of sheep biological assets at Kundori Farm has not been carried out inclusively due to limited knowledge of livestock managers in presenting financial reports in accordance with PSAK 69. In addition, animals are cultivated to produce agricultural products. and sell as additional income.

Keywords: agriculute product, biological assets, PSAK 69, kualitatif.

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INTRODUCTION

Indonesia is a country that has fertile livestock and agricultural commodities. This commodity is growing well because of the influence of weather support food supply and

development of livestock commodities in Indonesia. So that good livestock and agricultural commodities encourage Indonesia to become a large livestock and agricultural commodity country with a GDP contribution of 6.92% every year. Not only from the commodity supply side through increasing GDP, livestock commodities in Indonesia are able to improve the people's economy through creating business opportunities and good markets from a business perspective.

Improving the quality of an entity is an important element in creating the sustainability of a business. This increase can be achieved if an entity can provide information both in the financial and non-financial fields. Information in the financial sector, for example financial position reports, profit and loss reports, changes in equity reports, and cash flow reports are very much needed because they provide a clear picture of financial management. Apart from that, to build public trust, financial reports are an important means of holding the management of the entity accountable to both internal and external parties in higher education.

Livestock entities are one of the organizations that still need economic information, especially financial reports as proof of responsibility for managing money in this sector (Kurniawan et al., 2014). In addition to presenting the financial condition of the company, financial reports in livestock entities also have the benefit of assessing how much the object is worth, because it is involved in financial transactions. Financial reports in the livestock sector have their own characteristics in producing information related to information in the agribusiness sector. This is different from the financial reports presented by entities in other public sectors (Zenanda & Suyunus, 2020). The development of financial reports in Indonesia which are used to produce financial reports for entities in the livestock and agriculture sectors have been adopted and amended since 2018. The application of financial information standards relating to agribusiness activities, especially livestock in Indonesia, has been developed by the Accounting Standards Board as a result of the adoption of IAS 41 . Effective from January 1 2018 as an official reference for accounting information standards relating to the management of agricultural business activities in Indonesia (Wahyuni, 2017).

To date, Indonesia has developed a number of guidelines both in terms of disclosure and presentation of financial materials in accordance with the standards used by PSAK 69, especially in the field of agricultural commodities such as plant cultivation, plantation processing or production, activities involving live animals or plants except productive plants or bearer plants (Zenanda & Suyunus, 2020).

However, the phenomenon of adjustments to the PSAK 69 standard regarding the adoption of recording the value of biological assets which is used as a reference for reporting methods is believed to be inconsistent with the conditions existing in the territory of Indonesia. For example, in the case of sheep or goat commodities, the production and development process of these assets cannot ensure that the value disclosed at the time of sale is based on fair value guidelines without considering the cost value (Rachmawati et al., 2019).

Conditions for livestock breeding in Indonesia are different from conditions for the development of biological assets in European countries, which require disclosure of assets at fair value, or adapt to market conditions (Kurniawan et al., 2014). Even though animal husbandry in Indonesia is quite good, the condition of prices of livestock commodities in Indonesia is quite worrying. A survey from the Central Java Livestock Service via the page https://disnakkeswan.jatengprov.go.id/ and the economic balance on BPS data via https://www.bps.go.id stated that the price of eggs, the price of broiler chickens, the price of beef , the price of goat meat, and the price of products made from goat and cow milk in Indonesia are experiencing unstable prices. It is believed that this price instability is because livestock management in Indonesia has not been carried out well. One of them is information from the financial side which is believed to be able to be used as capital for an entity to control the livestock breeding process effectively. Besides that, as a pillar of regional economic development, businesses in the livestock sector are still dominated by small-scale management and are managed traditionally (Achmad & Raharjo, 2023; Rachmawati et al., 2019; Setyowati et al., 2024).

International Accounting Standard (IAS) 41 as a guideline for PSAK 69 is one of the standards that requires all biological assets to be measured at fair value and the difference will be included in the IAS 41 income statement. However, in practice, it is still a problem for developing countries like Indonesia, because the standard The implementation of PSAK 69 is believed to be ineffective if implemented in Indonesia. The lack of effectiveness can be found from uncertainty

about the condition of livestock assets in the future. This condition is found when livestock assets are suddenly lost, they die due to disease, the fertilization process is unsuccessful, breeding or animal husbandry is unsuccessful, or the transformation of asset growth does not match expectations. The research results of Kurniawan et al. (2014), is of the opinion that countries such as Indonesia, Malaysia, or India have many problems in the process of developing assets in the agricultural sector, unlike developed countries that initiated information standards relating to economic information related to agricultural activities in European, American and European countries. or developed countries. Therefore, the application of PSAK 69 to costs related to the development of livestock assets often presents its own problems because the fair value of the implementation of PSAK 69 emphasizes the fair value of the sales value of livestock products.

PSAK 69, which was issued starting January 1 2018, regulates the presentation and disclosure of agricultural activities as a guideline in presenting management of the transformation of agricultural products from the sales process, producing other products, as well as disclosures in the transformation of increasing the number of biological assets, consisting of the categories growth, degeneration, production , and procreation. With the existence of PSAK 69 guidelines which regulate information related to the adoption of IAS 41 standards, disclosure and presentation models must adjust fair value to make it easier for information users to increase the effectiveness of decision making (Gonçalves et al., 2017).

The next problem is that the research results of Achmad dan Raharjo (2023) PSAK 69 still cannot be applied in Indonesia because it requires livestock assets to be measured fairly and if the difference is included in profit or loss in the financial statements. Meanwhile, the practice in the field of assessing biological assets is a person's subjective, can be manipulated, and is not visible in the process of improving or developing the related biological assets. On the basis of several problems that arose, the researcher's motivation arose to further explore the application of PSAK 69 with a cost approach in presenting the asset value of goat livestock as an appropriate agricultural commodity in Indonesia.

PSAK 69 as a result of amendments to IAS 41 which became effective on January 1 2018 has become a reference for livestock entities in providing information related to the management of agricultural activities in Indonesia (Wahyuni, 2017). The standard adopted by PSAK 69 emphasizes that disclosure and presentation must be guided by fair value to make it easier for information users or relevant in influencing financial report information (Gonçalves et al., 2017). However, the presentation of asset information relating to entities that manage livestock commodities according to research by Kurniawan et al. (2014) is biased and has a risk of uncertainty, especially on livestock in Indonesia. Risks of failure in livestock management, such as loss of livestock assets, death due to epidemic or disease, unsuccessful fertilization and breeding, or livestock transformation not in accordance with the entity owner's expectations, tend to be found on local farms in Indonesia. Due to limited capital and the ability of breeders to manage the commodities they own.

Kurniawan et al. (2014) and Kodriyah dan Monica (2018) found that livestock in Indonesia, Malaysia, or India have many problems in the process of developing assets in the agricultural sector, in contrast to developed countries such as Europe, America, or other developed countries such as Italy.

Subsequent research such as Achmad & Raharjo (2023), PSAK 69 found that the adoption of IAS 41 still cannot be implemented in Indonesia because the implementation of PSAK 69 tends to emphasize measuring, presenting and reporting assets using the fair value concept. However, fair value measurements for livestock managed in Indonesia have the potential to experience livestock failure and unique activity processes when developed in Indonesia (Kodriyah dan Monica, 2018). Kodriyah dan Monica (2018) found that the fair value in the implementation of PSAK 69, an amendment to IAS 41, caused losses to breeders because it assessed fair market prices that developed in the sales period without considering the acquisition and maintenance costs related to biological asset development activities. From the description of the problems in the research, the question in this research is **"how is PSAK 69 implemented in sheep farming, especially in the Semarang area?"**

Adoption IAS 41 as a reference in disclosing sheep biological assets in Indonesia

Biological Assets based on IAS 41 are plants and/or animals. The special characteristics inherent in biological assets lie in the process of transformation or biological change in these assets until such time as these assets can be consumed or managed further by the entity. Biological ASSETS according to PSAK 69 are measured at initial recognition and at the end of each financial reporting period at fair value less costs to sell. Gains or losses arising from changes in the fair value of assets are recognized in profit or loss in the period in which they occur. An exception is made if the fair value clearly cannot be measured reliably.

IAS 41 Agriculture is a standard issued by the International Accounting Standard Board (IASB) in 2000 which aims to provide guidelines for accounting treatment and disclosures related to agricultural activities. The definition of agricultural activities is an entity's management of the biological transformation of animals or plants for sale, into agricultural products, or into additional biological assets. IAS 41 applies to biological assets that will be harvested only up to the time of harvest, although certain processing activities after harvest can be considered a natural continuation of agricultural activities. Furthermore, the harvest is treated in accordance with IAS 2 – Inventory which uses fair value as the initial cost of inventory.

Accounting treatment for biological assets includes periods of growth (increase in quantity or quality), degeneration (decrease in quantity or quality), and procreation (addition of biological assets or derivatives). The scope of IAS 41 is biological assets, agricultural products/results to be harvested, and post-harvest processed products. Examples of biological assets include sheep, forest wood plants, dairy cattle, shrubs and fruit plants. Products to be harvested include: wool, logs, milk, leaves and fruit. Meanwhile, the products processed after harvest are yarn, carpets, boards, cheese, tea, tobacco, processed fruit and others.

Disclosure and presentation of sheep biological assets in Indonesia

All countries certainly have their own accounting standards in accordance with economic conditions or several things that can also influence the application of accounting. Accounting standards can be used in many ways, including recording, presenting, reporting and disclosing financial statements by companies. Companies are required to implement these accounting standards in order to be recognized as a legal and integrated company. The accounting standards used in Indonesia are very diverse, such as PSAK, PSAP, IFRS, IAS, IAI and many more. Apart from that, accounting standards are also divided into several types of regulatory standards, such as regulations regarding inventory and assets.

Animal husbandry is a type of business that carries out activities of breeding or raising animals that fall into the category of livestock with the aim of obtaining benefits or results that can be traded from the activities carried out. Livestock farming itself is a type of business that is quite promising in view of the consumerist society in Indonesia. This type of business is related to biotic natural resources, namely animals that have benefits or are usually called livestock. Livestock in Indonesia is classified into three types, namely large livestock which are large livestock such as cows and horses, then there is small livestock which are smaller types of livestock such as sheep and pigs, and finally there is poultry which is a type of livestock. a type of bird with wings, for example chickens and ducks.

According to PSAK 69, an entity recognizes a biological asset or agricultural product when, and only when, the fair value or acquisition cost of the biological asset can be measured reliably and it is probable that the future economic benefits associated with the biological asset will flow to the entity. Biological assets are living creatures so they cannot be depreciated immediately after their acquisition as in general fixed asset accounting calculations. In contrast to the value of fixed assets in general which always decreases, the value of biological assets will always grow.

METHODS

The approach used in the research is a descriptive qualitative approach. Qualitative research with descriptive methods is a research method used to describe phenomena that are natural and engineered by humans (Bleiker et al., 2019). Besides that, qualitative descriptive research describes conditions as they are without special treatment from researchers in changing or manipulating the variables studied (Cresswell, 2018).

Qualitative descriptive research was used in this research setting because the biological assets of sheep are animals in the non-current category and are obtained from past activities. The

transformation of biological assets such as sheep results in quantitative and qualitative changes in the quality growth of plants and animals, degeneration, procreation, or yield of agricultural products. Apart from that, sheep have innate characteristics such as self-regeneration, namely their fur is made into wool, and their meat or milk can be enjoyed by themselves.

Research object at kundori central farm at Bugen Farm, Semarang. At the Kundori Central Farm location, the livestock owner, besides having 6 Etawa sheep, also has 10 Javanese goats for breeding. So there are a total of around 16 sheep and goats. This farm is owned by one person and has 2 employees. At the research location, sheep are used as a commodity to be sold and reused to be regenerated or taken for milk to be sold to consumers. The data collection method in this research is using interviews and observations at the research location. Interviews were conducted using unstructured methods and adapted to needs to solve research problems (Ballinger, 2004).

Meanwhile, observations are carried out by directly observing the livestock development process, the process of recording development activities, and directly observing activities related to the livestock development process and then classifying these activities into monetary related activities to determine the fair value of livestock development activities. To test the validity of the data in this research, the researcher carried out a triangulation process. Triangulation is checking data sources through various methods to ensure the truth of the findings that emerge (Chariri, 2009).

The triangulation process was carried out by checking the information from the interview results with the findings in the research object. Then it can also be in the form of verifying an answer from one informant's information with another informant, as a form of data conformity.

Tabel 1. Questions List

No	The Questions
1	How many types of goats or sheep are kept?
2	Are all the sheep well looked after?
3	What is the process of foraging for livestock?
4	So far, have farmers kept records regarding their livestock management activities?
5	How do farm owners manage records of activities related to financial transactions during this time?

During the research process, researchers directly observed livestock breeding activities and other activities that were believed to have an economic impact on livestock that was not recorded directly in the activities of recording financial reports on the livestock.

FINDING AND DISCUSSIONS

Kundori Central Farm has several commodities that can be used as livestock breeding activities as shown in the following table.

Tabel 2. Kundori Farm Comodities The Beginning of Year 2023

Type	Female	Male	Amount	IDR
a. Javanese Sheep	-	-	10	
Old Sheep (<4 Years Old)	1	1		7.500.000
Productive Sheep (1-4 Years Old)	2	1		10.000.000
Sheep Ready for Mating (10-12 Months)	1	1		7.000.000
Adult Sheep (6-10 Months)	1	1		2.000.000
Young Sheep (1-6 Months)	-	1		750.000
b. Etawa Sheep	-	-	6	
Old Sheep (<4 Years Old)	-	1		4.500.000
Productive Sheep (1-4 Years Old)	1	1		7.000.000
Sheep Ready for Mating (10-12 Months)	-	-		-
Adult Sheep (6-10 Months)	1	1		2.000.000
Young Sheep (1-6 Months)	1	-		1.250.000
Totally				**42.000.000**

Tabel 3. Kundori Farm Comodities The End of Year 2023

	Type	Female	Male	Amount	IDR
a.	Javanese Sheep	-	-	10	
	Old Sheep (<4 Years Old)	-	1		4.000.000
	Productive Sheep (1-4 Years Old)	3	2		10.000.000
	Sheep Ready for Mating (10-12 Months)	1	1		10.000.000
	Adult Sheep (6-10 Months)	-	1		1.000.000
	Young Sheep (1-6 Months)	1	-		750.000
b.	Etawa Sheep	-	-	5	-
	Old Sheep (<4 Years Old)	-	-		-
	Productive Sheep (1-4 Years Old)	1	1		8.000.000
	Sheep Ready for Mating (10-12 Months)	1	1		3.000.000
	Adult Sheep (6-10 Months)	1	-		1.500.000
	Young Sheep (1-6 Months)	1	-		1.000.000
	Totally				**39.250.000**

From tables 2 and 3 above, it is clear that there has been a decrease in the assets owned by the Kundori farm, from total assets of 42,000,000 to 39,250,000 at the end of 2023. There has been a decrease in asset value due to the sale of sheep owned by the farm. However, the process of decreasing asset value was followed by the emergence of small sheep from Javanese sheep and Etawa sheep, each with 1 sheep. Therefore, even though there was a decrease due to the asset sales process, the addition of assets from the procreation process also provided additional assets of 1,750,000 at the end of 2023.

Tabel 4. Sheep Procreation and Asset Sales Process Over the Course of One Year

Procreation and Transformation	Qty	Fair Value (IDR)
Sheep Sold:		
Old Javanese Sheep (Female)	1	3.500.000
Old Etawa Sheep (Male)	1	4.500.000
Procreation Process:		
Javanese Sheep (Female)	1	750.000
Etawa Sheep (Female)	1	1.000.000

From the development of the table above, the asset sales process amounting to 8,000,000 was obtained from the sale of sheep assets. Then the addition of 1,750,000 occurred from the addition of sheep through the natural process of sheep procreation.

Tabel 5. Activities Related to the Transformation Process Over a Period of One Year

Explanation	IDR	Fair Value (IDR)
1. Aset Value The Beginning Years 2023		42.000.000
2. Aset Valeu The End of Years 2023		39.250.000
Costs related to the process of livestock development activities:		
1. Vitamin	600.000	
2. Purchase additional food ingredients	2.000.000	
3. Care/spraying cage disinfectant	300.000	
4. Health cek (1x a years)	0	
5. Cutnails (2x a years)	100.000	
6. Hair removals (1x a years)	100.000	
Total Cost	**(3.100.000)**	
Sheep sales		8.000.000
Etawa goat milk sales for 1 year		2.000.000
Sale of fertilizer from livestock feces for 1 year		100.000
Profit/Loss Over 1 Year		**7.000.000**

From table 5 it can be concluded that the expenditure for 1 year in 2023 is 3,100,000 and the revenue received in 2023 is 7,000,000. However, if accumulated from the sale of assets needed over a period of more than 3 years, the costs incurred are 3,100,000 a year, for three years this means the livestock owner has to spend 9,300,000 over 3 years, and only receives income from the sale of livestock an amount of approximately 10,100,000 over 3 years. From the accumulated amount for 3 years, if it is broken down every year it means getting a profit of IDR 800,000 for 3 years, or IDR 266,667 every year. Therefore, farmers must have other activities besides just breeding livestock, but must have a strategy for selling milk, fertilizer from livestock feces, and other activities that can increase income from other livestock activities. Because if you only sell livestock assets, it usually indicates that the farmer has suffered a loss.

Implications to PSAK 69

PSAK 69 requires that all asset recognition criteria be measured at initial recognition and during the financial reporting period at fair value less costs to sell. Except for biological assets related to productive plants. Accounting for biological assets that are recognized, measured and disclosed on biological assets is similar to ordinary accounting treatment which differs only in the activities. Therefore, changes in the transformation of biological assets affect the quality and quantity of asset value as transformation activities occur.

Recognition of net asset income on Kundori Farm's biological assets is believed to have a difference between the fair value and the value measured based on historical values. This occurs because costs are capitalized when costs are incurred by farmers in managing their livestock activities. IAS 41 which requires financial presentation for agricultural activities requires assets to be presented at fair value causing differences in losses and profits to be recognized separately as the impact of presentation adjustments (Sugianingtyas & Fitriasari, 2017). Because active market prices do not necessarily correspond to the costs incurred during the transformation process (Setyowati et al., 2024).

Tabel 6. Comparison of Sheep Biological Asset Measurements

Explanation	IDR	Fair Value	Cost Value
Costs related to the process of livestock development activities:			
a. Vitamin	600.000		
b. Purchase additional food ingredients	2.000.000		
c. Care/spraying cage disinfectant			
d. Health cek (1x a years)	300.000		
e. Cutnails (2x a years)			
f. Hair removals (1x a years)	0		
Total Cost	100.000		
	100.000		
Sheep sales	**(3.100.000)**		
Etawa goat milk sales for 1 year			
Sale of fertilizer from livestock feces for 1 year		8.000.000	
Fair value of sheep for 4 years (initial assets IDR		2.000.000	
750,000 + maintenance costs for 3 years IDR		100.000	
3,100,000 IDR = 10,050,000)			10.050.000
Laba /Rugi selama 1 tahun		**7.000.000**	**10.050.000**

So by adjusting costs based on historical data, the value of sheep assets actually experienced a loss of 3,050,000 (minus 3,050,000) due to the process during the transformation experiencing capitalization of costs. Therefore, it is believed that recording and reporting the biological assets of sheep livestock has so far experienced problems when implemented in Indonesia, especially in West Indonesia, because livestock activities are still dominated by small scale. And caring for sheep still requires high costs that are not balanced with the sale value of sheep assets which has not increased significantly.

CONCLUSION

PSAK 69 which is implemented in Indonesia as a result of the adoption of IAS 41 for agriculture has been effectively implemented since 2018. However, its implementation currently

still requires further evaluation. Due to the development of biological assets, especially in sheep farming, many obstacles are encountered in the direct and indirect costs incurred in the livestock breeding process. Direct and indirect costs that are capitalized are not recognized in financial reporting disclosures, but fair value is used when disclosing which is assessed in accordance with the market value at the time the asset is sold. Therefore, market prices tend to be unstable, causing livestock business players to experience losses if accumulated over several years.

This research has weaknesses because it is still limited to the value of sheep assets and the activities carried out by business entities can still be said to be minimal. Suggestions for further research could be carried out in large-scale entities or those that manage livestock, not just sheep.

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