

An Accounting Treatment of Non Agriculture Biological Asset At Conservation Institution

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Abstract

The objective of this study is to find out the accounting treatment of Non Agriculture Biological Assets in conservation institution applied by Deputy of Research Infrastructure and Innovation (DIRI) at National Research and Innovation Agency (BRIN). The targeted conservation institution is the former working unit of LIPI with ownership of collection assets, which are currently managed by the Directorate of Scientific Collection Management (DPKI) BRIN. Accounting treatment being investigated includes recognition, measurement or valuation, and disclosure. This study uses a qualitative methods, interpretive paradigm, and phenomenological approach. Data collection techniques is conducted with semi-structured interviews and documentation, which are validated by triangulation. Data analysis involves reduction, display, verification, and conclusion. This study findings reveal that DIRI applies the accounting treatment of Non-Agricultural Biological Assets based on the Statement No 07 Accounting for Fixed Assets (PSAP) where these assets are recognized as Other Fixed Assets with BMN (Government Fixed Asset) codefication in the form of Non-Cultural Collection Item. The draft of PSAP Agriculture also excludes assets intended for research, education, and recreation, although they possess biological transformation characteristics. Measurement is based on the fair value, allowing for revaluation. Depreciation is disregarded due to difficulties in estimating the useful life and it is not stipulated by existing regulations. Entities discontinue and release assets considering of the assets being damaged or dead. Essential disclosures have been thoroughly described in the Notes to the Financial Statements (NFS).

Keywords: Accounting Treatment, Non Agriculture Biological Asset, Conservation Institution, the Statement No 07 Accounting for Fixed Assets (PSAP)

Perlakuan Akuntansi Aset Biologis Non Agrikultural Di Lembaga Konservasi

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Abstrak

Objektif dari penelitian ini adalah untuk mengetahui perlakuan akuntansi Aset Biologis Non Agrikultural di lembaga konservasi yang diterapkan oleh Deputi Bidang Infrastruktur Riset dan Inovasi (DIRI) BRIN. Lembaga konservasi yang dituju adalah satuan kerja eks LIPI dengan kepemilikan atas Aset Koleksi yang secara manajemen kini menjadi tanggung jawab Direktorat Pengelolaan Koleksi Ilmiah (DPKI) BRIN. Perlakuan akuntansi yang ditelusuri meliputi pengakuan, pengukuran atau penilaian, dan pengungkapan. Penelitian menggunakan metode kualitatif, paradigma interpretif, dan pendekatan fenomenologi. Teknik pengumpulan data dilaksanakan dengan wawancara semi-terstruktur dan dokumentasi yang selanjutnya divalidasi melalui triangulasi. Analisis data diproses melalui reduksi, *display*, serta verifikasi dan kesimpulan. Hasil penelitian menunjukkan bahwa DIRI menerapkan perlakuan akuntansi Aset Biologis Non Agrikultural dengan berpedoman terhadap PSAP 07 Aset Tetap yang diakui sebagai Aset Tetap Lainnya dengan kategori kodefikasi BMN berupa Barang Koleksi Non Budaya. Draf PSAP Agrikultur juga mengecualikan aset yang diperuntukan bagi aktivitas penelitian, pendidikan, dan rekreasi walaupun secara karakteristik memiliki kemampuan transformasi biologis. Pengukuran menggunakan dasar nilai wajar yang memungkinkan penerapan revaluasi. Pengabaian dilakukan atas penyusutan karena kesulitan dalam mengestimasi masa manfaat serta tidak ditetapkan dalam peraturan yang berlaku. Entitas menghentikan dan melepaskan aset atas pertimbangan kondisi telah mengalami kerusakan atau kematian. Pengungkapan esensial telah dijelaskan secara rinci pada CaLK.

Kata Kunci: Perlakuan Akuntansi, Aset Biologis Non Agrikultural, Lembaga Konservasi, PSAP 07 Aset Tetap