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ACCOUNTING PROCESS OF BIOLOGICAL ACTIVITIES OF SUGARCANE BASEED ON PSAK NO.69 AGRICULTURE PT MADU BARU (STUDY CASE AT PABRIK GULA MADUKISMO BANTUL YOGYAKARTA)

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ABSTRACT

The aim of this study is to evaluate the effectiveness of the use of PSAK 69 in the accounting treatment of biological assets related to sugarcane crops at PT Madu Baru, Bantul Yogyakarta, through a case study at the Madukismo Sugar Factory. The absence of specific guidelines governing the valuation of biological assets became a problem in this study, as it led to the use of different valuation methodologies. This research uses the design of qualitative case studies and belongs to descriptive research. The research instrument consists of document evaluation and interview methods. Data analysis is done by the approach proposed by Miles and Huberman (1992). It involves reducing data and presenting it in image form to convey information effectively. The findings indicate that the new P.T. Madu Baru cane plant, which was used as a case study at the Bantul Yogyakarta Madukismo Sugar Factory, has been recorded in accordance with PSAK 69.

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INTRODUCTION

The plantation industry has significant economic importance in the Indonesian economy. According to data from the Badan Pusat Statistik, the agricultural sector in Indonesia is segmented into various subsectors according to the characteristics of the respective business sector. The agricultural sector is more accurately classified into three fundamental subsectors. Agriculture, livestock, hunting, and agricultural services account for the largest share of the country's Produk Domestik Bruto (PDB) by 2020, at 11.85%, among the three subsectors. Besides, harvesting and forestry contribute equally to PDB.

The operation of sugarcane plantations represents an industry with enormous profit potential. The cane planting sector consists of companies involved in cane cultivation and the production of rafinasi sugar.

Sugarcane plant is a biological asset for the sugarcane planting industry. This organization invests and oversees crab crops as a biologic asset with the aim of generating future profits. The life cycle of biological assets undergoes sustained transformation during the growth phase and is assessed through accounting using cost methods. The acquisition price is the entire cost incurred during the acquisition process of an asset, ranging from the purchase cost of the seed to the operation of the asset. Currently, cost-assessed methods have limitations in delivering accurate information about the value of assets. Moreover, each company applies the cost method in a unique way and has its own perspective; consequently, planting companies require a method that guarantees consistency in the measurement of biological assets.

Dewan Standar Akuntansi Keuangan Ikatan Akuntan Indonesia (DSAK-IAI) issued Financial Accountancy Standards Statement (PSAK) No. 69 on Agriculture in 2015. PSAK 69 is an implementation of International Accounting Standard (IAS) 41 relating to agricultural accounting. As of 1 January 2016, agricultural enterprises in Indonesia are obliged to compile financial reports using accounting standards in accordance with PSAK 69.

"Biological transformation and harvesting time of biological assets used by an entity for sale or processing into agricultural products and additional biologic assets" is the definition of

agricultural activity as listed in PSAK 69. PSAK 69 Agriculture regulates the identification, quantification, and disclosure of the biological Assets of assets owned by an organization.

PSAK 69 Agriculture measures biological assets according to a fair value method minus the cost to sell. Currently, this approach is considered an effective technique for the recognition of biological assets due to its ability to provide factual data on the value of assets. The implementation of PSAK 69 by an organization can improve the ability to evaluate financial statements internationally, increase the clarity of financial reporting, reduce the costs associated with information, and obscure asymmetric data. By implementing the International Accounting Standards, developing countries can improve the competitiveness of capital markets and attract investors by producing high-quality financial reports.

Yogyakarta is one of the provinces in Indonesia producing sugarcane plant and sugar. Yogyakarta's 4,900,92 hectares of sugarcane plantation can produce 10,418 tons of sugar. That amount accounts for 0.47% of the total domestic output of 2,170,948 million tons by 2020. In Yogyakarta, the Madukismo Sugar Factory is one of the planting industries. The operational activities of the Madukismo Sugar Plant consist of the management of sugarcane plantations and the transformation of sugarcane into sugar.

PT Madu Baru is a private enterprise with limited affiliation at the time of the re-establishment of the Madukismo Sugar Factory. At the time of its establishment, Sri Sultan Hamengku Buwono IX owned 75% of the company's shares, while the Government of Indonesia owned 25%. 65% of the shares are currently held by Sri Sultan Hamengku Buwono.

Both the sugarcane plant assets and the seed crab plant asset, which are biological assets owned by the Madukismo Sugar Factory, are the result of past events and will be used to generate profits for business in the future. The Madukismo Sugarcane Plant has been carrying out planting activities fluctuating over five years, from 2018 to 2022. Specifically, the realisation of sugarcane production in 2021 has decreased by 75.63 tons compared to 2020, and the decrease in yields by 0.6% due to the reduction in land area in that year. However, in 2021 to 2022, the realization of production has increased and the yield has continued to increase with the expansion of the land area. This is seen from the information gathered by the Sugar Factory Division of Madukismo. The agricultural output of the Madukismo Sugar Plant from 2018 to 2022 is detailed in the table below:

Table 1
Productivity of Agriculture Sugar Factory Madukismo Year 2018 s/d 2022

No	year	Large (ha)	Goals sugarcane production (ton)	Realisation of cane production (ton)	Rendemen (%)
1	2018	5.657,73	327,74	254,98	7,3
2	2019	5.395,11	281,04	230,24	7,1
3	2020	5.012,16	245,32	261,33	7,4
4	2021	4.776,13	250,05	185,07	6,8
5	2022	4.900,92	246,82	188,61	6,9

Source: Sugar Production Data of Sugar Factory Madukismo in 2018 s/d 2022

In order to determine the economic value of sugarcane assets, which are the main raw materials of sand sugar, yield measurements are carried out. The yield scale ranges from 1% to 10%. The harvest value obtained when 100 kilograms of sugarcane are processed into 10 kilogrammes of sugar is 10%.

LITERATURE REVIEW

Sholihah (2019) conducted a previous study on the accounting treatment of biological assets in an organization using PSAK 69. This study shows that the application of financial accounting standards is still relatively easy, while complying with PSAK number 69 in relation to

disclosure, measurement, and recognition. In addition, Nugraha and Wirjolukito (2019) research has shown that PT records the biological assets harvested. Due to the lack of specific guidelines governing the evaluation of biological assets, previous research has shown that various evaluation methods are still used in the process of assessing biologic assets.

Furthermore, there is a difference between the theoretical and practical application of the accounting treatment of PSAK 69. This is supported by the findings of the Kirana (2019) research which showed that companies give value to the pumpkin based on its maintenance cost, rather than establishing it as an annual crop. Instead, Meilansari dkk. (2019) emphasizes the categorization of biological assets into two groups: adult plants and embryonic plants. This action violates RAS 69. The fair market value of the biological asset is used in its valuation. Moreover, empirical data collected by Mekawati Wulandari (2019) show that Perum Perhutani still considers the living resources it has as investment rather than expenditure.

Considering the above inconsistencies and the growing number of farming industries failing to compile financial statements accurately, researchers want to reevaluate the accounting treatment of biological assets in accordance with relevant financial accounting standards.

The authors of this study are interested in the way the Madukismo Sugar Factory performs the recognition, measurement, and disclosure of sugarcane assets, as well as its level of preparedness in the implementation of the 69 Agricultural Sugar Plan. The study focused on sugaecane crops as they served as the primary source material for organized sugar sand production. There is a greater potential for future gains on a caterpillar than on a seed. The seed is then planted only to guarantee its availability during the period of germination.

The purpose of this research is to understand and evaluate the application of PSAK No. 69 to agricultural biological assets in PT Madu Baru. The research findings are intended to add knowledge by offering an analysis of the application to PSAK 69 on biological Assets in PT Madu Baru. In addition, the research is expected to contribute to the advancement of financial accounting science and be the foundation for future scientific research.

RESEARCH METHODS

Research Type

This research uses both qualitative and quantitative approaches. A qualitative approach is a methodology of research that attempts to describe or describe existing phenomena, including natural and artificial, through the lens of the subject. It emphasizes quality, interactivity, and characteristics. Research subjects are individuals who participate actively in a particular reality and provide researchers with data or information related to that reality. Often this form of descriptive research is referred to as survey research. Descriptive studies are distinguished by their ability to provide comprehensive overlays, explain the correlation between observed phenomena, and give significance or purpose to the problem being investigated.

To determine whether the accounting treatment of a company's biological assets has complied with the applicable standards (PSAK Agricultur 69), it is necessary to compare the treatment of the company with PSAK Agricultural 69. Therefore, qualitative and quantitative methods are used in this research. These subjects are investigated only using human perspectives of field phenomena and comparisons with corporate documents as well as relevant literature studies in order to present an accurate and understandable picture of the research carried out.

Research Location

The research was carried out at the Yogyakarta Madukismo Sugar Factory, a state-owned enterprise that operates in the cane planting and sugar sand processing industries. Padokan, Tirtonirmolo Village, Kasihan District, Bantul District, Yogyakarta Province, is the site of the Madukismo Factory. The purpose of the data collection at the Madukismo Sugar Factory is to fulfil the remainder of the final assignment of the dissertation which is about the accounting treatment of biological assets on corporate entities.

Researchers' Presence

Qualitative research relies heavily on the presence of researchers as the primary instrument of data collection and processing. The first step in collecting field data is for researchers to apply for official research permits to campus. This letter must be addressed to the licensing authority of the entity under investigation, which is also the subject of the investigation. The next step is to obtain a research permit and travel to the research site for storage. After the letter of approval for the research, data collection, interviews, and observations are carried out, all of which are important components of the research. The documentation required for this research includes a balance sheet/financial position report, a record of the financial statements of the parent company, a cost-expenditure record associated with planting activities, and additional records concerning biological assets owned by the Madukismo Sugar Plant.

RESEARCH RESULTS AND DISCUSSION

The results of this study are the results of literacy studies and observations as well as direct interviews with the parties involved. Before conducting field data collection, researchers first conduct literacy studies on previous research, books, journals and articles on the Internet and researchers provide guidance to the tutoring lecturer to determine the direction and focus of research. After obtaining permission from the company, the researchers conducted field surveys, observations, and interviews with the workers at the Madukismo Sugar Factory. The focus of the research was the Head of Finance and Administration, Head of Plant and Head of Sugar Factory Manufacturing.

The researchers conducted the study for a month (28 days), performing observations accompanied by a field guide designated by the company. The observation is done by observing the behavior of the person responsible in the process of treatment, disclosure, financial reporting of the company so that the researcher gets a clear picture of the statements described by the informant. The researchers were given the opportunity to take some of the company's financial data, one of which was a report on the financial position of a company, and the researchers also conducted interviews with staff and employees who headed the financial and administrative departments.

In addition to the financial and administrative sections, the researchers also conducted interviews with the head of the plant section regarding the treatment of biological assets in sugarcane crops and the methods of grouping biologic assets that are still productive and unproductive. At the head of the Sugar Factory Manufacturing section, the researchers learned about the process of making super high sugar, ranging from the grinding of sugar cane, the use/evaporation process, the filtration, to the crystallization of sugar sand.

The results of this qualitative research are presented by the researchers in a report to confirm the findings of the studies that have been carried out.

1. Recognition of the Biological Asset of the Madukismo Sugar Plant

   The PSAK 69 accounting guidelines, which regulate the operations of an agricultural entity, require an entity to provide a quantitative overview of each group of productive biological assets (productive biologic assets), maturing biological Assets, and groups of unformed biological resources.

   The sugarcane plants owned by the Madukismo Sugar Factory are recognized and grouped according to the time/age when the sugarcane plant can be used by the company as a raw material for the production of sand sugar during the year-round period.

   From the data of the financial position report of the company it can be seen that the sugarcane plants owned by the Madukismo Sugar Factory are classified as biological assets and the value of sugarcane crops belonging to the company is measured on the basis of the reduction price. The amount of biological assets recorded in the financial position report of the Madukismo Sugar Plant above is obtained from the accumulation of the cost of planting activity charged to each class/asset classification.

   In addition to the financial position report, the researchers discovered how the process of classifying and shifting the cost account number of strawberry crops from the results of interviews with respondents 1 is illustrated as follows:

Table 2
Classification and Illustration of Shifted Cost Account Number of Sugarcane Plants

Plantation Time	2017	2018	2019 Year	2020	2021
Account Classification Shift	196119 →	192126 →	512135		
		196119 →	192126 →	512135	
			196119 →	192126 →	512135

Source: Illustration Explanation of Respondent 1

According to one respondent's explanation, the Madukismo Sugar Factory classifies its crop assets into three. The initial recognition of the asset began when the seed was still a seed on account number 196119, after the seeds were planted to be used as seed seed account number 19619 shifted to account number 192126 After the seeding seed could be utilized in the run-up period, the Seed Seed on the account 192125 shifts to the account number 512135.

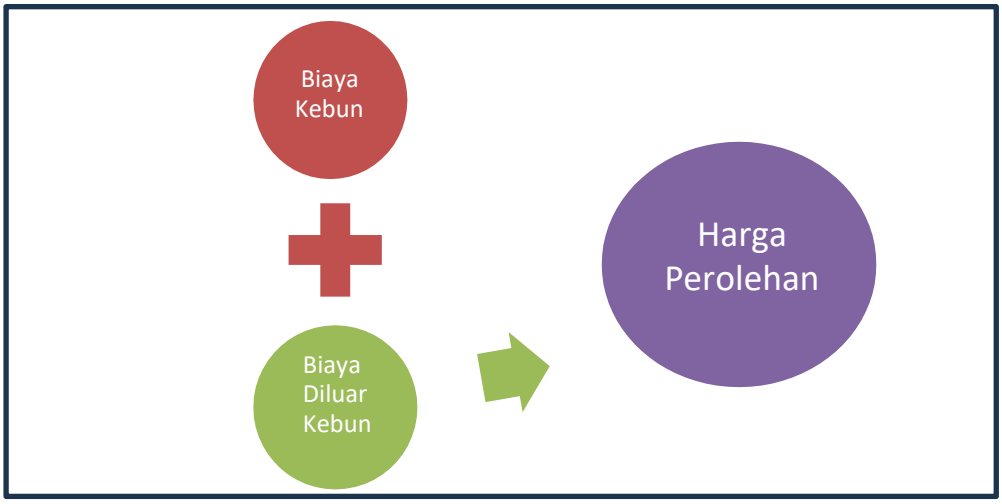
The Madukismo Sugar Factory recognises the biological assets of sugarcane plants it owns in its financial position report. The company classifies the sugarcane plant as a cost, the biological asset of the sugarcane plant is classified into three, the classification according to the age of sugarcane can be used as the raw material of the sand sugar. The planting time of the seedlings is 12 months, and it takes 11 months to cut and replant it into a caterpillar.

2. Measurement of Biological Assets of the Madukismo Sugar Plant

The measurement of the value of the biological assets in the form of sugarcane plants owned by the Madukismo Sugar Factory is obtained from the price of acquisition of plants, the purchase price comes from the accumulation of garden costs and outside-garden costs issued by a company for the sugarcane plant owned. The purchase price of such plants was first recorded by Plant Division, the Plant Section specifically dealing with the accounting of plant activity of the company.

Through data interview with three Respondents and recapitulation of land cultivation costs, it can be concluded that the cane cultivation activities in the Madukismo Sugar Plant are recorded according to the costs spent on each planting activity/based on the price of acquisition. The Madukismo Sugar Factory uses the Acquisition Price as a method of measuring the value of the company's biological assets by accumulating the acquisition price as the recorded amount of the biologic assets.

In accordance with the methodology proposed by Miles and Huberman (1992), data analysis is carried out through data reduction and data presentation in image form to facilitate information communication and conclusion drawings. The following findings present the results of data analysis carried out by the Madukismo Sugar Factory against the measurement of biological assets:



Picture 1
Measurement of the Biological Assets of the Madukismo Sugar Plant
Source: Data processed by Researchers

The method of measurement of biological assets applied by the Madukismo Sugar Factory is the method of price of acquisition where it is measured based on the costs incurred by the company, such as garden costs and expenses outside the garden.

3. Disclosure of Loss or Benefit of Biological Assets During the Running Period at the Madukismo Sugar Plant
   a. Measurement of sugarcane yield percentage

      The profit or loss of the Madukismo Sugar Factory over the cane assets it owns will be known after the yield percentage is obtained. The yield is the content of sugar in the sugarcane, indicated in the form of a percentage, the yield will indicate how high the quality of the cane to be peeled. When the quality is measured then the value or percentages of yield that will determine the amount of sugar that will be produced by that cane which will be a commodity of sand sugar.

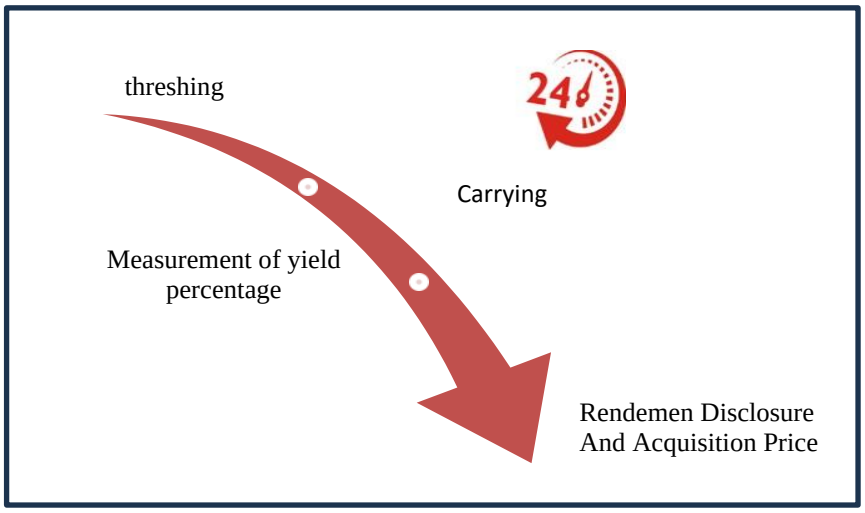
      Based on the results of the interview, it is known that the maximum yield value of sugarcane is 10%, which means that for every 100 kg of sugarcane processed will produce 10 kg of sand sugar. The yield values are very easy to experience decreases, the decrease can be due to rain at the time of dew arrives, cutting sugarcane are not immediately processed, and mixing of quality old sugarcane with young cane and sugarcane garbage put into a single load of padding. The yield value of each incoming load is finally assessed at the time the load enters the processing process within the factory.

   b. Disclosure of benefits or losses on biological assets at the Madukismo sugar plant

      Agriculture regulates the accounting treatment of biological assets in companies with significant public accountability starting from the initial recognition to the point of harvest, so that further processes on assets are not regulated in it. Paragraph 40 PSAK 69 The agricultural entity is required to disclose the combined profits or losses that occur between the initial recognition of the biological asset and the agricultural product during the running period, as well as any adjustments made to the fair value of the asset after the deduction of costs.

The profits or losses on the sugarcane assets owned by the new Madukismo Sugar Factory will be known after the percentage of yield information has been obtained, it can be understood that the disclosure of the profit or loss of the biological assets of the company is made after the harvest. Based on a disclosure interview on the profits and losses on the biological assets of sugarcane owned by the Madukismo Sugar Factory using the difference between the price of acquisition and the output of sugar production obtained after the collapse took place.

Miles and Huberman's methods are used to perform data analysis that involves data reduction, presentation of data in the form of images to deliver information effectively, and drawing conclusions.



Picture 2
Disclosure of the Biological Assets of the Madukismo Sugar Factory
Source: Data processed by Researchers

The Madukismo Sugar Factory discloses the profit or loss on the company's biological assets after a percentage of the yield value is obtained. The percentage scale of fertilization is 1-10, if a fertilizer value of 10 is obtained then, for every 100 kg of sugarcane, 10 kg of sand sugar will be produced. The yield is measured shortly before the dough enters the grinding machine in order to obtain a more accurate measurement of the yield value. Cut straw must be processed immediately within 24 hours to maintain a decrease in fertility content. Disclosure is done by calculating the difference between the acquisition price of biological assets and the percentage of yield value.

4. Preparedness of the Madukismo Sugar Factory in the Application of PSAK 69

The Madukismo Sugar Factory has fully implemented the accounting standards for the treatment of biological assets in accordance with the 69 Agriculture agreement. The statement the researchers obtained from the results of conducting interviews to several respondents about the company's readiness to implement PSAK 69 Agriculture.

Through interviews with respondents it is known that Sugar Factory Madukismo has been aware of the existence of accounting treatment of biological assets PSAK 69 Agriculture enforced effectively by DSAK (Council of Financial Accounting Standards) since 2016.

Through interviews with respondents it is known that the majority of those who are aware of the existence of the 69 Agri-culture Agreement is effective as of January 1, 2016 as the standard of accounting treatment of biological assets of agricultural entities. Sugar factory Madukismo as a subsidiary starts implementing PSAK 69 Agriculture since there are instructions from the parent company starting in 2017.

CONCLUSION

Based on the exhibition of data from the results of the research, discussion, and analysis of the title "BILOGICAL ACTIVITIES ACCOUNTING PROCESS OF COVER PLANT BASED ON AGRICULTURE PT MADU BARU (PG. MADUKISMO BANTUL YOGYAKARTA)", it can be concluded as follows :

1. Recognition of biological assets at the Madukismo Sugar Factory in accordance with the criteria for recognition of bio-assets based on the Agriculture agreement. Where the company acknowledges the biological assets of the sugarcane belonging to the company as a result of past events. In the report of the financial position of the company, the classification of the biological assets owned by the company according to the time when the sugarcane can be used as a raw material for the production of sugar sand. In the recognition of the organic asset of the sugarcane plant which is still a seed is recognised as a non-sustainable asset on the account of the production cost of the following year, for the new sugarcane plant which can be utilized in the next year is recognized as a suitable asset in the accounts of the cost of production of the next one year, whereas sugarcane plants that can be exploited in the running year reporting are recognized on the equity account on the profit of the parent year.
2. The assessment of the biological assets of sugarcane plants belonging to the Madukismo Sugar Factory is carried out with reference to the PSAK 69 Agricultural. This regulation stipulates that the method of fair value, deducted from the cost of sale, is used to calculate the biologic assets.
3. The way the Madukismo Sugar Factory discloses biological assets such as sugarcane plants has been equivalent to the standard of disclosure of assets set out in the PSAK 69 Agriculture. Disclosure is carried out through the calculation of the difference between the purchase price and the percentage of the value of the biologic assets.
4. As a subsidiary of PT Madu Baru, the Madukismo Sugar Factory is aware of the existence of PSAK 69 Agriculture, an organization that evaluates biological assets using fair value methods minus cost to sell. Thus, the Madukismo Sugar Factory is ready to implement PSAK 69 Agriculture, can be concluded.

In view of the increasing public oversight of financial reporting, in the agricultural industry, organizations must adhere to the latest developments in financial Reporting Standards. This is especially true of companies that bear huge public responsibilities. PSAC 69 Agriculture, an initiative supported by the Financial Accounting Standards Board, relates to the application of global accounting principles to the handling of biological assets. By adhering to this standard, organizations can facilitate comparison of financial statements between companies, improve transparency of financial reporting, minimize information costs, and hide inappropriate data. symmetry between comparable. Therefore, the experts recommend that the organization improve the quality of the accounting standards of PSAK 69 Agriculture in an effort to improve the competitiveness of the organization in the capital market.

This research has the potential to be a basic study and a reference for further research, in particular that focuses on the accounting treatment of biological assets owned by agricultural entities.

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