

PENERAPAN SISTEM PENCATATAN KEUANGAN ASET BIOLOGIS BERDASARKAN SAK-EMKM PADA USAHA AYAM PETELUR

**(Studi Kasus Pada Ayodhya Farm Di Desa Sukawana, Kecamatan
Kintamani, Kabupaten Bangli, Bali)**

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ABSTRAK

Riset ini mempunyai tujuan guna mengetahui penerapan sistem pencatatan keuangan aset biologis berdasarkan SAK-EMKM pada usaha ayam petelur. Riset ini dilakukan di usaha peternakan ayam petelur “Ayodhya Farm”, Desa Sukawana, Kecamatan Kintamani, Kabupaten Bangli, Bali. Riset ini mempergunakan metode Penelitian Kualitatif. Pengumpulan data di riset ini pertama dilaksanakan melalui wawancara ke pemilik usaha ayam petelur dan karyawan, yang kedua adalah observasi, dan yang terakhir dokumentasi. Teknik analisis data yang dilaksanakan di riset ini yakni mempergunakan reduksi data, display data, dan verifikasi data. Output riset ini yakni pertama ada dalam hal pengakuan aset biologis dan produk agrikultur yang dihasilkan, termasuk telah memenuhi syarat pembuatan laporan keuangan sesuai akan PSAK 69 mengenai Agrikultur, yang kedua dalam hal pengukuran, aset biologis dan produk agrikultur masih belum dilakukan sepenuhnya, yang ketiga Dalam hal penyajian dan pengungkapan, usaha ini masih menggunakan laporan sederhana. Tetapi diharapkan nantinya dapat melaporkan sejalan akan PSAK 69 dan SAK-EMKM.

Kata Kunci : Pencatatan keuangan, aset biologis, dan SAK-EMKM

**APPLICATION OF A BIOLOGICAL ASSET FINANCIAL RECORDING
SYSTEM BASED ON SAK-EMKM IN LAYING HENS**

**(Case Study On Ayodhya Farm In Sukawana Village, Kintamani District,
Bangli Regency, Bali)**

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ABSTRACT

This study aims to determine the application of the biological asset financial recording system based on SAK-EMKM in the laying hens business. This research was conducted at the "Ayodhya Farm " laying hens farm, Sukawana Village, Kintamani District, Bangli Regency, Bali. This study used qualitative research methods. The first data collection in this study was conducted through interviews with laying hens business owners and employees, the second was observation, and the last was documentation. The data analysis technique used in this research is data reduction, data display, and data verification. The results of this study are the first in terms of the recognition of biological assets and agricultural products produced, including having complied with the cues of making financial statements in accordance with PSAK 69 on Agriculture, the second in terms of measuring biological assets and agricultural products that have not been fully carried out, the third in terms of measurement of biological assets and agricultural products. In terms of presentation and disclosure, this business still uses simple reports. However, it is hoped that later it will be able to report in accordance with PSAK 69 and SAK-EMKM.

Keywords: *financial records, biological assets, and SAK-EMKM*