

Development of Accounting Model for Chicken Farming Business According to Financial Accounting Standard

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Abstract. The purpose of this research is to develop accounting guidelines for chicken farming which is in accordance with financial accounting standards. This research is a case study on the chicken farming business. The research model used is a research and development model. This type of research is descriptive research with the qualitative approach. The steps of research are: 1) to identify transactions to know the type and characteristics of transactions in chicken farming businesses; 2) to develop accounting guidelines which are in accordance with financial accounting standards for the chicken farming business. Accounting treatment includes recognition, measurement, presentation and accounting disclosure. The results of the research are: 1) the types and characteristics of transactions in chicken farming businesses is relatively similar to non-agricultural businesses in general. The difference in the accounting treatment associated with biological assets and biological products; 2) this research produces an accounting treatment model for chicken farming which is in accordance with financial accounting standards. It can be used as a reference in implementation of accounting treatment on the chicken farming business.

Keywords: accounting model development, chicken farming, and accounting standards

1. Introduction:

1.1 Back Ground

Financial report as a result the process accounting is crucial for company. According to iai the purposes of financial is to provide information related to the financial position, achievement (businesses) of the company, and change the financial position a company that are useful for users in decision-making economic. In addition, financial report also shows accountability corporate management by manage over resources entrusted to him.

1.2 Main Problem

Based on the explanation in the background above and become main problem is how to develop a model of accounting that will be used for the chicken farming bussiness . Research would be held in 1 year with the formulation matter as follows:

1.2.1 How to identify the type and characteristic transactions that occurs in livestock chicken farming business?

1.2.2 How is the model of accounting for livestock chicken farming business according the accounting standard ?

1.3 Research Purposes

1.3.1 General Purpose

The general purpose of this research is to develop a model of accounting for the chicken farming business according to accounting standards.

1.3.2 Specific Purpose

The specific purpose to achieve is:

1.3.2.1 To identify the types and characteristics of transactions that occur in chicken farming businesses.

1.3.2.2 To develop a model of accounting for chicken farming businesses in accordance to accounting standards.

1.4 Research center

This Research was conducted to meet the implementation of agriculture PSAK 69 for financial statements annual which began in or after 1st of January 2018 .To impose PSAK 69 influences accounting for chicken farming bussiness.If not carried out there is no accounting model for chicken farming bussiness appropriate PSAK 69 practical used as reference in accounting treatment on chicken farming bussiness.The results of a model of accounting for chicken farming bussiness would give some references in learning the accounting.

2. Theory

2.1 Empirical Study

Cahyani and aprilina (2014), researched the application of their SAK was or higher evaluation ETAP for reporting biological assets on farms superior farm bogor . Pasaribu (2014) research on the application of accounting biological assets in PT Maiska Bhumi (review of the theoretical IAS 41). This research only discussed about some parts of the financial reports that talk about assets or biological assets. This research used their SAK was or higher etap or ias 41 as major criteria for PSAK 69 quality of agriculture not dkonvergensi by IAI .Development model of accounting for animal husbandry scope broader , and referring to their sak was or higher , especially PSAK 69 and PSAK other related.

2.2 Road Map Research

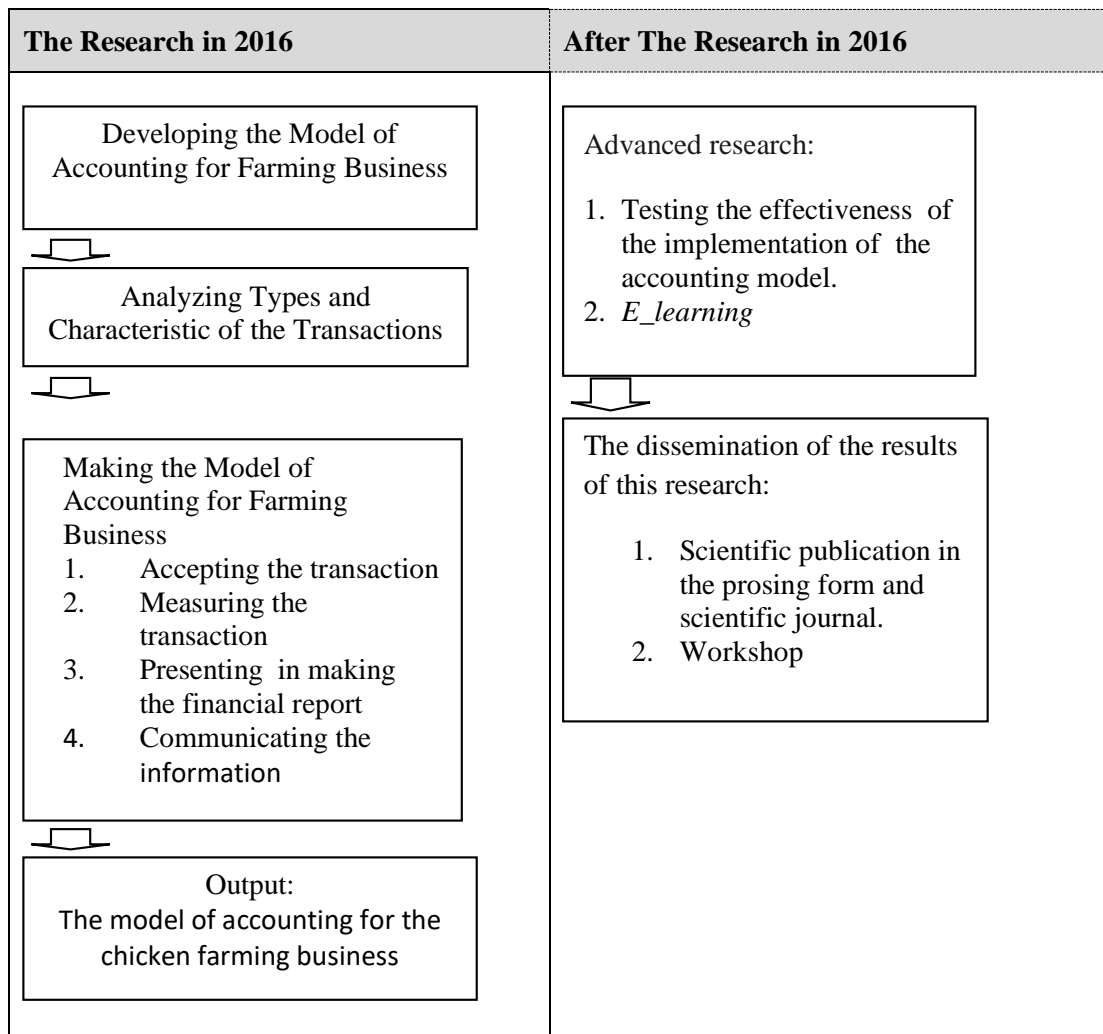


Figure 2.2
Road Map of this Research

3. Research methodology

3.1 Research Model

The research methods that be used in this research is research and development model. This scheme below explains the procedures in developing model.

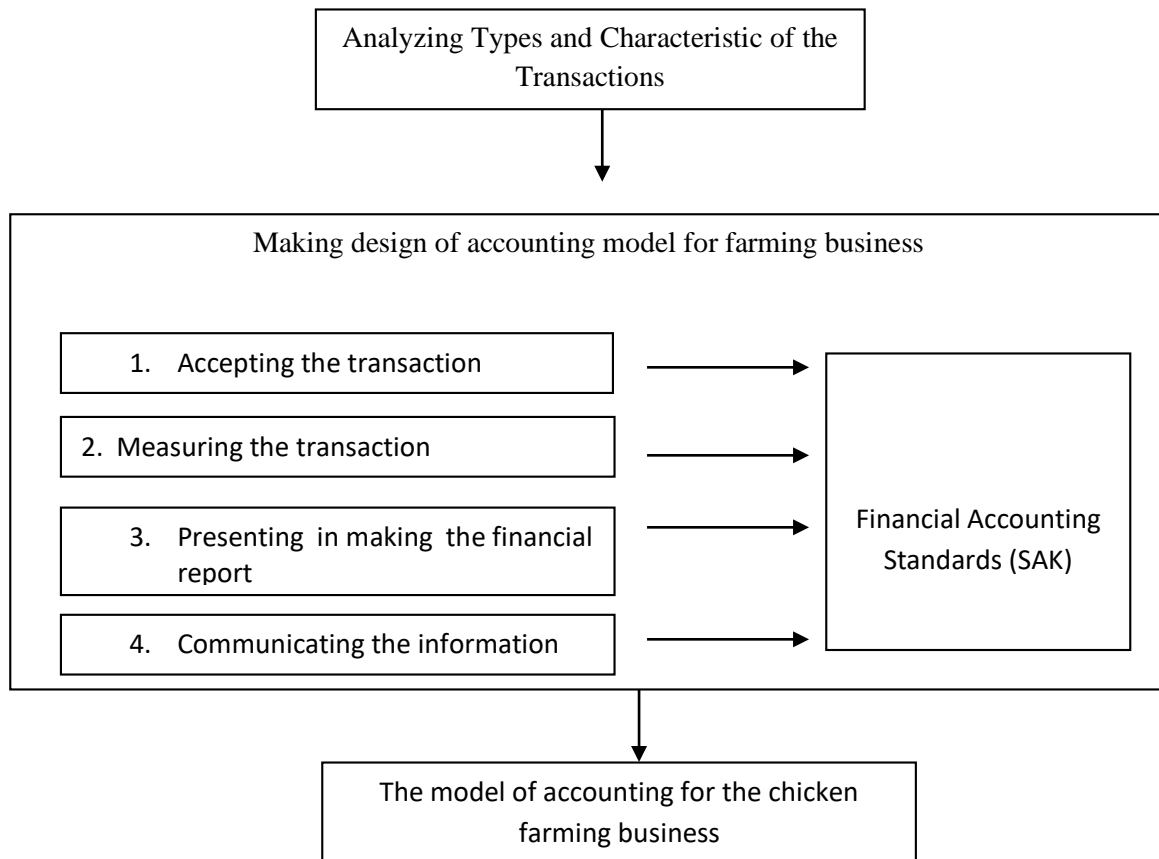


Figure 3.1
Procedures of Developing Accounting Model

3.2 Object and Research Location

The object of this research is the accounting model that be used for chicken farming business in Penebel Village, Tabanan District.

3.3 Sampling technique

Sampling technique that be used is linear snowball sampling. Sample

3.4 Data Analysis Technique

The method that be used is the method of descriptive analysis with a qualitative approach (Sugiyono, 2013: 3). Descriptive qualitative analysis will be conducted by describing the operational activities, the analysis results of type and characteristic transactions, and determine the treatment of accounting that is in accordance to the accounting standard (SAK).

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