RINGKASAN

Penelitian ini berjudul **“Analisis Perlakuan Akuntansi Aset Biologis dan Penetapan Harga Jual Sapi Siap Potong pada Kelompok Tani Ternak (KTT) Ngudi Rahayu Berdasarkan PSAK 241”**. Penelitian ini bertujuan untuk menganalisis perlakuan akuntansi aset biologis yang diterapkan pada KTT Ngudi Rahayu, meliputi pengakuan, pengukuran, dan pengungkapan aset biologis, serta menganalisis proses penetapan harga jual sapi siap potong berdasarkan PSAK 241. Selain itu, penelitian ini juga bertujuan untuk mengetahui kesesuaian praktik yang diterapkan oleh KTT Ngudi Rahayu dengan standar akuntansi yang berlaku.

Penelitian ini menggunakan metode kualitatif dengan pendekatan deskriptif. Data penelitian diperoleh melalui wawancara secara langsung dengan narasumber yang terlibat dalam pengelolaan KTT Ngudi Rahayu, yaitu ketua KTT Ngudi Rahayu serta manager sekaligus bendahara KTT Ngudi Rahayu. Wawancara dilakukan untuk memperoleh informasi mengenai penerapan perlakuan akuntansi aset biologis dan proses penetapan harga jual sapi siap potong pada KTT Ngudi Rahayu.

Berdasarkan hasil penelitian, dapat disimpulkan bahwa perlakuan akuntansi aset biologis dan penetapan harga jual sapi siap potong pada KTT Ngudi Rahayu masih dilakukan secara sederhana dan belum sepenuhnya sesuai dengan PSAK 241. Pengelolaan aset biologis dilakukan melalui pengakuan sapi sebagai aset, pencatatan biaya pemeliharaan, serta penetapan harga jual berdasarkan harga pasar, bobot, dan kondisi fisik sapi. Meskipun telah menerapkan konsep dasar nilai ekonomi dan nilai wajar, kelompok ternak belum memiliki sistem pencatatan dan pengungkapan laporan keuangan yang sesuai standar. Oleh karena itu, diperlukan peningkatan pemahaman dan penerapan akuntansi yang lebih formal agar informasi keuangan menjadi lebih akurat dan mendukung pengambilan keputusan usaha.

Kata Kunci: Aset Biologis, Laporan Keuangan, Penetapan Harga Jual, Perlakuan Akuntansi, PSAK 241.

SUMMARY

This study is entitled ***"Analysis of Biological Asset Accounting Treatment and Determination of Selling Prices for Ready-to-Slaughter Cattle at Kelompok Tani Ternak (KTT) Ngudi Rahayu Based on PSAK 241."*** *This study aims to analyze the accounting treatment of biological assets implemented at KTT Ngudi Rahayu, including the recognition, measurement, and disclosure of biological assets, as well as to analyze the process of determining the selling price of ready-to-slaughter cattle based on PSAK 241. In addition, this study also aims to determine the conformity between the practices implemented by KTT Ngudi Rahayu and the applicable accounting standards.*

This study used a qualitative method with a descriptive approach. The research data were obtained through direct interviews with informants involved in the management of KTT Ngudi Rahayu, namely the head of KTT Ngudi Rahayu and the manager who also serves as the treasurer of KTT Ngudi Rahayu. The interviews were conducted to obtain information regarding the implementation of biological asset accounting treatment and the process of determining the selling price of ready-to-slaughter cattle at KTT Ngudi Rahayu.

Based on the results of the study, it can be concluded that the accounting treatment of biological assets and the determination of selling prices for ready-to-slaughter cattle at KTT Ngudi Rahayu are still carried out in a simple manner and are not fully in accordance with PSAK 241. The management of biological assets is carried out through the recognition of cattle as assets, recording maintenance costs, and determining selling prices based on market prices, weight, and physical condition of the cattle. Although the group has implemented the basic concepts of economic value and fair value, it does not yet have a recording and financial reporting disclosure system that complies with accounting standards. Therefore, improvements in understanding and implementing more formal accounting practices are needed so that financial information becomes more accurate and supports business decision-making.

Keywords: Accounting Treatment, Biological Assets, Financial Statements, PSAK 241, Selling Price Determination.