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## **ECOTOURISM, AGRICULTURAL PRODUCTS, AND BIOLOGICAL ASSETS IN ACCOUNTING**

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### **ABSTRACT**

Ecotourism will make life in destinations more sustainable. Residents only need to focus on their profession, add value to the products or services offered, and provide excellent service. One of the ecotourism products is encouraging agricultural activities. The production of agricultural-based goods is one example of a potential commodity. Agricultural ecotourism is growing in Bali, many agricultural products can be used as reliable commodities in Bali. For entities engaged in plantations or animal husbandry, specific types of assets will appear in a series of asset classifications that are reported. Specific assets that become the differentiator are biological assets. Biological assets are entity assets in the form of animals and or plants. Until now, all agricultural entities in Indonesia, both private and government, are required to adopt PSAK 69. The board of financial accounting standards for the Indonesian accountants association inaugurated the draft PSAK 69 on agriculture at the end of 2016 which is ready to be adopted by all agricultural entities in Indonesia, both be it a government entity or a private entity.

### **KEY WORDS**

Ecotourism, agricultural products, biological assets, PSAK 69, sustainable destinations.

Ecotourism begins when a negative impact is felt on conventional tourism activities. This negative impact is not only stated and proven by environmental experts but also culturalists, community leaders and tourism business actors themselves (Jayawarsa et al., 2021). The impact is in the form of environmental damage, the uncontrolled influence of local culture, the reduced role of the local community and business competition that has begun to threaten the environment, culture and economy of the local community. Ecotourism principles are various governing principles to unite environmental conservation, community development and sustainable tourism, go hand in hand (Saputra et al., 2021). This means that the parties who implement, participate in ecotourism must comply with these criteria and principles. Ecotourism emerged as a form of response to mass tourism (mass tourism) (Stylos & Vassiliadis, 2015). It is undeniable that mass tourism has many negative impacts, not only for the environment, but also socially. UN sources say, on average, tourists use up water in 24 hours, the same amount of water those farmers in third world countries can use to produce rice for 100 days. Another example, a luxury hotel in a third world country consumes 66,000 gallons of water a day.

In the social realm, mass tourism has an impact on society, especially children. Data from the United Nations says, at least 13-19 million children around the world work in the tourism sector. More than 1 million of them are sexually exploited by tourists every year. Ecotourism can be referred to as a filter from the impact of mass tourism (Sara et al., 2021). This is none other than because ecotourism is more of a small tourism. The small number of tourists, will be less likely to have a negative impact. Tourists can interact more intensely with local residents (Werastuti et al., 2018). This gives them more time to explore the local culture while respecting the environment in which they live. With a small number of tourists, ecotourism can provide a more intensive positive experience with local communities. This interaction is much higher quality. For example, tourists stay at local homestays (Jayawarsa et al., 2021). They don't just stay overnight, but also serve special food there. In fact, you can see the process directly if the homestay owner provides the package. Between tourists and



homestay owners can exchange knowledge and experience (Lesmana & Sugiarto, 2021; Sara & Saputra, 2021).

Ecotourism conditions the community in the destination and its surroundings to turn on their local potentials (Jayawarsa et al., 2021). This is slightly different from mass tourism, which tends to make people there change professions because they are tempted by abundant money. On the other hand, ecotourism will make life at the destination more sustainable (Bhochhibhoya et al., 2020). Residents only need to focus on their profession, add value to the products or services offered, and provide excellent service. One of the ecotourism products is encouraging agricultural activities. Agricultural products have a special attraction in the ecotourism sector in Bali in general (Milanés Batista et al., 2020; K.A.K. Saputra, 2021).

In Bali Province, agricultural products are the driving force for the ecotourism business. For Indonesia itself, it is one of the agrarian countries that is able to produce agricultural products up to 14.43% to 15% of the total value of gross domestic product or PDM. For this reason, the agricultural sector in Indonesia is one of the keys to economic strength. Basically, agricultural science only covers five sectors in general, which includes food crops, forestry, plantation, animal husbandry, and fisheries sectors (Mahmud & Riley, 2021). These products support each other in the context of ecotourism. However, in the course of its journey it is not allowed to exploit nature for business purposes, so special treatment is needed to protect these biological assets. Assets owned by agricultural entities have differences with entities engaged in services and other fields (Popescu, 2014). Agricultural entities are seen from their biological asset management activities and biological transformation of plants to produce a product that can be consumed or processed further. Because it undergoes a biological transformation, an accounting model is needed in the concept of recognition and measurement to disclosure that can show the value of an asset fairly in accordance with its contribution in generating a stream of economic benefits for the entity itself (Xu et al., 2020). Management of biological assets must refer to the applicable financial accounting standards (SAK) to produce good quality financial information so that it is useful in decision making (Murti et al., 2018).

International accounting standard (IAS) 41 is a standard that regulates all agricultural activities such as animal husbandry, agriculture, and plantations (Rodríguez Bolívar et al., 2015). However, over time the process of convergence to international financial reporting standards (IFRS) led to the revision of all applicable financial accounting standards. The purpose of IAS 41 is to establish accounting standards for activities in the agricultural and plantation sectors. With the convergence of IFRS which is a must, IAS 41 continues to change so that PSAK 69 appears which in detail regulates the accounting process of agricultural entities by adjusting existing practices in Indonesia.

## LITERATURE REVIEW

Ecotourism conditions the community in the destination and its surroundings to turn on their local potentials (Jayawarsa et al., 2021). This is slightly different from mass tourism, which tends to make people there change professions because they are tempted by abundant money (A.Yoeti & Gunadi, 2013). On the other hand, ecotourism will make life at the destination more sustainable. Residents only need to focus on their profession, add value to the products or services offered, and provide excellent service. Ecotourism is one of the activities that tourists can enjoy in a sustainable environment by prioritizing aspects of nature conservation, aspects of socio-cultural economic empowerment of local communities as well as aspects of learning and education (Deininger et al., 2019; Mihalič et al., 2012).

Ecotourism begins when a negative impact on conventional tourism activities is felt. This negative impact is not only stated and proven by environmental experts but also culturalists, community leaders and tourism business actors themselves (Gupta et al., 2019; Tresna & Nirmalasari, 2018). The impact is in the form of environmental damage, the uncontrolled influence of local culture, the reduced role of the local community and business competition that has begun to threaten the environment, culture and economy of the local



community. Initially, ecotourism was carried out by bringing tourists to exotic natural attractions in an environmentally friendly way (Atmadja et al., 2016; Atmadja & Saputra, 2014; Dewi, 2014). The visit process that previously spoiled tourists but had a negative impact on the environment began to be reduced.

The broad definition of agriculture is an effort to produce or make food, food, fiber and other products in the agricultural sector that require human labor, which includes certain types of plants and the addition of various local animals (Dobre et al., 2014; Hardy et al., 2020). There are also experts who argue that the notion of agriculture is a science and practice in the world of agriculture, including cultivation to grow plants and raise animals in order to produce various foodstuffs and other products needed for human life (Sutawa, 2012; Xu et al., 2020). So, the notion of agriculture is a branch of biology to be able to use biological resources more optimally and optimally. Agricultural economics is an effort to optimize the economy by empowering the agricultural sector, including the cultivation of plants or livestock, including the use of microorganisms in product processing (Şerbu, 2014). Agricultural economics also defined as the application of economic methods to optimize decisions made by agricultural producers (Popescu, 2014). The production of agricultural-based goods is one example of a potential commodity. For example, the production of wood, animal skins, and food products. As a commodity, wood is no longer in doubt. Wooden furniture products can be sold at very high prices, especially when equipped with exotic Indonesian carvings. Generally, wooden furniture products are more in demand because their quality is more durable than other materials (Acar & Uzunlar, 2014; Turner & Guilding, 2013). This is of course proportional to the selling price. In addition to wood, animal skins which are used as materials for bags or other fashion accessories are also products that are quite attractive to the market. In fact, products from animal skins can be valued in the tens to hundreds of millions if they are produced by well-known brands. Despite the great economic potential, the production of wood and animal skins needs to consider ethical aspects and environmental sustainability. Therefore, boosting this sector must be done responsibly (George et al., 2012; Pranita, 2016).

Biological assets are assets, in the form of inventories, fixed assets and investments, that are alive and undergo a natural physical transformation, reported at fair value less costs of disposal for non-bearer-plant biological assets according to IAS 41, reported under IAS 16 on PPE for bearer group biological assets plants (Menezes & Cunha, 2016; Tisdell, 2005). The theory of accounting-change-form, economic status and market value, is accretion accounting for biological assets, in the form of accounting recognition for changes in market value due to physical transformation (grow or shrink, breed, age/age has not been productive/productive/post-productive) (Perdana et al., 2020). Biological assets, economic capability/capacity as a bearer plant and an increase in economic value as a plant/cut animal, an increase in the economic value of bottled wine supplies due to the annual fermentation process for decades (Yurniwati et al., 2018).

Biological Assets is the translation of the title of Biological Assets version of IFRS and IPSAS, are assets in the form of animals or plants, which live, transform and/or reproduce naturally (Van Biljon, & Scott, 2019). As assets on the balance sheet, biological assets can appear in the biological asset inventory, biological fixed assets and biological investments. Physically-transforming Biological Stocks are separate from Agricultural Stocks which are assumed to stop physically transforming. Agricultural activities include livestock growing, forestry, harvesting, plantations, flower gardens (floriculture) and aquaculture. Living assets (biological assets) produce agricultural products at harvest, harvest is defined as the separation (detachment) of products from a biological asset (Rocha et al., 2016; Utami & Prabaswara, 2020).

## RESULTS AND DISCUSSION

Ecotourism is a tourism sector that has the potential as a supporter of the national economy, from ecotourism can also be used by local governments to increase their own local revenue. With this sector, besides being able to absorb workers, it can also be a good source



of foreign exchange earners, and is also able to encourage developments in investment (García-Frapolli et al., 2007). To further expand this sector, the Government is working hard to develop plans and various policies that can encourage the progress of this sector. One of the policies made by the Government is to explore, inventory and promote existing tourist objects so that tourist interest is higher. There are several main things from ecotourism including the sustainability of nature, providing benefits in the economic aspect, and society accepts it into its environment. According to Permendagri (2009) Number 33 of 2009 concerning Guidelines for the Development of Ecotourism in the Regions, it has motivated local governments to develop ecotourism which has become a part of tourism activities in Indonesia. This regulation explains that ecotourism is the potential of natural resources, the environment, as well as the uniqueness of nature and culture which is a leading sector of the region that has not been developed optimally (Trujillo, 1998).

Optimal development of ecotourism in the region requires a strategy of planning, utilization, control, institutional strengthening, and community empowerment by taking into account economic, social, ecological principles, as well as involving stakeholders in managing ecotourism potential (Kuo et al., 2006). Ecotourism is one of the businesses that prioritizes various tourism products based on natural resources, management of ecotourism to minimize impacts on the environment, education based on the environment, contribution to conservation efforts and improving welfare for local communities. Thus, there are 3 aspects that must be met in the development of ecotourism in a tourist area, namely: education, local community welfare, and environmental conservation (Lonn et al., 2018).

The development of environment-based tourism or ecotourism can be a guide in utilizing the tourism sector and can be used as an attraction for an area to increase regional income, invite private investors, complete infrastructure facilities, develop transportation facilities and can also develop a code of ethics for ecotourism to prevent damage to natural resources and the environment that exist today (Winkler, 2011). Ecotourism in Bali is very diverse including agricultural ecotourism, marine ecotourism, cultural ecotourism. One of the ecotourism that is the focus of the government to be developed is agricultural ecotourism of dragon fruit plantations. This is because Bali is one of the dragon fruit-producing cities in Indonesia whose sales have reached overseas such as Singapore, Malaysia, China.

Agricultural ecotourism is growing in Bali, many agricultural products can be used as reliable commodities in Bali, besides dragon fruit, other agricultural products are also developing such as strawberries, grapefruit, Bali salak, Bali cattle, and so on. Bali does have extraordinary agricultural characteristics. In order to avoid extinction or exploitation, massive protection of these agricultural products is needed (Sutawa, 2012).

*Getting to Know Biological Assets and Agricultural Products.* Until now, the accounting treatment of animals or plants controlled by both the central and local governments is recorded as inventories or other fixed assets in the balance sheet. In addition, animals and plants are also recorded as extra-compatible assets that are not reported in the balance sheet if their value is below the minimum capitalization value (Mulawarman, 2019). These animals and plants are quite large in quantity and the rupiah value is quite large (Stanojević et al., 2010).

Based on the 2019 Audited Ministry of Agriculture Financial Report, for livestock only as part of the Other Inventory account, it was recorded at 39.9 billion rupiah. Meanwhile, based on the 2019 audited local government financial reports, the scope of East Kalimantan, animals and plants recorded as inventories amounted to 5.7 billion rupiah. The presentation of internal animals and plants as components of Inventories and Other Fixed Assets on the balance sheet illustrates the existence of gaps in standard setting regarding biological assets, especially in products from livestock and plants. Departing from this thought, the Government Accounting Standards Committee (KSAP) proposed a draft accounting standard regarding agriculture. The draft has reached the stage of a public hearing held by KSAP recently (Barton, 2011; Murti et al., 2018). The design limits the scope to biological assets and agricultural products only. Although closely related to biological assets and agricultural products, productive crops and processed products are not included in the regulation (Van Biljon, & Scott, 2019).



For entities engaged in plantations or animal husbandry, specific types of assets will appear in a series of asset classifications that are reported. Specific assets that become the differentiator are biological assets (Lai et al., 2005). Biological assets are entity assets in the form of animals and or plants (IAS 41). The special characteristic inherent in biological assets lies in the process of transformation or biological change of these assets until the time when these assets can be consumed or further managed by the entity. Biological transformation consists of processes of growth, degeneration, production, and procreation that cause qualitative and quantitative changes in the life of these animals and plants (Mondelli & Klein, 2014). Biological assets can produce new assets that are realized in agricultural produce or in the form of additional biological assets in the same class (Yurniwati et al., 2018).

Live animals or plants are biological assets. However, if the live animals or plants are used for research, education, transportation, entertainment, recreation, surveillance activities or other activities that are not agricultural activities, they are excluded from this draft standard. Agricultural activity itself is the management of biological transformation and yield of a biological asset carried out by an entity or government (Kartikasari et al., 2021). This management is carried out for the sale, distribution, or conversion into agricultural products or into additional biological assets (Rocha et al., 2016; Utami & Prabaswara, 2020).

Thus, the main difference between biological assets and other assets such as fixed assets is that there is a biological transformation. Biological transformation consists of the process of growth, degeneration, reproduction, and production and something that results in change, which results in qualitative or quantitative changes in a biological asset such as wool from fleece and ripe corn ready for harvest (Vijay, 2020). Growth is characterized by an increase in the quantity or improvement in the quality of animals and plants. For example, for beef cattle there is an increase in body weight as the cow ages. Decline is characterized by a decrease in the quantity or quality of life of an animal or plant. For example, dairy cows have decreased milk quality or have less milk production (Carolina & Kusumawati, 2020). In everyday language that is easier to understand, biological transformation manifests in cultivation. Some of the activities included in agricultural activities include animal husbandry, forestry, annual or annual crops, cultivation of plantation crops, flower cultivation, and aquaculture, including other aquatic biota such as seaweed, pearls, shellfish, coral reefs, lobsters, and similar biota.

*Biological Assets According to Accounting Standards.* Biological assets and agricultural products are recognized if and only the entity or in this case the government controls the assets. Fish in the sea is an example of a biological asset that is not under government control. Biological assets are measured at initial acquisition and at the reporting date while agricultural products are at harvest. Both are recorded using fair value less costs to sell. Fair value can refer to price rates set by the government, usually grouped by age or quality (Vijay, 2020).

Biological assets will be presented in two categories, namely immature which means immature and mature which means mature. Eggs/embryos and seeds/tissue culture/cuttings are not recorded as biological assets (Vijay, 2020). Biological assets will be classified as non-current assets on the balance sheet. However, there are entries to be presented as current assets for biological assets that have a life of less than one year.

Disclosure of animals and plants as biological assets and agricultural products in the financial statements of the central and local governments will assist the government in making decisions so that a policy is right on target. There are at least two benefits (Vijay, 2020). First, export and import policies related to animals and plants as well as agricultural products can be more measured so that domestic needs are met but still have competitiveness abroad. Second, to support food estate, which is a concept of food development carried out by integrating agriculture, plantations, and livestock in an area as a national food security program (Noviari et al., 2021).

Accounting standards are a frame of reference in procedures relating to the presentation of financial statements. This standard is needed to equate procedures in all matters related to financial reporting so that financial statements produced by entities can be



compared and analyzed for the benefit of users of financial statements (Noviari et al., 2021). The implementation of accounting standards is binding so that the financial statements are avoided from biased presentation. In Indonesia itself, in practice there are two accounting standards, namely Government Accounting Standards (SAP) and Financial Accounting Standards (SAK). SAP are accounting principles applied in compiling and presenting Government Financial Reports consisting of Central Government Financial Reports and Regional Government Financial Reports (Sayekti et al., 2018). SAP currently in force in Indonesia is set forth in a government regulation, namely Government Regulation No. 71 of 2010. Meanwhile, SAK is a standard method and format for presenting information on financial statements of a business activity. Biological assets such as animals and plants are not specifically regulated in PP 71 of 2010. In PSAP 05 on Inventories, animals and plants are mentioned in paragraph 34 as one of the categories of supplies, namely animals and plants for sale or delivery to the public. Thus, for animals and plants to be sold or delivered to the public, the accounting treatment follows the accounting treatment for inventories (Stiefania, 2021).

In general, ED PSAK 69 stipulates that biological assets or agricultural products are recognized when they meet some of the same criteria as asset recognition criteria. These assets are measured at initial recognition and at the end of each financial reporting period at fair value less costs to sell. Gains or losses arising from changes in the fair value of assets are recognized in profit or loss in the period in which they are incurred. An exception is given when fair value clearly cannot be measured reliably for animals and plants to be sold or delivered to the public, the accounting treatment follows the accounting treatment for inventories. In general, ED PSAK 69 stipulates that biological assets or agricultural products are recognized when they meet some of the same criteria as asset recognition criteria (Simanjuntak et al., 2020). These assets are measured at initial recognition and at the end of each financial reporting period at fair value less costs to sell. Gains or losses arising from changes in the fair value of assets are recognized in profit or loss in the period in which they are incurred. An exception is given when fair value clearly cannot be measured reliably. for animals and plants to be sold or delivered to the public, the accounting treatment follows the accounting treatment for inventories. These assets are measured at initial recognition and at the end of each financial reporting period at fair value less costs to sell (Stiefania, 2021). Gains or losses arising from changes in the fair value of assets are recognized in profit or loss in the period in which they are incurred. An exception is given when fair value clearly cannot be measured reliably (Sayekti et al., 2018).

PSAK 69 provides an exception for earning assets that are excluded from the scope. The accounting arrangement for earning assets refers to PSAK 16: Fixed Assets. PSAK 69 does not regulate the processing of agricultural products after harvest. For example, processing grapes into wine and wool into yarn. ED PSAK 69: Agriculture adopted all the arrangements in IAS 41 Agriculture as of 1 January 2016, except for a few things. IAS 41 Agriculture is a standard issued by the International Accounting Standard Board (IASB) in 2000 which aims to provide guidelines for accounting treatment and disclosures related to agricultural activities. The definition of agricultural activity is the entity's management of the biological transformation of animals or plants for sale, into agricultural products, or become additional biological assets. This IAS 41 applies to biological assets that are to be harvested only until harvest time, although certain post-harvest processing activities can be considered as a natural continuation of agricultural activities. Furthermore, the harvest is treated in accordance with IAS 2 – Inventory which uses fair value as the initial cost of inventories (Maurits et al., 2021).

Until now, all agricultural entities in Indonesia, both private and government, are required to adopt PSAK 69. The board of financial accounting standards for the Indonesian accountants association, inaugurated the draft PSAK 69 on agriculture at the end of 2016 which is ready to be adopted by all agricultural entities in Indonesia, both be it a government entity or a private entity. This PSAK 69 came into effect in January 2018, this standard has more detailed characteristics in the grouping and measurement of agricultural products which contains accounting treatment for the agricultural sector which includes recognition,



measurement, and disclosure of financial statements of agricultural entities. Biological assets are plants or animals that are controlled or owned by an agricultural entity (Muhamada et al., 2021).

*Accounting Treatment of Biological Assets According to PSAK 69.* Recognition is the process of establishing an item that meets the definition of elements and criteria for recognition in the balance sheet or income statement. Recognition is done by stating the item in words or in the amount of money and including it in the balance sheet or income statement (Simanjuntak et al., 2020). The recognition of a biological asset is carried out only when the entity controls the biological asset, until the recognition of the fair value or the acquisition value of the biological asset can be measured reliably. In agricultural activities, when the seeds are planted at that time all costs incurred for plants to keep growing are recorded in immature plantation assets (plants that are immature) (Maurits et al., 2021).

The measurement of gain on initial recognition of biological assets is fair value less estimated costs to sell, while gain on sale is the change in fair value less costs to sell biological assets during the period and is included in the entity's income statement (Stiefania, 2021). Measurement of costs incurred for the maintenance of biological assets, namely all costs incurred and related to biological assets other than the initial cost of purchasing biological assets are measured at fair value and recognized as an expense. Disclosure of biological assets in paragraph 43 of PSAK 69 recommends that entities provide quantitative descriptions of each group distinguishing between mature and immature biological assets, according to the condition of biological assets (Carolina & Kusumawati, 2020).. If an entity measures a biological asset at cost less accumulated depreciation and any accumulated impairment losses at the end of the period as referred to in paragraph 30 of PSAK 69, paragraph 54 of PSAK 69, the entity shall disclose the biological asset with details: (a) Description of the biological asset. (b) An explanation of why fair value reasons cannot be measured reliably. (c) Where applicable, the range of estimates within which fair value is most likely to lie. (d) The depreciation method used. (e) The useful life or depreciation rate used. (f) The gross carrying amount and accumulated depreciation (together with any accumulated impairment losses) at the beginning and end of the period (Yurniwati et al., 2018).

## CONCLUSION

PSAK 69: Agriculture provides accounting arrangements that include the recognition, measurement, and disclosure of agricultural activities. PSAK 69 also provides guidance on definitions of some of the terms used in this Statement. In general, PSAK 69 stipulates that biological assets or agricultural products are recognized when they meet some of the same criteria as the asset recognition criteria. These assets are measured at initial recognition and at the end of each financial reporting period at fair value less costs to sell. Gains or losses arising from changes in the fair value of assets are recognized in profit or loss in the period in which they are incurred. An exception is given when fair value clearly cannot be measured reliably. PSAK 69 provides an exception for earning assets that are excluded from the scope of this Standard. The accounting arrangement for earning assets refers to PSAK 16:Fixed Assets. PSAK 69 provides for the accounting for unconditional government grants related to biological assets to be measured at fair value less costs to sell and recognized in profit or loss if, and only if, the government grant becomes receivable. PSAK 69 does not regulate the processing of agricultural products after harvest; for example, processing grapes into wine and wool into yarn. PSAK 69 is effective for financial year periods beginning on or after January 1, 2018 and recorded in accordance with PSAK 25: Accounting Policies, Changes in Accounting Estimates, and Errors. Early application is permitted. An entity shall disclose that fact if it exercises the early implementation option. PSAK 69 provides for the accounting for unconditional government grants related to biological assets to be measured at fair value less costs to sell and recognized in profit or loss if, and only if, the government grant becomes receivable. PSAK 69 does not regulate the processing of agricultural products after harvest; for example, processing grapes into wine and wool into yarn. PSAK 69 is effective



for financial year periods beginning on or after January 1, 2018 and recorded in accordance with PSAK 25: Accounting Policies, Changes in Accounting Estimates, and Errors. Early application is permitted. An entity shall disclose that fact if it exercises the early implementation option. PSAK 69 provides for the accounting for unconditional government grants related to biological assets to be measured at fair value less costs to sell and recognized in profit or loss if, and only if, the government grant becomes receivable. PSAK 69 does not regulate the processing of agricultural products after harvest; for example, processing grapes into wine and wool into yarn. PSAK 69 is effective for financial year periods beginning on or after January 1, 2018 and recorded in accordance with PSAK 25: Accounting Policies, Changes in Accounting Estimates, and Errors. Early application is permitted. An entity shall disclose that fact if it exercises the early implementation option.

In the agricultural sector, there is a biological transformation activity. With this activity, an asset called a biological asset appears. The transformation of biological assets includes the processes of growth, degeneration, production, and procreation that will result in qualitative and quantitative changes in existing plants or animals. Biological assets can produce new assets in the form of agricultural products. Agricultural products are harvested from the entity's biological assets at the point of harvest. With the transformation process on biological assets, a company in the agricultural sector requires proper and reliable recognition and presentation in financial statements of biological assets in accordance with PSAK 69. Biological assets are objects that are very important for companies engaged in agriculture. Between accounting, agriculture and ecotourism are inseparable and have a mutually beneficial relationship. In general, the natural environment has a lower carrying capacity with the carrying capacity of the artificial area, although the demand may be very high, it is the carrying capacity that is limiting. If a conservation area is developed for ecotourism, then foreign exchange and tourist spending are encouraged to be enjoyed as much as possible by the state or state or local government. In general, the natural environment has a lower carrying capacity with the carrying capacity of the artificial area, although the demand may be very high, it is the carrying capacity that is limiting. If a conservation area is developed for ecotourism, foreign exchange and tourist spending are encouraged to be enjoyed as much as possible by the state or state or local government. In general, the natural environment has a lower carrying capacity with the carrying capacity of the artificial area, although the demand may be very high, it is the carrying capacity that is limiting. If a conservation area is developed for ecotourism, then foreign exchange and tourist spending are encouraged to be enjoyed as much as possible by the state or state or local government.

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