

**Valuasi nilai wajar Biological Asset tanaman perkebunan kelapa sawit
PT XYZ = Valuation of Biological Assets fair value of PT XYZ oil
palm plantation / Febrianti Komala Sari**

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Abstrak

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Maraknya kegiatan industri dan perdagangan minyak sawit di dunia menjadikan tanaman kelapa sawit sebagai sorotan dalam agroindustri global saat ini. Tesis ini bertujuan untuk mengetahui metode yang digunakan untuk mendapatkan nilai wajar biological asset tanaman kelapa sawit serta mengetahui besarnya nilai wajar biological asset tanaman kelapa sawit tersebut. Hal ini dilakukan dalam upaya persiapan adopsi International Accounting Standard 41 (IAS 41) sebagai rangkaian konvergensi International Financial Reporting Standard (IFRS) di Indonesia.

Pengukuran nilai wajar biological asset menurut IAS 41 masih terbentur oleh absennya pasar aktif dan benchmark sector dari tanaman perkebunan kelapa sawit, akhirnya penggunaan metode alternatif lain digunakan untuk bisa mengukur nilai wajar biological asset tanaman kelapa sawit tersebut yaitu dengan menggunakan DCF Model dan Cost Approach.

ABSTRACT

The rise of industrial activity and trade of palm oil in the world, make oil palm plantations as highlighted in today's global agro-industry. This thesis aims to determine the method used to obtain the fair value of biological assets of oil palm plantations as well as knowing the amount of the fair value of biological assets of the oil palm plantations. This is done in order to prepare the adoption of International Accounting Standard 41 (IAS 41) as the set of International Financial Reporting Standard (IFRS) convergence in Indonesia.

Measuring the fair value of biological assets under IAS 41 was hit by the absence of an active market and sector benchmark of oil palm plantations, eventually use other alternative methods can be used to measure the fair value of the palm trees biological assets by using DCF model and the Cost Approach.