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Accountants' Perception to Increase the Usefulness of Agriculture Financial Accounting Information in Indonesia

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Abstract: The purpose of this study is to research how description attitudes and roles of accountants, understanding of agricultural financial information services in Indonesia to be improved from an accountant's perspective and accounting arrangements which include recognition, measurement, and disclosure of agricultural activities in accordance with PSAK 69 about agricultural accounting.

Keywords: Perception, Agricultural Accounting, Accountant, PSAK-69.

INTRODUCTION

Agriculture in Indonesia is still considered as an important economic mobilizer sector and has been proven to have the highest resilience during and after the period of economic crisis and monetary crisis since early 1997. Based on the records of the Central Statistics Board (BPS), Indonesia's agricultural trade balance in 2018 there was a surplus of $10 billion or equivalent to Rp 139.6 trillion. The value of exports increased to $29 billion, while the value of imports was only $19 billion.

Indonesia is an agricultural country that has a lot of natural resources for agricultural products. Agriculture is a sector that has a significant role for the Indonesian economy. The agriculture sector absorbs 35.9% of the total labor in Indonesia and contribute for 14.7% of Indonesia's national income (BPS: 2017). Agriculture is the primary sector in the Indonesian economy. This sector is an important sector to contribute almost half of the economy. In addition, agriculture also plays a role as a producer of foreign exchange through exports. Based on information on the website of the Ministry of Agriculture of the Republic of Indonesia, some supporting factors of the agricultural economy in Indonesia such as the highest biodiversity in the world, agricultural land is wide, labor that is still large to be empowered, market potential for the agricultural sector.

The development of the agricultural sector in the future is not only confronted with solving existing problems, but is also confront with challenges to aware of changes in political order in Indonesia that lead to the democratization era is to demands for regional autonomy and empowerment of farmers in the agricultural industry. But it is also hoped that there will be an understanding in the agricultural industry in terms of presenting financial statements of

agricultural products that are useful in making decisions and policies of farmers in determining the process of improving agricultural performance.

In the accounting literature, the main purpose of financial information is to assist managers and owners of all businesses in decision making (Carmichael and Graham, 2012; Edmonds et al., 2013). Indonesia has converted IAS 41 into PSAK No. 69 for entities in the agricultural sector. PSAK 69 contains is accounting treatment for the agricultural sector which includes the disclosure, presentation, measurement and reporting of biological assets. Biological assets are plants or animals that are controlled or owned by agricultural entities.

ED PSAK 69 is valid for the financial year period beginning on or after January 1, 2017. Early application is permitted. If the entity applies this statement early for a period beginning before January 1, 2017, the entity will disclose this fact. ED PSAK 69 does not specify certain transitional provisions. Before the entry into force of PSAK 69 in agricultural accounting, accounting in Indonesia refers to agricultural IAS-41 which is considered to be less relevant, effective and imperfect to be applied, because in IAS-41 agriculture contains the application of fair value in the measurement of biological assets. The difference in changes in fair value less costs to sell that have not been realized has been recognized in profit and loss so it can be increase the volatility of financial performance. IAS-41 also does not differentiate biological assets based on the economic life of biological assets and does not distinguish biological assets that are intended not to be sold and only produced to preserve species.

The usefulness of financial information decreases when it is being discussed in an agricultural context because based on the results of several studies, the agricultural industry rarely uses financial information as information that is useful in decision making or performance improvement. As research of Marriott (2010) on Australian agriculture states that farmers record and report financial transactions for taxation and decision-making purposes are not a function of compliance reporting. This might explain why some of studies in some of countries consistently find that agricultural financial information is not very useful and is very difficult to understand (Halabi et al., 2010)

Tilley's research (2011) in the United Kingdom found that due to their limited accounting knowledge, many farmers and agricultural industries cannot understand the relevant financial information needed to fully understand decisions relating to costs or economies scale. The results of research by Heikki Makinen (2013) entitled Farmer's Managerial Thinking and Management Process Effectiveness as Factor of Financial Success on Finish Dairy Farm, concluded that farmer managerial thinking is relevant to agricultural profits.

Research by Josep M Argiles and E John Slof (2003) in his study entitled The Use of Financial Accounting Information and Firm Performance: An Empirical Quantification for Farm, they check of performance 170 Catalan's farmers that use some accounting information provided by the agricultural accounting data network to matching observations with various financial indicators, including ratio. The same thing also was disclosed by Damona Doye (2005) states that there is a significant influence of the use of agricultural financial reports on agricultural business planning tools.

METHODS

This research is a qualitative research. Qualitative research is expected to make a systematic, factual, and accurate description of the facts in the field. This study aims to find out how accountants' perceptions of increasing the usefulness of agricultural financial accounting information in Indonesia. This research was conducted in September to December 2019.

In this study a semi-structured interview was conducted with 10 accountants. Semi-structured interviews were chosen to utilize a series of structured questions about financial accounting information while maintaining the ability to follow the discussion points as they

arise. The interview method the researcher used to explore data related to accountants' perceptions of the increasing usefulness of agricultural financial accounting information in Indonesia. As for the information, among others:

1. Accountants compiling financial statements working in agricultural sector companies.
2. Auditors who have associated with clients in the agricultural sector company,
3. Educator Accountants who have knowledge and understanding of agricultural financial accounting informationAda tiga alur kegiatan dalam analisis data, yaitu reduksi data, penyajian data, serta penarikan kesimpulan atau verifikasi.

RESULTS AND DISCUSSION

Q.1. The Role of Accountants in the Usefulness of Agricultural Accounting Information.

According to three informants is informant 1, informant 5 and informant 9, accountants must present the information in the financial statements properly and correctly. Four other informants more emphasize on the role of accountants to be directly involved in the agricultural industry. Three other informants responded to the role of accountants in the use of agricultural accounting information more to technology systems.

Q.2. Agricultural Financial Accounting Information for the Agricultural Industry

Almost all informants stated that agricultural financial accounting information was important for the agricultural industry. The financial statements are able to provide relevant information about the financial position and the transactions.

Q.3. Agriculture Sector Financial Services

Some informants said that financial accounting services that can provide convenience in the agricultural industry in recording their transactions and analyzing them such as relevant and accurate financial reports are appropriate for the agriculture sector. informant 7 states that appropriate financial services are in accordance with PSAK 69 on agricultural accounting. Informant 10 said that the right financial services are technology-based services.

Q.4. Effective Financial Services

Half of the total informants agreed that all services such as financial accounting, tax accounting or organized accounting information systems could be effectively implemented in the agricultural sector. Two other informants more emphasize on a structured and organized accounting information system (SIA) that can be more effective and appropriate for the current agricultural industry. Two other informants stated that the effectiveness of the services provided depends on the users of the service. Because basically financial services will be effective and useful when users are able to understand and use these services properly.

Q.5. Financial Reports for Taxation

Six of ten informants agreed that the financial information report prepared for tax purposes was useful because as a form of farmer obedience to the state and reciprocity from that farmers in the agricultural industry would have easier access to outsiders if their tax obligations were fulfilled. 4 informants actually stated that for the time being information for taxation purposes was not yet useful, there needed to be a prior planting of awareness in the agricultural industry.

Q.6. Application of Accounting Information Systems

According to 4 informants that the right accounting information system to be applied to the agricultural industry and the agricultural sector at this time is a system that is connected with technology. Four of other informants stated that the right accounting information system

is a system that is easily understood and in accordance with the needs of the agricultural industry today. Informant 7 more emphazie on the standards that have been set is the information system that is in accordance with PSAK 69 - agricultural accounting. Informant 2 said that currently the use of information systems in Indonesia is still very minimal compared to developed countries so that Indonesia still needs to learn a lot from these countries.

Q.7. Use of Financial Services

All informants agree that the usefulness of financial accounting services is large for the agricultural industry, as long as the services can be applied properly and correctly. Various benefit of services such as looking at business movements, calculating profit and loss, analysis transaction data and producing information that is useful both for the agricultural industry and outsiders who will invest in the agricultural sector.

Q.8. Financial Accounting Information Relation to Business Decisions

Six informants have the opinion that financial data that is prepared accurately, precisely, relevant and certainly will produce accounting information that can help the agricultural industry make informed decisions. Three informants said that there must be identification of problems in the agricultural sector first, so that there is relevance between the accounting information presented with the problems that occur. informant 5 precisely emphasizes the willingness of farmers in the agricultural industry to learn and understand financial accounting information first.

Q.9. Increased Use of Agricultural Financial Accounting Information

Six informants stated that by understanding accounting information properly and correctly, applying accounting transaction records according to standards and using that information as a solution to assess problems or as a measurement tool for setting goals, could increase the usefulness of financial accounting information in the agricultural industry. Two informants stated that with a system of connections between related parties in the accounting information system, financial accounting information could be further improved. Informants 1 and 10 put more emphasis on the use of appropriate technology. By involving current technological advances, accounting information will be better able to be improved and the role of government that must be involved in efforts to encourage the emergence of awareness in the agricultural industry in using financial accounting information.

Q.10. Socialization to Agriculture Industry

All informants stated the same thing, the lack of knowledge of the community in the agricultural industry in preparing financial reports and awareness of the importance of the function of financial statements, the direction of various parties was needed. Socialization is an effort to overcome these problems. Socialization can be carried out by various parties, such as Government, Education and or Community Organizations.

Attitudes and Role of Accountants to the Useful of Agricultural Financial Accounting Information.

Accountants must ensure that accounting information in financial statements can be presented properly and correctly, direct involvement in the agricultural industry and be able to connect accounting information with increasingly sophisticated technology, are some of the roles of accountants in the use of agricultural financial accounting information.

The study also states that agricultural financial accounting information has not been applied thoroughly in the agricultural sector in Indonesia, especially in small and medium farmers. Lack of understanding and limited knowledge of farmers in the agricultural industry regarding

accounting information makes the information so important for farmers to use. The usefulness of financial information decreases when it is being discussed in an agricultural context, farmers rarely use financial information as information that is useful in decision making or performance improvement (Marriot, 2010).

Appropriate financial services provided in the Agricultural Industry that are Useful in Decision Making

Some financial services such as financial accounting, tax accounting and accounting information systems are a unity in the accounting process. These services can be effective as long as they are organized and relevant to the needs of the agricultural sector and there is certainly an awareness and willingness in the agricultural industry to understand the importance of financial accounting services. The thinking of farmer groups is relevant to the benefits of their agriculture using financial services (Heikki Makinen, 2013).

Accountant's Perception in Increasing the Usability of Agricultural Financial Accounting Information

Understanding accounting information properly and correctly, applying accounting transaction records according to standards and using that information as a solution to assess problems or as a measurement tool for setting goals, can increase the usefulness of financial accounting information in the agricultural industry. The existence of a system of connections between related parties and the use of technology in the accounting information system, financial accounting information can be further enhanced.

CONCLUSION

The role of accountants in the use of financial accounting information can be demonstrated by ensuring that accounting information in financial statements can be presented properly and correctly, accountants can be directly involved in the agricultural industry and able to connect financial accounting information with current technological advances. Financial services such as financial accounting, tax accounting and accounting information systems will provide great utility as long as the services can be implemented well, not least in the agricultural sector. In increasing the usefulness of accounting information there are many things that can be done, understanding accounting information properly and correctly, applying accounting transaction records according to standards and using that information as a solution to study problems or as a measurement tool to set goals, the existence of a system of connections between related parties and the use of technology in accounting information systems, financial accounting information can increase the usefulness of financial accounting information.

Some suggestions that researchers convey include; The geographical scope of where the informant was selected and the number of interviews conducted. Further research can extend to accountants working in rural locations or directly involved in the agricultural industry. The direction of further research can interview farmers in the agricultural industry after the introduction and broader use of agricultural financial accounting information. And further research can also investigate the impact of this type of system on the financial accounting reporting process.

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