

**ANALISIS BIAYA PASCAPANEN SAYUR ORGANIK
MENGUNAKAN *TIME-DRIVEN ACTIVITY-BASED COSTING*
DI CV TANI ORGANIK MERAPI**

INTISARI

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Industri pertanian organik di Indonesia berkembang seiring dengan meningkatnya kesadaran masyarakat akan kesehatan dan lingkungan. Namun, industri ini menghadapi tantangan dalam menjaga kestabilan rantai pasok dan harga di tengah keterbatasan skala panen serta tingginya standar sertifikasi. CV Tani Organik Merapi sebagai pelaku industri pertanian organik di Yogyakarta, perlu meminimalkan pemborosan biaya pascapanen untuk meningkatkan profitabilitas dan mempertahankan daya saing. Penelitian ini bertujuan menganalisis biaya pascapanen sayur organik di CV TOM dengan metode *Time-Driven Activity-Based Costing*. Data diperoleh melalui observasi, wawancara, dan studi dokumen. Kemudian dihitung kapasitas waktu, biaya aktivitas, dan *waste cost* (pemborosan biaya). Hasil menunjukkan bahwa total *used capacity* seluruh aktivitas pascapanen mencapai 46.207 menit per bulan dengan total *practical capacity* sebesar 44.544 menit per bulan. Dengan demikian, tidak terdapat *unused capacity*, melainkan terjadi *overutilization* sebesar 1.663,48 menit. *Capacity cost rate* didapatkan sebesar Rp646 per menit. Karena tidak adanya *unused capacity* maka *waste cost* tidak mencerminkan pemborosan karena kapasitas yang menganggur, melainkan mencerminkan potensi kerugian akibat adanya lembur serta meningkatnya potensi pemborosan. Nilai *waste cost (overutilization)* sebesar -Rp1.073.862. Usulan rekomendasi strategi pengurangan pemborosan biaya pascapanen yang disarankan meliputi penyesuaian waktu kerja berdasarkan satuan berat, penerapan waktu siklus per jenis produk, pengelompokkan komoditas berdasarkan tingkat kompleksitas, serta penghitungan waktu kerja berbasis volume fisik. Penelitian ini diharapkan mendukung daya saing CV Tani Organik Merapi dan menjadi acuan bagi pelaku industri sejenis dalam mengelola pemborosan biaya pascapanen secara lebih sistematis.

Kata kunci: Biaya pascapanen, sayur organik, *time-driven activity-based costing*, manajemen rantai pasok.

**ANALYSIS OF POST-HARVEST COST OF ORGANIC VEGETABLES
USING TIME-DRIVEN ACTIVITY-BASED COSTING
AT CV TANI ORGANIK MERAPI**

ABSTRACT

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The organic agriculture industry in Indonesia continues to grow in line with increasing public awareness of health and environmental sustainability. However, the industry faces challenges in maintaining supply chain stability and pricing amid limited harvest scales and high certification standards. CV Tani Organik Merapi, an organic farming company based in Yogyakarta, needs to minimize post-harvest cost waste to improve profitability and maintain competitiveness. This study aims to analyze the post-harvest costs of organic vegetables at CV TOM using the Time-Driven Activity-Based Costing (TDABC) method. Data were collected through observation, interviews, and document analysis. Time capacity, activity costs, and waste costs were then calculated. The results show that the total used capacity for all post-harvest activities amounts to 46,207 minutes per month, while the total practical capacity is 44,544 minutes per month. Therefore, there is no unused capacity; instead, there is an overutilization of 1,663.48 minutes. The capacity cost rate was calculated at IDR 646 per minute. Since there is no unused capacity, the waste cost does not reflect idle capacity but rather indicates potential losses due to overtime and an increased likelihood of waste. The waste cost (from overutilization) is valued at -IDR 1,073,862. Recommended strategies to reduce post-harvest cost waste include adjusting working time based on weight units, applying cycle times specific to each product type, categorizing commodities by complexity level, and calculating working time based on physical volume. The implementation of the TDABC method helps identify activities with the highest waste cost, serving as a basis for process improvement. This study is expected to support the competitiveness of CV Tani Organik Merapi and serve as a reference for similar businesses in managing post-harvest cost waste more systematically.

Keywords: post-harvest cost, organic vegetables, time-driven activity-based costing, supply chain management.