

**ANALISIS *MATERIAL FLOW COST ACCOUNTING* (MFCA) PADA
PRODUKSI KOMODITAS CABAI RAWIT (*Capsicum frutescens* L.) DI
KECAMATAN PAKEM, KABUPATEN SLEMAN**

INTISARI

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Penelitian ini bertujuan untuk menganalisis dan mengidentifikasi titik-titik pemborosan material, biaya, dan energi dengan menerapkan metode *Material Flow Cost Accounting* (MFCA) sesuai ISO 14051:2011 pada proses produksi cabai rawit (*Capsicum frutescens* L.) di Kecamatan Pakem, Kabupaten Sleman.

Pengambilan sampel dilakukan dengan metode *purposive sampling*, 5 lahan pada masing-masing kelurahan dengan luas +/- 1000 m² dipilih sebagai representasi dari rata-rata kepemilikan lahan cabai rawit di Kecamatan Pakem. Hasil MFCA menunjukkan titik inefisiensi tertinggi pada pemanenan dan pascapanen (QC 4) untuk kelima lahan sampel produksi cabai rawit yang disebabkan oleh tingginya kehilangan material dan limbah yang tidak termanfaatkan secara optimal.

Rekomendasi perbaikan meliputi pemanfaatan cabai rawit busuk, pemilihan bibit unggul, membuat SOP budidaya dan jadwal perawatan terencana, peningkatan kapasitas tenaga kerja dan efisiensi kerja kelompok, serta peningkatan kualitas lahan. Kelima hal tersebut sejalan dengan prinsip ekonomi sirkular dan mendukung tercapainya SDGs 12.

Kata kunci: *Material Flow Cost Accounting* (MFCA), cabai rawit, pemborosan, produksi, inefisiensi

**ANALYSIS OF MATERIAL FLOW COST ACCOUNTING (MFCA) IN
THE PRODUCTION OF CAYENNE PEPPER (*Capsicum frutescens L.*) IN
PAKEM DISTRICT, SLEMAN REGENCY**

ABSTRACT

This study aims to analyze and identify points of material, cost, and energy waste by applying the Material Flow Cost Accounting (MFCA) method in accordance with ISO 14051:2011 to the production process of cayenne pepper (*Capsicum frutescens L.*) in Pakem District, Sleman Regency.

Sampling was conducted using purposive sampling, with 5 plots in each village with an area of approximately 1000 m² selected as representatives of the average cayenne pepper land ownership in Pakem District. The MFCA results showed the highest point of inefficiency in harvesting and post-harvesting (QC 4) for the five sample cayenne pepper production fields, caused by high material loss and waste that was not optimally utilized.

Recommendations for improvement include utilizing rotten cayenne peppers, selecting superior seeds, creating cultivation SOPs and planned maintenance schedules, increasing workforce capacity and group work efficiency, and improving land quality. These five points are in line with the principles of the circular economy and support the achievement of SDG 12.

Keywords: Material Flow Cost Accounting (MFCA), cayenne pepper, waste, production, inefficiency