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Analisis Life Cycle Costing Lembaga Pekebun Bersertifikasi Indonesian Sustainable Palm Oil (ISPO) Dan Non-Sertifikasi
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Universitas Gadjah Mada, 2026 | Diunduh dari http://etd.repository.ugm.ac.id/

INTISARI

ANALISIS *LIFE CYCLE COSTING* LEMBAGA PEKEBUN BERSERTIFIKASI *INDONESIAN SUSTAINABLE PALM OIL* (ISPO) DAN NON-SERTIFIKASI

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Tujuan – Penelitian ini bertujuan untuk mengidentifikasi dan menganalisis perbedaan pola komponen biaya dan tingkat keterlacakan *life cycle costing* (LCC) pada lembaga pekebun bersertifikasi ISPO dan non-sertifikasi, memahami faktor kelembagaan yang melatarbelakanginya, serta menilai implikasinya bagi keberlanjutan biaya dan perencanaan strategis lembaga pekebun sawit rakyat.

Metode Penelitian – Penelitian ini menggunakan pendekatan kualitatif yang didukung oleh data kuantitatif deskriptif. Jenis penelitian yang digunakan adalah studi kasus komparatif dengan unit analisis berupa lembaga pekebun bersertifikasi ISPO, yaitu Gapoktan Manunggal Sakti (GAMASA), dan lembaga pekebun non-sertifikasi, yaitu KUD Tunas Baru. Data dikumpulkan melalui wawancara mendalam terhadap delapan informan dan analisis dokumen, kemudian dianalisis secara tematik menggunakan perangkat lunak NVivo 12 Pro. Validitas dan reliabilitas data diperkuat melalui triangulasi serta *member checking*.

Temuan – Hasil penelitian menunjukkan bahwa perbedaan utama antara lembaga pekebun bersertifikasi ISPO dan non-sertifikasi tidak terletak pada besarnya biaya, melainkan pada tingkat keterlacakan dan pengelolaan biaya sepanjang siklus hidup usaha. Lembaga bersertifikasi menerapkan pencatatan biaya yang lebih sistematis, perencanaan jangka panjang, serta memiliki akses pendanaan yang mendukung pelaksanaan sertifikasi dan *replanting*. Sebaliknya, lembaga non-sertifikasi masih mengelola biaya secara reaktif dan berorientasi pada kebutuhan operasional jangka pendek. Perbedaan tersebut dibentuk oleh interaksi antara tekanan regulatif, tekanan normatif, dan kapasitas kelembagaan yang memengaruhi penerapan *life cycle costing* pada masing-masing lembaga.

Kata kunci – *life cycle costing*, sertifikasi ISPO, lembaga pekebun sawit rakyat, *stakeholder theory*, *institusional theory*, replanting

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ABSTRACT

LIFE CYCLE COSTING ANALYSIS OF *INDONESIAN SUSTAINABLE PALM OIL* (ISPO) CERTIFIED AND NON-CERTIFIED FARMER INSTITUTIONS

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Objectives – This study aims to identify and analyze the differences in cost component patterns and the traceability level of life cycle costing (LCC) between ISPO-certified and non-certified farmer institutions, to understand the institutional factors underlying these differences, and to assess their implications for cost sustainability and strategic planning among smallholder palm oil farmer institutions.

Methodology – This study employed a qualitative approach supported by descriptive quantitative data. The research used a comparative case study method, with the unit of analysis consisting of an ISPO-certified farmer institution, namely Gapoktan Manunggal Sakti (GAMASA), and a non-certified institution, namely KUD Tunas Baru. Data were collected through in-depth interviews with eight informants and document analysis, then analyzed thematically using NVivo 12 Pro software. Data validity and reliability were strengthened through triangulation and member checking.

Findings – The results show that the main difference between ISPO-certified and non-certified farmer institutions does not lie in the amount of costs incurred, but rather in the level of cost traceability and cost management throughout the business life cycle. Certified institutions implemented more systematic cost recording, long-term planning, and had access to funding that supports certification implementation and replanting programs. In contrast, non-certified institutions still managed costs reactively and focused on short-term operational needs. These differences are shaped by the interaction between regulative pressures, normative pressures, and institutional capacity, which influence the implementation of life cycle costing in each institution.

Keywords – life cycle costing, ISPO certification, smallholder palm oil farmer institutions, stakeholder theory, institutional theory, replanting.