

Intisari

Permasalahan – Penelitian ini mengangkat permasalahan yang dialami PT Petrokimia Gresik (PG) dalam menyalurkan pupuk bersubsidi di Indonesia. Ketidaksinkronan antara mekanisme subsidi pupuk melalui konsep *cost recovery plus margin* dengan target laba perusahaan berdampak pada rendahnya pencapaian laba apabila dilakukan efisiensi biaya. Di sisi lain, beragamnya produk yang diproduksi PG membuat adanya kekhawatiran bahwa PG melakukan perilaku pembebanan biaya *overhead* sesuai motivasi perusahaan untuk menaikkan atau menurunkan laba. Selain itu, wacana pengalihan subsidi dari produsen ke petani secara langsung menimbulkan kekhawatiran terkait kelangsungan usaha PG di masa datang.

Tujuan – Penelitian ini bertujuan untuk menganalisis efek mekanisme subsidi pupuk terhadap perilaku pembebanan biaya *overhead* dalam kaitannya dengan ada tidaknya motivasi produsen untuk menaikkan atau menurunkan laba yang dikondisikan dalam tiga skenario: (1) mekanisme subsidi saat ini, (2) mekanisme subsidi yang dianggap ideal, dan (3) mekanisme subsidi secara langsung ke petani.

Desain/metode – Penelitian campuran dengan desain eksplorasi berurutan digunakan dalam penelitian ini. Fase kualitatif digunakan untuk menjawab pertanyaan penelitian terkait bagaimana metode pembebanan biaya *overhead* di PG dan alternatif mekanisme subsidi pupuk apa yang dianggap ideal untuk diterapkan di Indonesia. Kemudian pada fase kuantitatif akan diuji menggunakan eksperimen laboratorium terkait efek mekanisme subsidi pupuk terhadap perilaku pembebanan biaya *overhead*.

Hasil – Hasil penelitian menunjukkan bahwa dengan kondisi saat ini, terdapat celah bagi produsen pupuk untuk menaikkan atau menurunkan laba melalui pemilihan metode pembebanan biaya *overhead*. Kemudian alternatif mekanisme subsidi yang direkomendasikan untuk menutup celah tersebut adalah menggunakan konsep *Performance Based Regulatory* (PBR) sebelum subsidi pupuk dialihkan secara langsung ke petani. Dan hasil pengujian secara eksperimen menunjukkan bahwa perubahan mekanisme subsidi menjadi konsep PBR atau subsidi langsung ke petani tidak memengaruhi perilaku pembebanan biaya *overhead*. Namun, bila dihadapkan pada kondisi yang berdampak pada ketercapaian laba, perolehan kompensasi dan tinggi rendahnya pengawasan pemerintah, produsen pupuk cenderung memilih metode pembebanan biaya *overhead* untuk menaikkan laba sehingga mencapai hasil kinerja terbaik dan kompensasi terbesar.

Kata kunci: Biaya *overhead*, metoda campuran, PT Petrokimia Gresik, subsidi pupuk

Abstract

Research problems – This research concerned with problems experienced by PT Petrokimia Gresik (PG) in distributing subsidized fertilizer in Indonesia. The unsynchronized mechanism between fertilizer subsidy musing the cost recovery plus margin concept and the company's profit target had an impact on the low profit achievement when cost efficiency was carried out. On the other hand, the variety of PG's products raised a concerns that PG allocated overhead costs to follow the company's motivation to increase or decrease their profits. In addition, the plan of subsidy diversion from the producers to the farmers directly put more concerns on the future of PG's continuity business.

Objective – This research aims to analyze the effects of fertilizer subsidy mechanisms on overhead costing behavior which related to the producers' motivations for increasing or decreasing their profits. It was illustrated in three scenarios: (1) current subsidy mechanism, (2) considered ideal subsidy mechanism, and (3) direct subsidy mechanism to farmers.

Design/method – It was the combination of qualitative and quantitative research using a sequential exploration design. The qualitative stage was carried out to answer the research questions on the method of overhead costing in PG and the ideal alternative mechanism of fertilizer subsidy to be applied in Indonesia. In the quantitative stage, a laboratory experiment was carried out to examine the effects of fertilizer subsidy mechanism on the overhead costing behavior.

Results – The results indicated that in the present condition a gap for fertilizer producers was found in order to increase or decrease their profits using the selection of overhead costing methods. As for the alternative subsidy mechanism, Performance Based Regulatory (PBR) was recommended to minimize the gap before the fertilizer subsidy was directly diverted to the farmers. The experimental results showed that a change from subsidy mechanism to PBR concept or to direct subsidy for farmers did not affect the overhead costing behavior. However, when dealing with conditions that affected the company's profitability, compensation acquisition, and the level of government supervision, the fertilizer producers tended to choose the overhead costing methods to increase profits. This helped them achieve the best performance and biggest compensation.

Contribution – In the term of policy, the results of this research could give an input for the government to gradually conduct fertilizer subsidy diversion, by first replacing the subsidy mechanism to PBR. It is expected that the government can prepare infrastructures that support direct subsidy for the farmers. It is also expected that fertilizer producers can adjust their business orientations so that they can still compete when the subsidy diversion is applied.

Keywords: Overhead cost, mixed method, PT Petrokimia Gresik, fertilizer subsidy