

Abstrak

Tujuan – Penelitian ini bertujuan untuk menganalisis desain manajemen kos kebun dan hubungannya dengan audit serta kelangsungan usahanya.

Metode Penelitian – Studi kasus dilakukan pada PT Perkebunan Nusantara (PTPN) VIII melalui teknik analisis dokumen, observasi, dan wawancara. Analisis dokumen paling utama dilakukan terhadap Pedoman Akuntansi BUMN Perkebunan Berbasis IFRS. Desain manajemen kos kebun dianalisis secara deskriptif melalui reduksi data, penyajian data, dan penarikan kesimpulan atas hubungannya dengan audit dan kelangsungan usaha perkebunan.

Temuan – Hasil penelitian menunjukkan bahwa konsep dalam perlakuan akuntansi untuk kos kebun di PTPN VIII telah sesuai dengan prinsip pengakuan dan pembebanan kos (Suwardjono 2014) dan gambaran praktik akuntansi perkebunan yang lazim (Kelsey 1994 dalam Plank dan Plank 1994). Namun, desain manajemen kos kebun yang diterapkan PTPN VIII masih bersifat global dengan menganggap semua blok kebun seolah-olah sama. Padahal, kondisi dan sifat tiap blok kebun berbeda sehingga dapat menciptakan informasi kos kebun yang berbeda pula.

Originalitas – Penelitian ini menganalisis desain manajemen kos kebun yang diterapkan PTPN VIII karena belum ada standar manajemen kos kebun yang berterima secara umum.

Kata Kunci: Desain Manajemen Kos Kebun, Audit

Abstract

Purpose – This study aims to analyze plantation cost management design and its relationship with audit and Business continuity.

Research Method – Case studies were conducted at PT Perkebunan Nusantara (PTPN) VIII through document analysis, observation, and interview techniques. The most important document analysis was carried out on Pedoman Akuntansi BUMN Perkebunan Berbasis IFRS (2011). The design of plantation cost management was analyzed descriptively through data reduction, data presentation, and conclusion drawing on its relationship with the audit and sustainability of the plantation business.

Findings – The results showed that the concept in accounting treatment for plantation costs in PTPN VIII was in accordance with the principles of cost recognition and costing (Suwardjono 2014) and with the description of prevalent plantation practices (Kelsey 1994 in Plank and Plank 1994). However, the design of plantation costs Management applied by PTPN VIII was still global in nature, assuming that all garden blocks seemed to be the same. In fact, the conditions and characteristics of each plantation block are different so they can create different income and expense information.

Originality – This study analyzes the design of plantation cost management applied by PTPN VIII because there is no generally accepted standard of plantation cost management.

Keyword: Plantation Cost Management Design, Audit