PENERAPAN AKUNTANSI BIAYA DALAM PERHITUNGAN BIAYA PRODUKSI DAN PENDAPATAN USAHATANI JERUK DI DESA BAYUNG GEDE KECAMATAN KINTAMANI

Oleh

Kadek Indra Widyastuti, NIM 2217051218

Jurusan Ekonomi dan Akuntansi

ABSTRAK

Penelitian ini bertujuan untuk menganalisis penerapan akuntansi biaya dalam perhitungan biaya produksi dan pendapatan usahatani jeruk di desa Bayung Gede, Kecamatan Kintamani. Penelitian ini menggunkan metode deskriptif kuantitatif dengan subjek penelitian sebanyak 10 petani jeruk yang dipilih secara purposive sampling. Data dikumpulkan melalui observai, wawancara, dan dokumentasi, kemudian dianalisis menggunakan perhitungan biaya produksi, pendapatan, dan R/C ratio. Hasil penelitian menunjukkan bahwa penerapan akuntansi biaya pada usahatani jeruk masih dilakukan secara sederhana karena petani belum melakukan pencatatan biaya yang terstruktur. Rata-rata total biaya produksi yang dikeluarkan petani sebesar Rp12.548.600 dan rata-rata total penerimaan sebesar Rp30.100.000 sehingga diperoleh rata-rata pendapatan sebesar Rp17.551.400 per musism produksi. Hasil analisis R/C ratio sebesar 2,4 menunjukkan bahwa usahatani jeruk layak dan menguntungkan untuk diusahakan. Penelitian ini menunjukkan bahwa penerapan akuntansi biaya dapat membantu petani mengetahui biaya produksi dan pendapatan secara lebih akurat sehingga mendukung pengelolaan usahatani yang lebih efesien dan berkelanjutan.

Kata Kunci: Akuntansi biaya, biaya produksi, pendapatan, R/C ratio, usahatani jeruk.

THE APPLICATION OF COST ACCOUNTING IN CALCULATING PRODUCTION COSTS AND INCOME FROM ORANGE FARMING IN BAYUNG GEDE VILLAGE, KINTAMANI DISTRICT

By

Kadek Indra Widyastuti, NIM 2217051218

Department of Economics and Accounting

ABSTRACT

This research aims to analyze the application of cost accounting in calculating production costs and income from orange farming in Bayung Gede Village, Kintamani District. This study employed a quantitative descriptive method with 10 orange farmers selected through purposive sampling as the research subjects. Data were collected through observation, interviews, and documentation, then analyzed using calculations of production costs, revenue, and the R/C ratio. The results indicate that the application of cost accounting in orange farming is still carried out in a rudimentary manner because farmers have not yet implemented structured cost recording. The average total production costs incurred by farmers amounted to Rp12.548.600, and the average total revenue was Rp30.100.000, resulting in an average income of Rp17.551.400 per production season. The R/C ratio analysis yielded a value of 2,4, indicating that orange farming is viable and profitable. This study shows that the application of cost accounting can help farmers determine production costs and revenue more accurately, thereby supporting more efficient and sustainable farm management.

Keywords: *Cost accounting, production costs, revenue, R/C ratio, citrus farming.*