

ABSTRAK

Elisa Dayanti Sembiring, Akuntansi Perpajakan, Analisis Activity-based Costing Pada Bisnis Rintisan Nursery (Studi Kasus Eleplant).

Usaha tanaman hias telah cukup berkembang di Indonesia. Meningkatnya minat masyarakat dalam melakukan usaha tanaman hias dari tahun ke tahun dapat dibuktikan melalui data Badan Pusat Statistik tahun 2020 pada tabel Produksi Tanaman Hias Florikultura, menunjukkan jumlah produksi tanaman hias di Indonesia tidak pernah menginjak angka dibawah 100.000. Pelaku usaha tanaman hias penting untuk melakukan perhitungan akan keuntungan yang diperoleh serta menghindari kerugian. Tetapi dalam praktiknya sendiri dilapangan, kebanyakan pelaku usaha tanaman hias mengalami kesulitan dalam menentukan harga pokok produksi akibat dari trend tanaman hias yang selalu mengalami perubahan. Penelitian ini dilakukan untuk mengetahui harga pokok produksi dari bisnis rintisan nursery Eleplant menggunakan metode Activity-based Costing. Penelitian ini dilakukan pada September 2022 di bisnis rintisan nursery Eleplant, Jl. Siki Gang Kolam, Padang MAS, Kec. Kabanjahe, Kab. Karo, Sumatera Utara 22112. Metode pengolahan data yang digunakan yaitu mixed methods research yaitu menggabungkan pendekatan kualitatif dengan pendekatan kuantitatif. Hasil penelitian ini menunjukkan menerapkan sistem Activity-based Costing, memberikan kemudahan pelaku bisnis dalam menelusuri biaya-biaya yang dikorbankan dalam proses produksi.

Kata kunci : *Badan Pusat Statistik, Florikultura, trend, Activity-based Costing, Mixed Method Research.*

ABSTRACT

Elisa Dayanti Sembiring, Tax accounting, Analysis of Activity-based Costing in Nursery Startup Business (Eleplant Case Study).

The ornamental plant business has been quite developed in Indonesia. The increasing public interest in running an ornamental plant business from year to year can be proven by data from the Central Statistics Agency for 2020 in the Floriculture Ornamental Plant Production table, showing that the number of ornamental plant productions in Indonesia has never reached below 100,000. It is important for ornamental plant business actors to calculate profits and avoid losses. However, in practice in the field, most ornamental plant business actors experience difficulties determining the cost of production due to ornamental plant trends, which are always changing. This research was conducted to determine the cost of production for the Eleplant nursery pilot business using the activity-based costing method. This research was conducted in September 2022 at the Eleplant nursery pilot business, Jl. Siki Gang Kolam, Padang MAS, Kec. Kabanjahe, Kab. Karo, North Sumatra, 22112. The data processing method used is mixed-methods research, which combines a qualitative approach with a quantitative approach. The results of this research show that implementing an activity-based costing system makes it easier for businesspeople to track the costs sacrificed in the production process.

Keywords : *Central Bureau of Statistics, Floriculture, trend, Activity-based Costing, Mixed Method Researc.*

