

ABSTRAK

AKUNTANSI HIJAU PADA INDUSTRI TENUN IKAT SEHATI DI KABUPATEN TIMOR TENGAH SELATAN: STUDI KOMPARATIF HARGA POKOK PRODUKSI PEWARNA ALAMI DAN SINTESIS

Yeane H. Toto¹, Helda M. Ala², Mesri W. N. Manafe³

Penelitian ini bertujuan untuk menghitung Harga Pokok Produksi (HPP) tenun ikat menggunakan metode Job Order Costing, menganalisis penerapan Green Accounting melalui identifikasi dan pengalokasian biaya lingkungan, serta membandingkan HPP antara penggunaan pewarna alami dan pewarna sintetis pada UMKM Tenun Ikat Sehati di Kabupaten Timor Tengah Selatan. Penelitian ini menggunakan pendekatan deskriptif kuantitatif dengan teknik pengumpulan data melalui wawancara dan dokumentasi biaya produksi. Analisis data dilakukan melalui pengelompokan biaya bahan baku langsung, biaya tenaga kerja langsung, biaya overhead pabrik, identifikasi dan pengalokasian biaya lingkungan, serta analisis komparatif HPP pewarna alami dan pewarna sintetis selama periode 2023–2026.

Hasil penelitian menunjukkan bahwa HPP tenun ikat dengan pewarna alami selalu lebih tinggi dibandingkan pewarna sintetis selama periode 2023–2026. Berdasarkan metode Job Order Costing, HPP pewarna sintetis berturut-turut sebesar Rp6.840.000, Rp7.290.000, Rp7.740.000, dan Rp8.040.000, sedangkan HPP pewarna alami sebesar Rp8.400.000, Rp8.980.000, Rp9.530.000, dan Rp9.890.000. Selisih HPP antara pewarna alami dan sintetis masing-masing sebesar Rp1.560.000, Rp1.690.000, Rp1.790.000, dan Rp1.850.000. Perbedaan tersebut terutama disebabkan oleh proses pengolahan pewarna alami yang lebih panjang, tambahan tenaga kerja, waktu produksi yang lebih lama, serta penggunaan sumber energi dalam proses pengolahan pewarna.

Penerapan Green Accounting dilakukan melalui identifikasi biaya pengelolaan limbah pewarna, kebersihan tempat produksi, perlengkapan kebersihan, dan penyediaan tong sampah. Total biaya lingkungan meningkat dari Rp500.000 pada tahun 2023 menjadi Rp525.000 pada tahun 2024, Rp550.000 pada tahun 2025, dan Rp575.000 pada tahun 2026. Setelah biaya lingkungan dialokasikan ke dalam HPP, HPP pewarna sintetis menjadi Rp7.340.000, Rp7.815.000, Rp8.290.000, dan Rp8.615.000, sedangkan HPP pewarna alami menjadi Rp8.900.000, Rp9.505.000, Rp10.080.000, dan Rp10.465.000.

Kata Kunci: Green Accounting, Harga Pokok Produksi, Job Order Costing, Pewarna Alami, Pewarna Sintetis, Tenun Ikat.

Keterangan: *) Peneliti

**) Pembimbing

ABSTRACT

GREEN ACCOUNTING IN THE SEHATI IKAT WEAVING INDUSTRY OF SOUTHCENTRAL TIMOR REGENCY: A COMPARATIVE STUDY OF THE COST OF GOODS MANUFACTURED USING NATURAL AND SYNTHETIC DYES

Yeane H. Toto¹, Helda M. Ala², Mesri W. N. Manafe³

This study aims to calculate the Cost of Goods Manufactured (COGM) of ikat weaving products using the *Job Order Costing* method, analyze the implementation of *Green Accounting* through the identification and allocation of environmental costs, and compare the COGM of products using natural and synthetic dyes at the Sehati Ikat Weaving Small and Medium Enterprise (SME) in South Central Timor Regency. This study employed a descriptive quantitative approach, with data collected through interviews and documentation of production costs. Data analysis was conducted by classifying direct raw material costs, direct labor costs, and factory overhead costs, identifying and allocating environmental costs, and conducting a comparative analysis of COGM between natural and synthetic dyes during the 2023–2026 period.

The results show that the COGM of ikat weaving products using natural dyes was consistently higher than that of products using synthetic dyes during 2023–2026. Based on the *Job Order Costing* method, the COGM of synthetic-dyed products was Rp6,840,000, Rp7,290,000, Rp7,740,000, and Rp8,040,000, respectively, while the COGM of natural-dyed products was Rp8,400,000, Rp8,980,000, Rp9,530,000, and Rp9,890,000, respectively. The differences in COGM between natural and synthetic dyes were Rp1,560,000, Rp1,690,000, Rp1,790,000, and Rp1,850,000, respectively. These differences were mainly caused by the longer natural dye processing procedures, additional labor requirements, longer production time, and the use of energy sources in processing natural dyes.

The implementation of *Green Accounting* was carried out by identifying environmental costs related to dye waste management, production area cleaning, cleaning supplies, and waste bins. Total environmental costs increased from Rp500,000 in 2023 to Rp525,000 in 2024, Rp550,000 in 2025, and Rp575,000 in 2026. After environmental costs were allocated to COGM, the COGM of synthetic-dyed products increased to Rp7,340,000, Rp7,815,000, Rp8,290,000, and Rp8,615,000, respectively, while the COGM of natural-dyed products increased to Rp8,900,000, Rp9,505,000, Rp10,080,000, and Rp10,465,000, respectively.

Keywords: *Green Accounting*, Cost of Goods Manufactured, *Job Order Costing*, Natural Dyes, Synthetic Dyes, Ikat Weaving.

Note: *) Researcher

**) Supervisor