

**ANALISIS BIAYA DAN MANFAAT SERTIFIKASI ISPO  
BAGI PERUSAHAAN PERKEBUNAN KELAPA SAWIT  
DI KABUPATEN PASAMAN BARAT**

**TESIS**

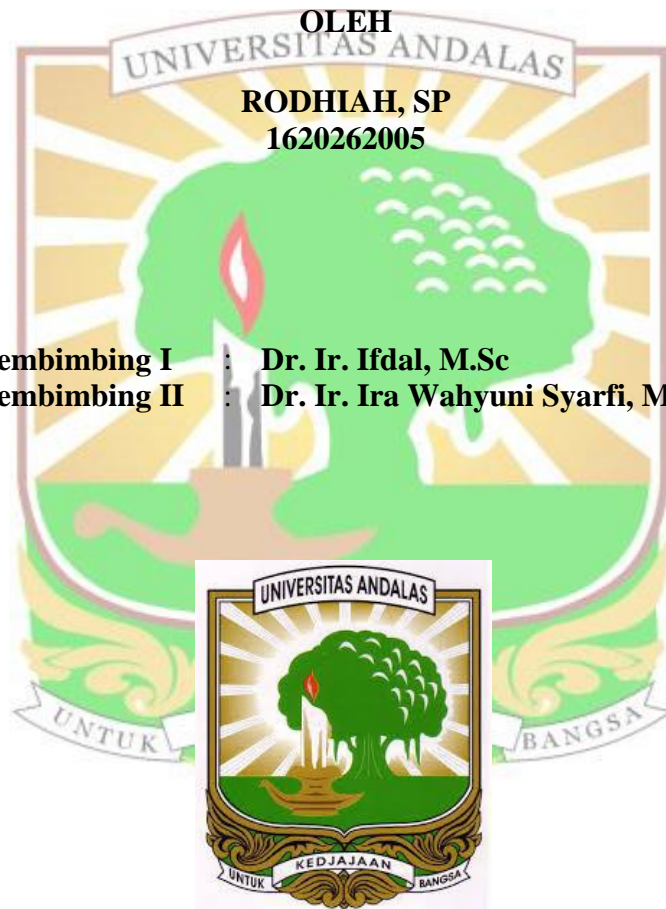
**OLEH**

**UNIVERSITAS ANDALAS**

**RODHIAH, SP**

**1620262005**

**Pembimbing I : Dr. Ir. Ifdal, M.Sc**  
**Pembimbing II : Dr. Ir. Ira Wahyuni Syarfi, M.Si**



**PROGRAM STUDI MAGISTER ILMU EKONOMI PERTANIAN  
FAKULTAS PERTANIAN  
UNIVERSITAS ANDALAS  
PADANG  
2018**

# **ANALISIS BIAYA DAN MANFAAT SERTIFIKASI ISPO BAGI PERUSAHAAN PERKEBUNAN KELAPA SAWIT DI KABUPATEN PASAMAN BARAT**

## **Abstrak**

Pemerintah Indonesia telah menerapkan sistem yang menjamin produksi kelapa sawit yang berkelanjutan dengan mewajibkan seluruh Perusahaan Kelapa Sawit memiliki sertifikat *Indonesian Sustainable Palm Oil (ISPO)*. Hasil penelitian menunjukkan, komponen biaya sertifikasi ISPO PT. Perkebunan Nusantara VI Ophir terdiri dari biaya pengurusan mendapatkan sertifikat ISPO dan biaya penerapan prinsip kriteria sertifikasi ISPO. Secara total biaya pada saat sesudah memperoleh sertifikasi ISPO lebih kecil persentasenya yaitu 1,80 % dibandingkan biaya pada saat sebelum mendapat sertifikat ISPO yaitu 98,20 %. Sebahagian besar telah dipenuhi PT. Perkebunan Nusantara VI Ophir sebelum penerapan sertifikasi ISPO. Manfaat langsung sertifikasi ISPO berpengaruh terhadap tingkat pendapatan. Pada saat sesudah ISPO dibandingkan sebelum ISPO, lebih besar/lebih tinggi tingkat produktivitas TBS 3,36 %; rata-rata harga jual CPO dan Inti Sawit 10,46 %; penerimaan per Kg penjualan CPO 52,36 % dan Inti Sawit 15,29 %; serta tingkat pendapatan per Kg 3,92 %. Perhitungan rasio penerimaan terhadap biaya menunjukkan nilai rasio R/C diperoleh lebih besar dari satu, berarti penerapan ISPO secara finansial efisien atas biaya yang dikeluarkan. Manfaat tidak langsung sertifikasi ISPO berpengaruh terhadap aspek operasional, hubungan masyarakat sosial, dan kepedulian perusahaan terhadap lingkungan sebagai berikut : kelengkapan dokumen dan kesesuaian dengan kegiatan operasional; terkelolanya kegiatan pemeliharaan tanaman dan sistem penerimaan tenaga kerja; meminimalisir kasus kebakaran, angka kecelakaan kerja, kejadian pencurian TBS; penanganan permasalahan konflik dengan masyarakat; hubungan dengan pemerintah, tenaga kerja, masyarakat dan pembeli; terkelolanya dampak penurunan kualitas air, kualitas udara dan kebisingan, pengolahan limbah B3; perusahaan mendapat penghargaan peringkat biru dalam penilaian kinerja perusahaan di bidang lingkungan. Manfaat ISPO jangka pendek, peningkatan produksi dan rendemen, penjualan dan jangkauan pasar yang lebih luas, dan peningkatan pendapatan. Manfaat ISPO jangka panjang, CPO yang diproduksi memiliki kualitas dan mutu yang unggul serta berwawasan lingkungan sehingga mampu menepis isu negatif pengelolaan perkebunan kelapa sawit dan memenuhi permintaan pasar akan CSPO (*Certified Sustainable Palm Oil*).

*Kata kunci : biaya dan manfaat, sertifikasi ISPO*

# **ANALYSIS OF COSTS AND BENEFITS OF ISPO CERTIFICATION FOR PALM OIL PLANTATION COMPANIES IN PASAMAN BARAT DISTRICT**

## **Abstract**

The Indonesian government has implemented a system that guarantees sustainable palm oil production by requiring all Palm Oil Companies to have an *Indonesian Sustainable Palm Oil (ISPO)* certificate. The results of the study show that the components costs of the ISPO certification of PT. Nusantara Plantation Ophir VI consists the cost of management fee get an ISPO certificate and the cost of implementing ISPO principles and criteria ISPO certification. The total cost at the time after obtaining ISPO certification is a smaller percentage of 1.80% compared to the cost at the time before obtaining the ISPO certificate which is 98.20%. Most have been met by PT. Nusantara Plantation Ophir VI before implementing ISPO certification. Direct benefits of ISPO certification to affect the increased income. At the time after ISPO compared before ISPO, bigger/higher production levels (3.36%), average selling prices (10.46%), sales per Kg CPO (52.36%) and Kernel (15.29) %, income (3.92%). Calculation of the income to cost ratio shows that the value of the R/C ratio is greater than one, which means the application of ISPO is financially efficient over the costs incurred. The indirect benefits of the ISPO certification, social community relations, and the company's concern for the environment are as follows: the ISPO certification also affects the operational aspects, community social relations, and the company awareness for the environment. From an operational aspect, complete document and the match with operational activity; handled the plantation tools; and labour hiring; minimalize fire; work accident number; and the FFB steals; affect to handle the conflict with people, labor, people and buyers; handled the decreasing water quality; air quality and noisy; recycle the waste; and company rewarded a blue achieving in environmental company work assessment. Short-term ISPO benefits, the increase in production, yield, selling price, level of sales and wider market reach, as well as company revenue. Long-term ISPO benefits, the CPO produced has superior quality and grade and is environmentally friendly so as to be able to ward off the negative issues of managing palm oil plantations and meet market demand for CSPO (*Certified Sustainable Palm Oil*).

*Keyword: costs and benefits, ISPO certification*