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Relevant Cost Analysis for Special Order Decisions to Increase Profits at Wingko Babat Lamongan

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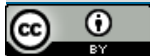
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ABSTRACT

The problem in this research is the application of the relevant costs on companies Wingko in decisions to accept or reject the special order to increase profits. The purpose of this study is to find out about the appropriate cost calculation made by the company to accept or reject special orders as well as to analyze the relevant costs about decisions on accepting or rejecting special orders. The method used is quantitative descriptive. The results showed that the company is still not appropriate in analyzing the use of the relevant costs. The analysis of special orders in 2017 from Mr. Ali, 2018 from Mr. Hasan, 2019 from Mrs. Ida, 2020 from Pondok yayasan Iman, and Mrs. Siti, and the last in 2021 of Mrs. Rini and Mrs. Ika is acceptable. So that the company's profit would increase from special orders are accepted

INTRODUCTION

In a competitive business environment, making the right decisions is key to achieving long-term success and profits. One important aspect of business decision-making is a deep understanding of the costs associated with each step or decision taken. Relevant costs are a fundamental concept in management accounting that helps managers evaluate their business decisions by considering relevant costs in specific situations. According to Alvarez, et al (2023)

According to Putri, et al (2022), companies are often in situations where management is required to make a decision. A business is said to be successful based on the decision of the management in choosing alternative alternatives that can bring profits. One of the problems that management often faces is related to deciding on accepting or rejecting special orders. A special order is an order that occurs outside of the company's normal production, usually, the price offered is cheaper than the price that is sold normally. Special orders can occur when the company has idle capacity. A company can accept special orders with a selling price below the normal selling price because consumers place orders in large quantities. Cost accounting functions to provide quality cost information for management in the context of planning, control, and decision-making. Information about relevant costs is one of the most important and necessary things for management to make the right decision. Relevant costs are often referred to as future costs. All decisions taken are related to the future. Every decision taken by the management can be a benchmark for the success of a company in the future.

A company is still often inaccurate in recording the calculation of relevant costs, so the management in decision-making is often unsuccessful; ah Even though several alternatives must be chosen from all activities, especially in special orders. Of course, anticipating profits between buyers and sellers one of the most important is in the selection of cost information, where which is very influential in future activities such as planning, decision-making, and policy, especially in relevant costs.

According to Alfariad, et al (2023) Unique requirements and characteristics, unlike standard products or services usually produced by companies, the context of custom orders, managers need to consider relevant costs to ensure that decisions taken support the company's overall goals. In custom order

decision-making, relevant costs are a key factor influencing business decisions. Relevant costs refer to costs that are directly related to the decisions to be made and have a significant impact on the final result. In the case of bespoke orders, the relevant costs include the cost of unique raw materials, the cost of additional labor required, the overhead costs directly related to the order, as well as other costs associated with meeting the specific requirements of the order.

According to Emor (2023), Decision-making is not an easy thing, because it concerns the future that companies will face which is often overwhelmed by uncertainty. Decision-making is always about the future so that future data that is relevant to the decision from the data is available in this case, the company is faced with uncertainty regarding the future of the company. The company's management must be able to predict the conditions of the efforts that will be carried out in the future which is full of uncertainty. To reduce uncertainty, information is needed. The information in the company comes in different forms so it is difficult to choose which one is most appropriate for a decision. To help companies make the right decision, choosing the best alternative action among the available alternatives requires calculation using various cost methods. One of them is relevant cost. The two criteria will happen and different must be met for a cost to be called a relevant cost. Because of these two criteria, the applicable costs must be considered in making decisions. A manager's responsibility is to evaluate relevant accounting information so that the company can choose the right alternative and obtain high profits.

According to Sutarti (2015), relevant costs are costs that will be different or affected by decision-making among the various alternatives that occur to decide which alternative to choose, they often experience uncertainty.

The quality of the information in supporting decision-making has a great influence on the success or failure of the decision, both precisely, relevant, on target, and on time so that in analyzing it can be accurate so that the goals produced will be appropriate in increasing maximum profits.

According to Sutomo (2019), profit is an increase in capital (net assets) that comes from ancillary transactions or rare transactions of a business entity, and from all other transactions or events that have a business entity for a period, except

those arising from income (revenue) on the owner's investment.

LITERATURE REVIEW

Definition of Fees

According to Siregar et al, (2019:35), the definition of cost is the sacrifice of economic resources to obtain goods or services that are expected to benefit now or in the future. Meanwhile, Rantung and Mawikere (2019), stated that the cost is all the sacrifices to get goods or services so that they can provide value for users both now and in the future for the Company.

According to Senastri (2023), Costs include all forms of expenses ranging from the purchase of raw materials, employee salaries, and production costs, to marketing, administrative, and other costs related to the proper functioning of the company. In a broader sense, cost not only includes the monetary aspect, but also includes the sacrifice of other resources such as time, effort, and other resources used in business processes. Costs can also be differentiated into several types, including fixed costs that do not change depending on production or sales volume, and variable costs that change in line with changes in production or sales volume. The importance of effective cost management in business is so that the company can achieve good profitability and remain competitive in a competitive market. Good cost management involves making smart decisions in terms of resource allocation, reducing waste, and identifying opportunities to optimise spending to achieve business goals efficiently.

Relevant Cost Definition

According to Siregar et al, (2019:55) stated that relevant costs are future costs that differ from one alternative to another. Here are two relevant cost criteria. (1) Future costs. Future costs mean they haven't occurred yet. Costs that have already occurred are not relevant costs; (2) Costs differ between alternatives. Different costs between alternatives mean that a particular cost element does not have the same amount between one alternative and another. The cost that differs between alternatives is also called differential cost.

According to Alfariad, et al (2023), relevant costs are important or significant costs in business decision-making. In this literature review, the definition of relevant costs, the types of relevant costs, and the role of relevant costs in business

decision-making will be discussed. Relevant costs are costs that can influence the business decisions taken by a Company. Relevant costs are those that can be changed by decisions made, both in the short and long term. In business decision-making, it is important to consider the relevant costs so that the decisions taken can generate optimal profits. The following are the relevant types of Fees ; (1) Fixed Costs. Fixed costs are costs that do not change even if the production or sales volume changes. Fixed costs are not included in the relevant costs because these costs are not affected by the decisions made; (2) Variable Costs. Variable costs are costs that change as production or sales volumes change. Variable costs are included in the relevant costs because these costs can be affected by the decisions made; (3) Contribution Margin Cost. The contribution margin cost is the difference between the selling price and the variable cost. Contribution margin costs are crucial in business decision-making because they can be used to calculate gross profit and determine the optimal selling price; (4) Opportunity Cost. Opportunity cost is the cost that arises from choosing one option and sacrificing another. Opportunity cost is very relevant in business decision-making because it can help measure the possible losses if choosing one option over another.

Cost Behaviour

According to Siregar et al, (2019:73), cost behavior is a pattern that describes how the amount of costs varies over changes in business activities. While Hansen and Mowen (2018:98), cost behavior is a general term to describe whether costs change along with changes in expenditure.

According to Maemunah, et al (2023:69), Cost behavior is important for companies. First, of course, the company must determine the appropriate cost object. This is relatively easy in manufacturing companies; The cost object is usually a tangible product in a service company, the logical cost object is the service. For example, a hospital may consider certain services such as blood tests or radiology services to be the main cost object. The traditional view of cost behavior distinguishes between fixed costs and variable costs to changes in the level of activity of the company. Fixed costs are considered independent of activity levels, whilst variable costs are assumed to be proportional to changes in activity levels. Determining cost behavior requires a good understanding of the costs being considered and the

size of the output associated with the cost object. The terms fixed cost and variable cost do not exist in a vacuum Both types of costs only make sense when they are associated with some size of output or drive Therefore, to understand the behavior of fees. First, we must determine the underlying activity and the associated drivers that measure the capacity of an activity and its output.

Benefits of Using Relevant Fees

According to Andry (2016), relevant cost benefits are used in analyzing costs and making the basis for decision-making both relevant or not relevant where demand and supply are also considered in the analysis of production or not, further processing or policies in marketing and marketing strategies.

The relevant application of costs in decision-making according to Rantung and Mawikere (2019) is as follows: (1) Create your components to support decisions; (2) Whether or not the production of certain products continues; (3) Continue or not with alternative use of facilities; (4) Specific orders are accepted or rejected; (5) Selling or further processing a product in a decision.

Decision to Accept or Decline a Special Order

According to Tumilantouw (2023) Sometimes companies need to discriminate on prices to obtain maximum profits or to suppress losses However, this policy is only carried out under special conditions, that is, if the company has idle capacity, then the company is in a suboptimal condition, because the company spends a large amount of fixed costs, while the income is not proportional to the fixed costs. To mitigate these losses, companies can take advantage of them by accepting special orders in other words, special orders are usually accepted by taking advantage of idle facilities. In addition, the company only serves these special orders for certain customers because the price set for special orders is usually below the market price If these orders are not restricted, then this price discrimination policy will damage the regular market.

According to Andry (2016), once the company can get the highest profit or reduce losses, but this is only in special events where if it has a debilitating capacity and the company is in optimal condition, the company will incur a large number of fixed costs, For costs that are disproportionate to revenue, the revenue will also be disproportionate And this causes for special orders there will be a comparison between

relevant costs that are special orders and relevant costs that are not special orders.

Profit

According to Mustika (2005), relevant profit is a future profit that is different from one alternative to another Meanwhile, according to Siregar et al (2019:55), relevant revenue is future income that is different between one alternative and another Relevant Profit Calculation is:

Relevant profit = Relevant revenue - relevant costs

METHODS

Research Approach

This study uses a quantitative descriptive approach in this case because it uses a lot of numbers to analyze and describe the differences, reasons, and solutions and can represent the difference in relevant costs to conclude, especially relevant costs and their relationships as well as the acquisition of company costs. (Rantung and Mawikere, 2019).

According to Sudirman, et al (2023:165), Descriptive statistics is a statistical analysis method used to provide an overview or description of the data that has been collected the main purpose of descriptive statistics is to summarise and organize data systematically so that it can be understood and interpreted more easily. Quantitative descriptive is a statistical analysis used to describe, summarise, and analyze quantitative data Quantitative data is data that can be measured or calculated using numbers, such as age, weight, height, etc. So what is meant by quantitative descriptive statistical analysis includes various techniques, including data centralization measurements (such as mean, median, and mode), data distribution measurements (such as range, variant, standard deviation, quartile, decile, and percentile), a measure of data awkwardness (such as skewness and kurtosis) The purpose of quantitative descriptive statistical analysis is to provide a clear and detailed picture of the data that has been collected, so that it can facilitate interpretation and decision-making based on existing data.

Research Object

The object of this research is the Wingko Babat Lamongan company, namely to find out the extent to which relevant costs are applied in making decisions to accept or reject special orders to increase profits at the Wingko Babat Lamongan company.

Types and Data Sources

The types of data presented in writing this thesis are as follows: The type of data in this research is quantitative data. Quantitative data is data in the form of numbers (Tumilantouw, 2019). Meanwhile, the data source in this research is secondary data. According to (Arikunto, 2018:22), secondary data is data obtained from graphic documents (tables, notes) and others that can enrich primary data. Secondary data in this research is in the form of company documentation, and reports on raw material costs, direct labor costs, and factory overhead costs for 2017, 2018, and 2021.

Research Instruments

According to Arikunto (2018:203), research instruments are tools or facilities used by researchers

to collect data so that their work is easier and the results are better. In the sense of being more careful, complete, and systematic so that it is easier to process. The data collection methods that will be used to conduct this research are: Documentation is looking for data regarding things or variables in the form of notes, transcripts, books, and so on (Arikunto, 2018:274). This research documentation is in the form of a report on production quantities and production costs.

To find out the operational definition of variables and variable measurement in this research can be explained as follows:

Table 1. Operational Definition of Variables and Variable Measurement

No	Variable Type	Definition	Measurement
1.	Relevant Costs	Relevant costs are future costs that differ from one alternative to another	Using the least squares regression method as per the formula: $Y = a + b (X)$ Where: Y = Total semi-variable costs X = Activity Level (independent variable) a = Total fixed costs b = Total variable costs per unit of activity To determine parameters a and b, the following equation can be used: $b = \frac{n\sum XY - (\sum X)(\sum Y)}{n\sum X^2 - (\sum X)^2}$ $a = \frac{\sum Y - b(\sum X)}{n}$
2.	Decision-Making to Accept or Reject Special Orders	Decision-making is choosing one of several existing alternative actions.	If relevant revenue per unit > Relevant cost per unit of the special order then the special order is accepted whereas if relevant revenue per unit < Relevant cost per unit of the special order then the special order is rejected
3.	Corporate profits	Profit is an increase in capital (net assets) in a company that comes from transactions in a company	Sales XXX Variable Costs XXX Contribution Margin XXX Fixed Fee XXX Net profit before tax XXX

Source: Primary Data Processing

The analytical method used in calculating relevant costs in the discussion of this thesis is (Andry, 2016):

1. Analysis of the separation of semi-variable costs into fixed costs and variable costs.
2. Analysis of selecting relevant cost alternatives with special orders and without special orders.
3. Analyze special orders by utilizing idle capacity in the company, if the selling price is higher than variable costs then the special order is accepted, whereas if the selling price is lower than variable costs then the special order is rejected.
4. Summarize special orders that occur at the company.

Conceptual Framework

According to Syahputri (2023), the mindset or frame of mind is the foundation of thought derived from research synthesized from facts, observations, and literature reviews Thus, the thinking framework comprises theories, postulates, or concepts that will serve as the research basis. In the framework of

thinking, the research variables are explained in depth and relevant to the problem being researched, so that they can be used as a basis for answering research problems. The framework of thinking is a researcher's tool to analyze planning and debate the tendency of assumptions where to be anchored, quantitative research the final tendency is to accept or reject the hypothesis of the research. Meanwhile, research in the form of statements or narratives of researchers departs from data utilizes theories used as explanatory material, and ends with the renewal of a statement or hypothesis

RESULTS AND DISCUSSION

Cost Classification

This cost classification aims to make it easier to analyze a problem and make it easier if errors occur in recording, or the relevant costs are too high, which of course leads to precise decision-making on whether to accept or reject the particular order. In the Wingko Babat company itself, cost classification

is made according to the nature and relationship to the product, where the number of operations in the company is divided into two groups, namely:

1. Production costs which include raw material costs, direct labor costs, and factory overhead costs.

2. Non-production costs which include machine depreciation costs, printing equipment depreciation, and machine maintenance.

Table 2. Raw Material Costs for Producing Wingko in 2017-2021

Year	Coconut		Sugar	
	Cost Per Bag	Total Cost	Cost Per Bag	Total Cost
2017	1.563,3	192.450.000	1.042,2	128.300.000
2018	1.562,5	195.000.000	1.093,7	136.500.000
2019	1.873,5	238.320.000	1.144,9	145.640.000
2020	2.180	283.185.000	1.193,8	155.077.500
2021	2.497	326.880.000	1.248,5	163.440.000

Source: Wingko Bambang Indrajaya Babat Company

Table 3. Raw Material Costs for Producing Wingko in 2017-2021 (Continued)

Year	Glutinous Rice Flour		
	Cost Per Bag	Total Cost	Quantity (Cost Per Bag)
2017	750,5	92.376.000	3.355,9
2018	791,5	98.800.000	3.447,8
2019	832,6	105.920.000	3.851,2
2020	871	113.274.000	4.245,8
2021	917	119.944.000	4.661,5

Source: Wingko Bambang Indrajaya Babat Company

Tables 2 and 3 show that the Wingko Babat company spent Rp. 3,355.9 for making 1 wingko bag and Rp. 413,126,000 for total raw material costs in 2017. In 2018 it showed Rp. 3,447.8 for making 1 wingko bag and Rp. 430,300,000 for total raw material costs in 2018. In 2019 it shows IDR 3,852.1

for making 1 wingko bag and IDR 489,880,000 for total raw material costs in 2019. 2020 shows IDR 4,245.8 for making 1 wingko bag and IDR 551,536,500 for total costs in 2020. 2021 shows IDR 4,661.5 for making 1 wingko bag and IDR 610,264,000 for total raw material costs in 2021

Table 4. Direct Labor Costs for Producing Wingko in 2017-2021

Year	Peeling Coconut		Cooking Expert	
	Cost Per Bag	Total Cost	Cost Per Bag	Total Cost
2017	245,6	30.240.000	429,8	52.920.000
2018	258,4	32.256.000	436	54.432.000
2019	269,4	34.272.000	439,8	55.944.000
2020	279,3	36.288.000	442,3	57.456.000
2021	292,6	38.304.000	450,4	58.968.000

Source: Wingko Babat Company

Table 5. Direct Labor Costs for Producing Wingko in 2017-2021 (Continued)

Year	Print the Dough		Packaging Gluing	
	Cost Per Bag	Total Cost	Cost Per Bag	Total Cost
2017	573	70.550.000	245,6	30.240.000
2018	581,6	72.586.000	258,5	32.255.000
2019	586,5	74.593.000	269,4	34.271.000
2020	589,6	76.609.000	279,2	36.288.000
2021	600	78.624.000	292,6	38.305.000

Source: Wingko Babat Company

Table 6. Direct Labor Costs for Producing Wingko in 2017-2021 (Continued)

Year	Packaging	
	Cost Per Bag	Total Cost
2017	308	37.800.000
2018	323	40.320.000
2019	336,6	42.840.000
2020	348	45.360.000
2021	365,6	47.880.000

Source: Wingko Babat Company

Tables 4, 5, and 6 show that the Wingko Tripe company employs 20 workers in the coconut peeling department, 4 people, 3 cooking experts, 4 dough molding workers, 4 people packaging gluing, and 5 packaging people. In 2018, he was given a monthly salary of IDR 630,000 for peeling coconuts, IDR 1,470,000 for cooking experts, IDR 1,470,000 for molding dough, IDR 630,000 for gluing packaging and IDR 630,000 for packaging, so TKL is for 1 year, reaching IDR 221,760,000 which must be spent by the company.

In 2018, they were given a monthly wage of IDR 672,000 for peeling coconuts, IDR 1,512,000 for cooking experts, IDR 1,512,000 for molding dough, IDR 672,000 for gluing packaging and IDR 672,000 for packaging, so if TKL works for 1 year, costs amounting to IDR 231,840,000. that must be paid by the company.

In 2019, he was given a monthly wage of IDR 714,000 for peeling coconuts, IDR 1,544,000 for

cooking experts, IDR 1,544,000 for molding dough, IDR 714,000 for gluing packaging and IDR 714,000 for packaging, so the cost if TKL is for 1 year, amounting to IDR 241,920,000, which must be paid to the company.

In 2020, they will be given a monthly wage of IDR 756,000 for peeling coconuts, IDR 1,596,000 for cooking experts, IDR 1,596,000 for molding dough, IDR 756,000 for gluing packaging and IDR 756,000 for packaging, so if TKL is for 1 year, amounting to IDR 252,000,000. which the company must pay.

In 2021, they will be given a monthly wage of IDR 798,000 for peeling coconuts, IDR 1,638,000 for cooking experts, IDR 1,638,000 for molding dough, IDR 798,000 for gluing packaging and IDR 798,000 for packaging, so if TK is for 1-year Rp. 262,080,000 must be paid by the company

Table 7. Factory Overhead Costs for Wingko Production in 2017-2021

Information	Year									
	2017(IDR)		2018(IDR)		2019(IDR)		2020 (IDR)		2021(IDR)	
Variable Factory Overhead Costs:	Total Cost	Cost Per Bag	Total Cost	Cost Per Bag	Total Cost	Cost Per Bag	Total Cost	Cost Per Bag	Total Cost	Cost Per Bag
Packaging Costs	18.46 5.000	150	24.96 0.000	200	31.80 0.000	250	35.72 2.500	275	39.27 0.000	300
Firewood Costs	10.26 4.000	83	13.00 0.000	104	15.88 8.000	125	16.45 1.700	127	17.16 1.200	131
Banana Leaf Costs	5.132 .000	41	6.240 .000	50	7.944 .000	63	8.360 .700	65	8.716 .800	67
Electricity Costs	2.400 .000	19	2.400 .000	19	2.400 .000	19	2.400 .000	18	2.400 .000	18
Water Costs	4.618 .800	38	4.940 .000	40	5.296 .000	42	5.663 .700	44	5.992 .800	46
Machine Maintenance Costs	1.503 .051	12,21	1.173 .120	9,4	1.020 .144	8,02	1.001 .529	7,71	977.8 23	7,47
Total Variable Costs	42.38 2.851	343,2 1	52.71 3.120	422,4	64.34 8.144	507,0 2	69.60 0.129	536,7 1	74.51 8.623	569,4 7

Source: Wingko Babat Company

Table 7 shows the factory overhead costs of the Wingko Babat company, apart from that there is a classification of factory overhead costs such as

packaging package costs, firewood costs, banana leaf costs, electricity costs and water costs

Table 8. Non-Production Costs 2017-2021

Information	Year									
	2017(IDR)		2018(IDR)		2019(IDR)		2020(IDR)		2021(IDR)	
Non-Production Costs	Cost Per Bag	Total Cost	Cost Per Bag	Total Cost	Cost Per Bag	Total Cost	Cost Per Bag	Total Cost	Cost Per Bag	Total Cost
Depreciation Costs For Grinding Machines	885.00 0	7	885.00 0	7	885.00 0	7	885.00 0	7	885.00 0	7
Printing Equipment Depreciation Costs	200.00 0	2	200.00 0	2	200.00 0	2	200.00 0	2	200.00 0	2
Machine Maintenance Costs	1.996.9 49	16	2.326.8 80	19	2.479.8 56	19	2.498.4 71	19	2.522.1 77	19
Total	3.081.9 49	25	3.411.8 80	27	3.564.8 56	28	3.583.4 71	28	3.607.1 77	28

Source: Wingko Babat Company

Table 8 Classification of non-production costs that cannot be released in wingko production. Details of machine depreciation costs, printing

equipment depreciation costs, and machine repair costs in the non-production cost group

Table 9. Wingko Capacity in 2016-2020

Year	Production Amount	Production Capacity	Idle Capacity
2016	123.100	156.000	32.900
2017	124.800	156.000	31.200
2018	127.200	156.000	28.800
2019	129.900	156.000	26.100
2020	130.900	156.000	25.100

Source: Wingko Babat Company

Table 9 shows that the Wingko Babat Company carries out normal production by producing 156,000 bags of wingko for 2017-2021, where this cost has been budgeted for in the wingko production with the production capacity set at the beginning. unemployed who can receive special messages.

Table 10. Calculation of Cost of Goods Sold Using the Relevant Cost Analysis Method

No.	Fee Type	Relevant Cost Per Bag				
		2017	2018	2019	2020	2021
1.	Direct Raw Material Costs	3.356	3.448	3.854	4.246	4.662
2.	Direct Labour Costs	1.801	1.858	1.901	1.940	2.002
3.	Factory Overhead Costs:					
	Packaging Costs	150	200	250	275	300
	Firewood Costs	83	104	125	127	131
	Banana Leaf Cost	42	50	63	65	67
	Electricity Cost	19	19	19	18	18
	Water Costs	38	40	41	44	46
	Machine Maintenance Costs	12,22	9,5	8,03	7,72	7,48
	Total	5.501,22	5.728,5	6.260,03	6.722,72	7.233,48

Source: Primary Data Processing

Table 10 shows the calculation of the cost of goods sold for special orders in 2017 amounting to 5,501.22 per bag of wingko, so the Company makes a profit from special orders of 9,800 per bag of wingko. In 2018 it was 5,728.5 per bag of wingko, the same thing the company obtained from special orders was 10,000 per bag of wingko. In 2019 it was 6,260.03 per bag of wingko, therefore the Company made a profit from special orders of 10,400 per bag of wingko. In 2020 it was 6,722.72 per bag of wingko, so the company earned a profit from special orders of 10,400 per bag of wingko. In 2021, it is 7,233.48 per bag of wingko. Therefore, the company makes a profit from special orders of 11,200 per bag of wingko. So, it is really necessary to eliminate some non-production costs.

Discussion

From the results of the 2017 2018 to 2020 research, it is no longer in line with the company's targets. This is because there is unemployed capacity with a very influential and quite large percentage in

gaining profits. However, if you receive a special order using the relevant cost method, you will make a profit. So, in 2017 in February, the company received a special order, offer from Mr. Ali for 700 wingko, in 2018 in April and August from Mr. Hasan it was 400 wingko and 300 wingko, in 2019 the company received an offer as well as a special order from Mrs. Ida for 600 wingko in May, in 2020 the company received an order from the Jombang Islamic Boarding School for 600 wingko in June and Mrs. Siti ordered 600 wingko in September, and in 2021 the company received an offer as well as a special order from Mrs. Rini in January 500 wingko and Mrs. Ika in April 500 wingko and in August 200 wingko

In determining the selling price of Wingko, looking at the calculation of the production cost per bag has a big influence on determining the selling price and if full costing is used, the company will not accept special orders. because the basic price per bag exceeds production costs. Conversely, if the cost

analysis is relevant, which of course will eliminate several cost accounts such as indirect labor costs and non-production costs that have been determined for one year, the company can decide to accept custom orders so that the revenue target can be met.

In the analysis of increasing profits, the company must look at certain conditions, both looking at the amount of idle capacity in certain conditions. Apart from that, several aspects must be looked at, such as whether the raw material costs at that time were stable or stable so that the company could use raw materials properly and appropriately.

CONCLUSION

From the results of research and discussion regarding the analysis of relevant cost calculations in making decisions to accept or reject special orders to increase profits at the Wingko Babat company, the conclusions are as follows: In this case, the Wingko Tripe Company has carried out relevant costs well, it can be seen in the relevant cost analysis, but there are several costs in the analysis that are still not quite right; In making the decision whether this special order is rejected or accepted, there are several alternatives for the Company to obtain high profits; Special orders from 2017 from Mr. Ali, 2018 from Mr. Hasan, 2019 from Mrs. Ida, 2020 from the Iman Foundation, and Mrs. Siti, and finally 2021 from Mrs. Rini and Mrs. Ika can be accepted.

This research still has limitations, so further research needs to be carried out regarding the topic of the Analysis of the Use of Working Capital in Increasing Profits in Companies. to perfect this research and increase insight for readers.

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