



ANALYSIS OF USING RELEVANT COSTS AS A BASIS FOR THE DECISION TO ACCEPT OR REFUSE SPECIAL ORDERS AT UD. ADLI

Octavia Magdalena Sitorus¹, Henny Andriyani Wirananda²
Universitas Muslim Nusantara Al-Washliyah
Economic of Accounting

oktaviamagdalenal23@gmail.com hennvandriyaniw1993@gmail.com

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Correspondence*



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Abstract : *Analysis of the Use of Relevant Costs as a Basis for Decision Making to Accept or Reject Special Orders of UD. Adli. This study plans to dissect the use of important expenditures as a reason for making decisions to terminate extraordinary orders at UD.adli. This study uses a subjective methodology, a plan to decide on the use of significant costs as a reason to decide whether to admit or reject a special order at UD. fair. The subject of this examination is UD. Adli and the object of this examination are related to financial expenditures at UD. fair. The investigative strategy used is subjective spellbinding. Based on the exploration results, it is known that the calculation of the costs involved can be used as a reason for making a decision to accept or reject extraordinary orders at UD. Adli. UD. Adli understands that they received requests for tofu pieces (excluding custom requests) of 392,300 bits of tofu in 2020 at a predetermined cost of Rp. 900,- per piece. Assuming the cost proposed by the buyer is below Rp. Rp. 900, - then at that time UD. Adli will refuse the extraordinary request. In setting the order using a fairly large cost, in particular charging all costs, both the cost of natural materials, work costs, and manufacturing costs above the cost as a reason for determining the cost of the request. The request fee set by this organization resulted in a net profit of Rp. Rp. 40,179,791 from 2020, data on the real limit of 392,300 bits of tofu were obtained.*

Keywords: *Relevant Costs, Rejecting and Accepting Special Orders*

Introduction

Navigation is a pioneer's activity to tackle the issues looked in the association he leads by choosing one of the potential other options. All types of decision-production by the executives should consider the variables that can impact the choice, among others; the organization's interior condition, the organization's outside circumstance, character and critical thinking abilities, the accessibility of required data, one of which is data on costs. Data on costs should be viewed as by each organization since it is utilized in estimating, proficient utilization of assets and even assessment of the most beneficial items. How much expenses expected to screen the help of different capabilities in the business that can diminish the vulnerability they face, in this way empowering them to use sound judgment. One of the significant data for arranging and independent direction is the pertinent expense examination data. Pertinent expenses for navigation depend on the idea of "various dissects for various purposes" and that truly intends that for various purposes different examines are expected, at the end of the day different breaks down (counting examination of

important expenses) are expected for various purposes (independent direction). Significant expenses are future expenses since they are utilized to get ready including choices with respect to the determination of different other options. To choose which choice to pick, they frequently experience vulnerability. Accordingly, the executives needs cost data pending plans, benefit arranging, and control exercises that depend on present moment and long haul work programs. The organization's exercises that are remembered for the long haul incorporate purchasing or leasing machines, purchasing machines in real money or portions. In the mean time, the organization's exercises which are remembered for the present moment incorporate purchasing or making their own, selling or further handling an item, halting or proceeding with the creation of specific items or the business exercises of a piece of the organization, tolerating or dismissing unique orders.

Variable expense of products fabricated will increment working benefit and that implies exceptional orders should be acknowledged. In any case, in the event that the cost of the unique request is not exactly the expense of creation of the variable, it is better not to acknowledge the request since it can decrease the organization's benefit. Coming up next is the unique request information alongside the benefit and misfortune at UD. Adli all through 2020.

Tabel 1. Data Jumlah Pesanan Khusus dan Laba Pada UD. Adli tahun 2020

Month/Year 2020	Tofu Sales (Per Board)	Tofu Special Order Sales (Per Piece)
Januari	2.250	280
Februari	1.963	423
Maret	2.150	330
April	1.130	170
Mei	1.140	150
Juni	2.230	320
Juli	1.800	300
Agustus	1.950	450
September	2.250	490
Oktober	1.650	350
November	2.010	310
Desember	3.000	350

Source: UD. Adli, 2021

UD. Adli is one of the organizations participated in the deal and acquisition of tofu.

The promoting of its items is just around Medan and other little regions with a labor force of 10 individuals. Exceptional orders acknowledged by UD. Adli is as tofu obstructs that are offered to customers who need to purchase tofu that isn't cut into pieces. With the extraordinary request, the organization needs to ascertain the pertinent expenses to decide if the request is viable to be acknowledged or dismissed at UD. Adli. The choice to acknowledge or dismiss an exceptional request is one of the administration choices that has a momentary effect. It is supposed to be a unique request on the off chance that the request is certainly not an ordinary request for the organization and the cost mentioned by the client is typically underneath the ordinary selling cost, frequently even beneath the full expense (Mulyadi, 2015: 365).

Up to this point, in deciding the selling cost for unique orders, UD. Adli utilizes the full expense strategy. As a matter of fact, cost information introduced utilizing the full expense strategy are frequently not pertinent to transient administration choices, for example, the choice to acknowledge or dismiss an extraordinary choice. Since in the full expense strategy, all costs brought about, both fixed and variable creation costs, are charged or dispensed to the subsequent item. This is on the grounds that the full expense of merchandise technique postpones the inconvenience of fixed industrial facility above costs as expenses until the item is sold. So manufacturing plant above costs, both fixed and variable, are as yet considered as resources (since they are as yet appended to stock) before the stock is sold (Mulyadi, 2015: 133).

From the clarification of the foundation above, I raised the title of exploration with the title "Examination of the Utilization of Significant Expenses as a Reason for Decision Making to Acknowledge or Reject Unique Orders at UD. Adli". In light of the foundation depiction, the issue that will be talked about in this exploration is whether the important expenses can be utilized as the reason for settling on choices to acknowledge or dismiss unique orders at UD. Adli. The point of this exploration is to see if the significant expenses can be utilized as the reason for settling on choices to acknowledge or dismiss extraordinary orders at UD. Adli.

Background theory

Definition Of Special Order

Post, et al (2017:15) notice that exceptional orders will be orders at a specific time which are not the outcomes and ordinary exercises of the organization. By and large, extraordinary orders won't influence normal deals or deals in view of different orders. Unique orders will be productive the same length as the expansion in income is as yet more noteworthy than the expansion in costs that should be caused because of the extraordinary request.

Cost In Decision Making

As per Siregar, et al (2015:55) in simply deciding, the executives requires data connected with these choices. One of them is data about costs that impact the choices taken. Data about costs is vital with the goal that administration is essentially right on the money in deciding.

Indicators Underlying Why Decision Making Requires Relevant Costs In Decision Making

As indicated by Siregar, et al (2015: 55) there are numerous things that administration should consider prior to pursuing a choice. One of them the executives should have data about costs applicable to the choices to be taken. There are three basic justifications for why direction requires important costs in simply deciding, the three reasons are:

1. Not all expenses are pertinent expenses. Unessential expense data can be disregarded in settling on specific choices in light of the fact that main applicable expenses are required. Consequently, giving all pertinent and superfluous data is a pointless movement.
2. Creation is costly data. On the off chance that the administration bookkeeper just gives important expenses, he can lessen data assembling and handling exercises. Furthermore, the executives bookkeepers can likewise save time, gear, and different assets in providing data.
3. Restricted mental capacities. An excess of data can make leaders be less sane. This is because of the trouble of leaders in coordinating and utilizing unnecessary data.

Methodology

This study utilizes a subjective examination strategy, in particular a composing that depicts what is going on about the item under concentrate like the historical backdrop of the organization, the hierarchical design of UD. Adli. Here, the scientist utilizes a subjective expressive examination technique since this study investigates the peculiarity of Examination of Involving Important Expenses as a Reason for Decision Making to Acknowledge or Reject Exceptional Orders at UD. Adli.

This examination makes UD. Adli as the exploration subject in this review. This examination was led at UD. Adli, Sukajadi Town, Perbaungan Area, who is domiciled in Sukajadi Town, Perbaungan Locale, Serdang Bedagai Regime. Information assortment methods utilized in this study should be visible as follows:

1. Field Exploration (Field Exploration)

- a. Perception, specifically information assortment is completed by leading direct perceptions to the object of exploration, definitively at UD. Adli.
- b. Interviews were led straightforwardly with the initiative and a few workers connected with this exploration. Coming up next are the markers for every variable for the inquiries to be led. Information examination method is the course of efficiently looking and gathering information acquired from interviews, field notes, and documentation, by sorting out information into classes, portraying them into units, orchestrating, accumulating into designs, picking which ones are significant. furthermore, what will be considered, and make ends so they are effortlessly perceived without help from anyone else and others (Sugiyono, 2018: 131). The information examination strategy utilized in this study is quantitative elucidating examination, which is an examination that works out, looks at, makes sense of or endlessly portrays the technique for deciding the choice to acknowledge or dismiss the applicable expense technique.
- c. Research subjects according to Arikunto (2016:26) limit research subjects as objects, things, or people, places, data for research variables attached, and those in question. In a study, the research subject has a very strategic role because the research subject is the data about the variables that the research observes.
- d. The research subject according to Arikunto (2016:26) limits the research subject as an object, thing, or object. The object of research is a careful problem. According to Sugiyono

(2018: 88) the object of research is an attribute of a person, object, or activity that has a certain variation determined by the researcher to be studied and then drawn conclusions. This research makes the financial statements of Relevant Costs and Number of Special Orders at UD. Adli for 3 months as the object of research.

Result And Analysis

In view of the consequences of the review, it was found that the computation of important expenses can be utilized as a reason for settling on choices to acknowledge or dismiss exceptional orders at UD. Adli. It very well may be seen that with UD pertinent expense computations. Adli can decide the right selling cost with the goal that UD. Adli actually profits by extraordinary orders got.

In view of the computation of the important expenses, it is realized that the selling value that should be resolved is UD. Adli on the offer of tofu per board is Rp. 45,000 for each board. This is on the grounds that UD. Adli requires a creation cost of Rp. 32,924 in the production of one tofu board. This implies that the base selling value that should be set by UD. Adli in selling the tofu he delivers for one board, which is Rp. 32,924/Rp. 33,000,-. If the UD. Adli set the selling cost underneath Rp. 32,924, obviously, the business that is run won't get a benefit considering the creation costs caused are more noteworthy than the selling cost. In the table it is likewise known that UD. Adli set the selling cost of board tofu at Rp. 45,000 which demonstrates the selling cost is more prominent than the creation costs brought about during the time spent making one tofu load up. This demonstrates UD. Adli can create a gain from the selling value that has been set. At the point when seen in view of the estimation of the important pay, UD. Adli will get a gross pay of Rp. 882,000,000 with an offered selling cost of Rp. 45,000. In light of the computation of the important pay, it very well may be seen that the net benefit that will be gotten by UD. Adli from the yearly deals of Rp. 442,126,091.

Assurance of the request cost set by UD. Adli made sense of that the creation got exceptional orders of tofu per piece (outside the standard request) upwards of 392,300 bits of tofu in 2020 with not entirely settled by this business party of Rp. 900,- per piece. In setting orders utilizing significant expenses, to be specific charging all expenses, both natural substance costs, work expenses, and creation above costs as the reason for deciding the request cost. The request cost set by this organization produces a net benefit of Rp. Rp. 40,179,791 of every 2020, data on the genuine limit of 392,300 bits of tofu was acquired. While the examination of the creator who attempts to compute the request to acknowledge or dismiss with a significant expense will bring about a lower request cost of Rp. 500,- per piece caused a misfortune for UD. Adli. This implies lower request selling costs permit the income volume to diminish. From the consequences of the examination with a lower cost will create a net benefit that is a lot more modest than the higher selling cost. In view of this clarification, it tends to be reasoned that the advantages got by UD. The adli for the offer of board tofu is more noteworthy than the unique request from the offer of block tofu that is gotten. Be that as it may, UD. Adli can in any case acknowledge unique orders of tofu per block with the goal that there is no inactive creation limit of tofu creation per board. This is done so the UD. Adli can benefit more from unique orders got and from selling tofu per board which is the fundamental selling item.

Consequently, the creator can say that the utilization of the unique request strategy in important costs later on will be better. Subsequently, the creators expect to be that assuming this work is more viable and valuable as far as deciding exceptional orders, it ought to utilize the pertinent expense strategy, since it is reasonable for deciding expenses or benefits which are vital for organization arranging and control. This clarification is upheld by the hypothesis advanced by Sugiri (2019:21) which proposes that data about costs should be viewed as by each organization since it is utilized in estimating, effective utilization of assets, and even assessment of the most beneficial product offerings. How much expenses expected to screen the help of different capabilities in the business including choices in regards to the determination of different other options. To choose which choice to pick, they frequently experience vulnerability. Subsequently, the executives needs cost data that can lessen the vulnerability they face, in this manner empowering them to use sound judgment. One of the significant data for arranging and independent direction is the pertinent expense investigation data.

Sugiri (2019: 22) likewise adds that important expenses are future costs that vary in extent in different other options. All choices connect with the future, consequently just future expenses are pertinent for a choice to acknowledge or dismiss a unique request. Significant expenses can include: natural substance costs, direct work expenses and plant above costs. Significant expenses as per Supriyono (2016) incorporate all costs that will be impacted by a direction, in this manner these costs should be viewed as in settling on specific choices. Moreover, the significant expenses as indicated by Hansen and Mowen (2019) are different future expenses for every other option. All choices connect with the future so just future expenses can be applicable to the choice. Nonetheless, to be pertinent, an expense should not exclusively be a future expense, however should likewise vary starting with one elective then onto the next. Assuming future expenses are available in more than one other option, these expenses significantly affect the choice. Such expenses are called unimportant expenses. The capacity to distinguish significant expenses is a vital thinking ability.

This examination is in accordance with research led by Octavian Macpal (2019), which found that the unique request cost was more noteworthy than the variable costs caused by the organization so the orders presented from clients were acknowledged. In view of the consequences of the exploration and the hypothesis portrayed above, it tends to be reasoned that the significant expenses play a generally excellent part in settling on the choice to acknowledge and dismiss exceptional orders for tofu deals at UD. Adli. This is as per the aftereffects of meetings led by analysts with UD proprietors. Adli as follows:

In light of the consequences of the examination and the hypothesis depicted above, it tends to be reasoned that the significant expenses play an excellent part in going with the choice to acknowledge and dismiss exceptional orders for tofu deals at UD. Adli.

In light of the meetings that have been directed, the analysts got data that significant expenses can be utilized in pursuing choices to dismiss or acknowledge extraordinary orders since they are extremely useful. With the estimation of applicable expenses can figure out all creation costs during the development of tofu. It can likewise foresee what

the decent cost ought to be for an extraordinary request of tofu deals per block. This is on the grounds that there are numerous customers who request tofu blocks by offering on the value that I have set so it is important to know the applicable costs that I ought to set for deciding the selling cost of the unique orders that are sold. Moreover, making an extraordinary request with overabundance material from the most common way of making tofu per board, all of which have contemplations prior to creating tofu per board so there is an abundance of material.

Since each opportunity to deliver tofu per board, there is generally overabundance material left. Obviously it truly considers all the creation materials that will be utilized. Nonetheless, at the hour of making tofu per board, the pieces of tofu that are put in the shape will continuously be misrepresented. This is done so the bunching of the tofu is impeccably uniformly circulated. So at the hour of making tofu generally misrepresent the fixings or clustering of the tofu. Presently, we gather the remainder of the tofu clustering and put it on the tofu block form. So the leftover tofu can in any case be utilized. Nonetheless, we actually add a few unrefined substances to the remainder of the clustering so we realize that the printed blocks can have wonderful outcomes. So the scientist can reason that the significant expenses can be utilized as a reason for deciding the choice to acknowledge or dismiss extraordinary orders for tofu creation at UD. Adli. As indicated by the proprietor of UD. Adli with the significant expense estimations they can figure out all creation costs that will be caused during the creation cycle. UD party. Adli can likewise anticipate what the cost ought to be for an exceptional request to sell tofu per block. This is on the grounds that there are numerous customers who request requests of tofu radiates by offering on a foreordained cost, so it is important to know the significant costs that ought to be set for deciding the selling cost of the unique orders sold.

Conclusions and Recommendations

From the result and discussion regarding the analysis of the use of relevant costs in making a decision to accept or reject a special order at the UD. Adli then the final conclusions from this research are as follows:

1. Research demonstrates the way that the computation of the important expenses can be utilized as a reason for going with choices to acknowledge or dismiss extraordinary orders at UD. Adli. The proprietor of UD. Adli said that applicable expenses can give data pretty much all creation costs that I cause while I produce tofu.
2. The proprietor of UD. Adli can likewise anticipate what value I ought to set for an exceptional request to sell tofu per block. This is on the grounds that there are numerous shoppers who request tofu radiates by offering on a foreordained cost, so it is essential for UD proprietors. It's reasonable to know the significant costs that ought to be set for the selling cost of the exceptional orders sold.
3. Research likewise found that pertinent expenses can help UD. Adli in deciding the cost of unique orders that will be acknowledged. UD. Adli made sense of that they will get an exceptional request of tofu per piece (outside the normal request) of 392,300 bits of tofu in 2020 at a predefined cost of Rp. 900,- per piece.

Recommendation

Based on the research that has been done, the authors suggest that companies do several things namely as follows:

1. Based on the results of the interview, it is known that the relevant costs can be received by UD. Adli in deciding to accept or take special orders. Therefore, it is recommended to the UD. Adli to be more careful in the costs incurred during the production process so that there are no errors in receiving special orders.
2. Based on the results of interviews, it is also known that UD. Adli only performs relevant cost calculations and focuses on production costs. Therefore it is recommended to the UD. Adli should use relevant cost analysis with a contribution margin approach, in considering special order bids in order to find out which irrelevant costs do not need to be taken into account or should be ignored in decision making.
3. UD. Adli should take into account that with the relevant cost calculations they can find out all the production costs that will be incurred during the production process. UD party. Adli can also predict what the price should be for a special order to sell tofu per block.
4. Because of the large number of consumer who order tofu beams by bidding on predetermined price, it is necessary for UD. Adli. It is fair to know thr relevant costs that should be assigned to the selling price of the special orders sold.

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