

ABSTRACT

Mu'awanah. 2015. Thesis. Title: Analyze the Application of Relevant Costs in Decision-making Accept or Reject a Special Order to Increase Company Profits at UD. Kang Kabayan

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Key word : Relevan cost, Decision-making, Special order, Company profit

One of the important information for planning and making decision accept or reject a special order is information of relevant cost analysis. This research aims to know the relevant cost calculation carried out by the company in the acceptance or rejection special orders as well as to analyze application of the relevant cost at UD. Kang Kabayan.

The type of research used the qualitative research with descriptive approach. Research data is obtained from the results of the interview directly with the director of UD. Kang Kabayan and identify documents provided by the company about the cost of production.

Based on the results of the analysis shows that the special order criteria have been fulfilled so that the special order can be accepted, namely: (1) the existence of idle capacity of 173.360 snacks pack, (2) the existence of a market separation between regular sales and sales of special order, (3) the income received on special orders greater than the variable costs of producing special orders. The results of this research indicate that management has not yet implemented the relevant cost analysis precisely because there are some costs that have not been calculated in producing for special orders, those are variable fuel costs, electricity cost/variable costs, and the phone repairs and maintenance of the variable. From the results of analysis on relevant on relevant cost, shows that the cost of production for the company increased by Rp 1.705.548,- but from the price of a special order offered by a buyer that is Rp 3.000,- for each box then corporate of the company also increased Rp 2.025.000,- so that the profit of the company increased by Rp 319.452,-.