



Differential Accounting Information Modeling in Short Term Decision Making

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Abstract

This study aims to determine how the application of differential accounting at PT Bogatama Marinusa Makassar can be used as a reference in making decisions for companies to accept or reject special orders and to determine whether the proposed differential accounting information can increase the company's operating profit. The data sources of this research are primary data and secondary data obtained by interview and documentation methods. The results of this study indicate that the proposed alternative or differential accounting model can benefit the company if it receives a particular order requested by UD. Joint Fortune and UD. Core Work because differential accounting can separate one alternative action from another alternative action, differential accounting is also able to explain the consequences of various alternative activities that will be chosen to reduce losses that will occur from the analysis of differential accounting information calculations in accepting or rejecting orders, specifically at UD. Joint Fortune, there is an increase in profits of Rp. 13,433,455,350 therefore, special orders are accepted, meanwhile, at UD. Karya Inti also has an increase in yield of 13,549,552.924; therefore, special orders are accepted..



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Introduction

As someone who manages and controls the company, the manager must have particular expertise and skills to achieve the company's goals, namely, to maintain the company's survival by optimizing the company's resources such as machines, materials, capital, and people effectively and efficiently. For this reason, a manager must be able to carry out his functions properly under the company's techniques, procedures, and methods (Hoyriyah, 2021). In carrying out its functions, managers make many decisions. For this reason, managers need data and information as a basis for making decisions and appropriate actions for the survival and progress of the company. The data and information managers need in making decisions can be in financial or non-financial data or information. Financial data can be obtained through the accounting system. The accounting system will determine how to collect data, summarize, classify, analyze, and report it to company management or other parties who need this information (Fitriyani & Mirdah, 2020).

In this case, the company has several alternatives that can be taken, but the company must also consider the impact that will arise from these alternatives. Every alternative taken has a positive or negative impact on the company. It is just how the company can maximize the positive impacts that will arise and minimize the negative impacts. To find out this, the company needs to analyze every available alternative, both short and long-term (Puah et al., 2014). The company's profit reported by the company in a given year is a reflection of the decisions made by the manager during the current year and previous years. Management needs information to reduce uncertainty in decision-making (Yusuf, 2015). Differential accounting information is one of the management accounting information needed by the company's management as a basis for decision-making. Differential accounting information presents differences in income, costs, and assets in specific alternative actions compared to other alternative actions. Management needs this differential accounting information to select the best alternative course of action among the available action alternatives, namely accepting or rejecting special orders (Chusnawati, 2019).

Kohli (2019) states that differential accounting information is information regarding different estimates of income, costs, or assets if a particular action is chosen, compared to other alternative measures. Differential accounting compares future information for each alternative, allowing company management to have an accountable basis in decision-making. Before making an appropriate decision, the management should compare alternatives. Any alternative compared to other alternatives is seen, which costs the company more, but the benefits will be more excellent or at least the same (Siagian, 2014). Decision-making on the selection of several alternatives to differential accounting can be grouped into two, namely: Long-term decisions and short-term decisions. *Long-term decisions* are decisions taken by managers, where the results of those decisions can provide more than one-year-long benefit. Alternatives that need to be considered in long-term decision-making include; buying or renting machines, buying machines in cash or installments, and others (Oktaviana et al., 2018). *Short-term decisions* are decisions taken by managers, where the results can be felt immediately in the year in which the Decision is taken. Alternatives that must be considered in short-term decision-making include

1. Make or Buy Decision;
2. Selling or further processing a product (sell or processing further);
3. Stopping or continuing the production of specific products or the business activities of a part of the company (stop or continue product line);

4. Accept or reject an extraordinary order decision (Image, 2020).

One of the alternatives in decision-making is the problem of accepting or rejecting special orders. The alternative option of accepting or rejecting a particular order is often a major determining factor in profitability and is essential for a company's financial health (Salsabila et al., 2020). Concerning the problem of short-term decision-making, the elitist determines the object of research at PT. Bogatama Marinus in Makassar, a company engaged in cold storage of frozen shrimp. In carrying out its business activities, it often gets special orders from consumers; with these special orders, the company needs to apply differential accounting information in making short-term decisions in accepting or rejecting special orders. The company's policy in accepting or rejecting special orders is that the selling price per kg of frozen shrimp must be greater than the variable cost of frozen shrimp per kg, and the inventory capacity is still there. Meanwhile, special orders are only accepted if the particular order received by the company is below the variable cost per kg and the inventory capacity needs to be increased.

Based on this description, this study aims to determine whether the deferential accounting information used in making decisions to accept or reject special orders is adequate and produces the right decision for PT. Bogatama Marinus Makassar and to find out if deferential accounting information used in decision making, accepting or rejecting special orders has an effect in increasing the company's profit.

Theoretical Framework and Hypotheses

Cost Definition

Cost is an expense that will provide benefits for the time or period of accounting in the future and is, therefore, an asset that will be included in the balance sheet. At the same time, expenses are expenses carried out in the production process of an item or achievement to obtain income. These expenses are recorded in profit and loss (Gumolung et al., 2015). According to Mulyadi (2014), in a broad sense, the cost is the sacrifice of an economic source, measured in units of money, which occurs or is likely to occur to achieve a specific goal. In a narrow sense, it is interpreted as sacrificing economic sources to acquire assets. To broadly distinguish the notion of cost, the sacrifice of economic sources to obtain these assets is called the term cost. This understanding can be seen in four elements in it. Namely, the cost is the sacrifice of economic sources in the form of cash or its equivalence which can be measured in monetary units of money, is something that happens or has the potential to happen. The sacrifice is made to achieve specific goals in the future to obtain income.

Fixed Costs

According to Walandouw (2014) that fixed costs are costs that, in total, are fixed in amount, regardless of changes in the level of activity. The cost remains in the period, and the amount is fixed (does not change). Consequently, even if the activity level falls or rises, the total fixed costs are always the same unless external factors, such as price changes, influence it. Briefly, the characteristics of fixed costs can be described one by one as follows: 1) The amount remains within the relevant time distance, not affected by changes in the activity level. 2) Units are arbitrary because fixed costs per unit will fall if the activity level rises; on the contrary, the cost per unit will rise if the activity level falls. 3) Charges to an object financed using management decisions or a certain allocation period. 4) Supervising its occurrence or use becomes a responsibility (controlled) for top management.

Variable Costs

Variable costs are costs that, in total, change according to changes in the level of output activity proportionally or comparably; for example, the cost of raw materials used in one period will change in total according to the number of goods produced (activity output) (Sari, 2014). Total variable costs go up and down according to changes in activity, but variable costs per unit are always constant (fixed). Many examples of variable costs in an enterprise; for a processing company, variable costs consist of direct raw material costs, direct labor costs, and some factory overhead costs. Variable costs at trading companies include the cost of goods sold, salesman commissions, and billing costs. In summary, the characteristics of variable costs are as follows: 1) The capriciousness is appropriate, directly, or professionally proportional to the change in the activity level. 2) It is easy and practical to be meticulously charged on objects financed in an economically profitable manner. 3) The unit will remain constant (fixed amount) even if the activity level changes.

Semi-variable costs

Semi-variable costs are costs that contain elements of variable and fixed costs (Nurfatwa, 2017). Semi-variable costs occur due to the relationship of the number of costs to the activity base and have a constant (or fixed) element to the volume of activity. Some of the cost of this mixture changes with volume or usage, and some have a fixed behavior over time. The fixed and mixed cost elements indicate the minimal cost of obtaining services, while the variable elements come from changes in activity. The characteristics of semi-variable costs are, according to (Hulu et al., 2019), as follows: 1) Costs whose total amount changes are not proportional to changes in activity volume or capacity; the higher the volume of activity, the greater the cost and the lower the volume of activity the smaller the cost, but the rate of change in such costs is not proportional to the rate of change in the volume of activity. 2) Unit or semi-variable costs will be smaller with a higher volume of activities, and vice versa, the cost per unit will be higher with a lower volume of activities.

Differential Accounting Definitions

Ardila (2019) states that differential accounting information is accounting information that presents information regarding estimates of income, costs, and or assets that are different if a particular action is chosen compared to other alternative actions. *Accounting* is a tool that presents financial information needed in decision-making by management. Magdalena (2015) states that accounting information as a business language is grouped into three groups: a. Data operation information derived from operation information is selected according to which party the information will be presented, as well as according to the level of decision-making in management. b. financial accounting information The results of the financial accounting process, and presented to the external parties of the company. The report contains the financial position and results obtained by the company as a whole. c. Management accounting information in terms of financial information needs requires more detailed information than financial accounting information. The management accounting information system generates management accounting information.

Differential Costs

Differential analysis is a decision model that can evaluate differences in revenue and costs related to various alternative actions. Costs are considered in differential analysis instead of conventional financial reporting. For decision-making purposes, the classification of costs includes relevant, differential, unavoidable, sunk, and opportunity costs. *Differential costs* are defined as differences in costs arising from particular decisions. For example, management increases the volume of production; the management chooses alternative production processes. If an increase in production volume causes the differential cost, the difference can be called incremental cost or marginal cost. According to Adnyana (2020), differential costs differ under one condition compared to other conditions. Then Korinawati (2019) revealed the criteria for differential costs: 1) Represents future costs. 2) Different between alternatives.

Application of Differential Costs in Decision Making

Accepting or rejecting special orders, retaining or dismissing specific segments, buying parts from the outside or making them yourself, further processing a product or selling directly after the split point for joint production, and choosing a particular product are decisions that management must make. Decision making (decision making) is choosing one of the various alternative actions. The decision-making process includes four stages (Kusumawati et al., 2014), including 1) Determining problems with an emphasis on the goals to be achieved. 2) Identify various alternative actions. 3) Get relevant information and get rid of irrelevant information. 4) Make decisions.

Differential Revenue

The definition of differential income, according to Halim (2013), is income that is different in one condition compared to others. Past or future income that does not differ among the various decision alternatives that may be chosen does not constitute differential income. Financial accounting standards (IAI, 2012:232) state that "Gross inflow income from economic benefits arising from the normal activities of the company during a certain period when that inflow results in an increase in equity, which does not come from the contribution of investors." Meanwhile, Susanto (2019) put forward the definition of income, namely "Revenue is an increase in company assets or a decrease in company liabilities (or a combination of the two) during a certain period derived from the delivery of goods, delivery of services or other activities that are central or corporate activities."

Definition of Management Accounting

Definition of management accounting stated by Tobing (2020) that "management accounting is a branch of accounting science that is specifically held to produce various information that will be consumed by internal parties (management) in order to carry out various management functions, ranging from planning functions, briefing functions, and team member motivation, coordination functions, control and supervision functions, performance appraisal functions and decision-making functions. According to Denziana (2015), management accounting is a field that focuses on providing, including the development and interpretation of information for managers to use as material for planning, controlling operations, and decision-making. Through these functions, management accounting can be used as a support for implementing management functions in research and development, production, marketing, distribution, logistics, and customer service. From the definition, management accounting covers a vast scope: financial

analysis, internal control, accounting systems, cost accounting, internal audit, and financial accounting.

Decision Making Process

In essence, decision-making is a systematic approach to the nature of a problem; collecting facts and mature determination data from the alternatives faced and taking action according to calculations is the most appropriate action. Several alternatives in decision-making related to differential analysis for relevant costs (Malik, 2014): a. Leasing or selling equipment. b. Discounting an unprofitable segment. c. Manufacturing or purchasing a needed part. d. Replacing usable fixed assets. e. Processing further or selling an intermediate product. f. Accepting additional business at a special price. The decision is the selection of alternatives, where this understanding contains three elements: a. There is a choice based on logic or consideration. b. Several alternatives should and should be chosen as one of the best. c. A goal is to be achieved, and that decision draws closer to the goal. Another definition states that a decision is an end rather than a thought process about a problem or problem to answer the question of what should be bolted to overcome the problem by dropping the choice on an alternative.

Differential Costs in Decision Making Accepting or Rejecting Special Orders

One of the problems of non-routine decision-making is the issue of special orders. Special orders are orders outside the company's routine production with a selling price lower than the regular selling price. Several conditions are necessary for special orders to be seriously considered: a. There needs to be more production capacity. b. Orders should come from customers who live in a market that is different from the market usually served by the company. The criteria for accepting or rejecting special orders (Korinawati et al., 2019) are as follows: a. Usually, consumers who place this particular order ask for a price below the regular selling price, and often even often the consumer's asking price is below the total cost, because usually the particular order covers a large amount and the selling price is above the variable cost. b. A production capacity or machine has yet to be thoroughly used or idle and can still serve special orders. c. The cost accrual does not exceed the income accrual of the particular order. d. Want to retain existing customers? e. Want to retain prospective customers? In deciding to accept or reject a particular order, if the selling price per unit of particular order is greater than the variable cost per unit, then the order should be accepted by the company.

Research Method

The types of data used in this study are quantitative and qualitative. The research was carried out at PT. Bogatama Marinus (BOMAR) is located on Jalan Kima Raya 2 Kav N-4B1, Daya, Makassar City. Sumber data related to this study is divided into two types: primary and secondary data. Primary data is obtained from direct observation or interviews with the leadership or staff of the company—secondary elements, namely data obtained from documents, archives, and company attachments related to this research. The method of data collection is carried out by the method of documentation. The analytical methods used in this study consist of 1. Identifying and collecting data on costs contained in PT. Bogatama Marinusa Makassar. 2. Semi-variable separation analysis is an analysis to separate semi-variable costs, where the method used in this study is the least square regression method. 3. Analysis of the application of full costing, a method of determining the cost of goods produced, which imposes all production costs,

fixed and variable behavior, on the product. 4. Calculate the profit amount in case of receiving and rejecting special orders. 5. Analysis of the selection of differential alternatives to receiving and rejecting special orders.

Data Analysis and Discussion

Data Analysis

Frozen Shrimp Production Data

Table 1. Normal Production Data and Production Capacity in 2019

Month	Normal Capacity(kg)	Real Production Capacity (Kg)	Idle Capacity(kg)
January	7.041	6.958	83
February	7.042	6.898	144
March	7.040	6.971	69
April	7.041	6.959	82
May	7.042	6.998	44
June	7.042	6.914	128
July	7.042	7.011	31
August	7.042	7.015	27
September	7.042	7.016	26
October	7.042	7.021	21
November	7.042	7.022	20
December	7.042	6.777	265
Total	84.500	83.560	940

Source: Data processed from PT. Bogatama Marinusa Makassar

Production Cost Classification

One of the efforts made by every industrial company in managing the production process is that it needs to be supported by production costs, where the production costs in the company are all costs incurred by the company in the implementation of the production process. The classification of production costs incurred by the enterprise in the production process can be detailed as follows:

Table 2. Data on Direct Raw Material (BBB) Costs in 2019

No.	Types of Raw Materials	Unit	Quantity	Purchase Price per Kg (Rp)	Cost of Raw Materials (Rp)
1.	Windu Shrimp	Kg	20.546 Kg	95.000	1.951.870.000
2.	Flower Shrimp	Kg	22.765 Kg	105.000	2.390.325.000
3.	White Shrimp	Kg	17.124 Kg	45.000	770.580.000
4.	Shrimp Werus	Kg	23.125 Kg	50.000	1.156.250.000
Cost of raw materials					6.269.025.000

Source: Data processed from PT. Bogatama Marinusa Makassar

From the details of raw materials in table 2, the raw material costs incurred by PT. Bogatama Marinusa Makassar during 2019 amounted to Rp. 6,269,025,000.

Table 3. Direct Labor Costs (BTKL) in 2019

No.	Types of Direct Labor	Direct Labor Hours (Hours)	Hourly Work Wage (Rp)	Number of Workers (people)	Direct Labor Cost (Rp)
1.	Raw Material Acceptance Section	2.555	5.000	10	127.750.000
2.	Washing Part I	2.555	4.500	6	68.985.000
3.	Shrimp Head Cutting Section	2.555	6.000	85	1.303.050.000
4.	Washing Part II	2.555	4.500	10	114.975.000
5.	Sorting Section	2.555	6.000	55	843.150.000
6.	Washing Section III	2.555	4.500	10	114.975.000
7.	Weighing Parts	2.555	5.000	15	191.625.000
8.	Peyusunan Section	2.555	4.500	15	172.462.500
9.	Freezing Section	2.555	4.500	8	91.980.000
10.	Glazing Section	2.555	5.000	12	153.300.000
11.	Metal Detector Parts	2.555	5.000	6	76.650.000
12.	Packaging Parts	2.555	5.000	20	255.500.000
13.	Storage Section	2.555	4.500	5	57.487.500
Total		33.215	90.000	257	3.571.890.000

Source: Data processed from PT. Bogatama Marinusa Makassar

Table 4. Factory Overhead Cost (BOP) Data of PT. Bogatama Marinusa in 2019

No.	Types of Factory Overhead Costs	Cost Behavior	Factory Overhead Cost (Rp)
1	Cost of Auxiliary Materials		-
	- Water Costs	Semi Variable	10.143.000
	- Ice Cost	Variable	22.932.000
	- Cost of Packaging Materials	Variable	37.600.000
2	Indirect labor costs	Remain	48.312.500
3	Electricity and Phone Costs	Semi Variable	38.756.300
4	Machine Maintenance Cost	Semi Variable	12.369.150
5	Machine Depreciation Costs	Remain	12.560.000
6	Factory Employee Welfare Costs	Remain	12.830.000
Total			195.502.950

Source: Data processed from PT. Bogatama Marinusa Makassar

Based on table 3, the amount of direct labor costs for 2019 is Rp. 3,571,890,000. Based on table 4, it can be seen that the factory overhead costs for 2019 at PT. Bogatama Marinusa Makassar is Rp. 195.502.950. Furthermore, the operational costs of PT. Bogatama Marunisa during 2019 consists of administrative and general expenses and marketing costs. Where administrative & general costs there are building maintenance costs of Rp. 2,400,000, building depreciation costs of Rp. 3,100,000, office stationery costs of Rp. 6,245,000, miscellaneous costs of Rp. 56,870,000, which are detailed in table 5.

Table 5. Administration & General Fees in 2019

Information	Total Fee Adm. & General (Rp)
Building Maintenance Costs	2.400.000
Building Depreciation Costs	3.100.000
Cost of Office Stationery	6.245.000
Miscellaneous Fees	56.870.000
Total	68.615.000

Source: PT. Bogatama Marinusa Makassar

Table 6. Marketing Costs in 2019

Information	Total Fee Adm. & General (Rp)
Vehicle Maintenance Costs	950.000
Vehicle Depreciation Charges	1.550.000
Freight Costs	10.550.000
Frozen Shrimp Label Cost	55.398.600
Total	68.448.600

Source: PT. Bogatama Marinusa Makassar

After the production costs are classified, the production costs are calculated by the cost of goods produced using the complete costing method. Production costs during 2019 amounted to Rp. Details can be seen in table 7.

Table 7. Cost of Goods Manufactured (COGM) 2019

Production Cost:		
- BBB	IDR 6,269,025,000	
- BTKL	IDR 3,571,890,000	
- BOP	IDR 195,502,950	
Total production costs		IDR 10,036,417,950
Adm. & General Fees	IDR 68,615,000	
Marketing Costs	IDR 68,448,600	
Total operating costsonal		IDR 137,063,600
Total cost		IDR 10,173,481,550

Source: Data processing results

Analysis of Differential Costs with Their Relation in The Making of a Decision to Accept or Reject a Special Order

Table 8. Frozen Shrimp Sales Volume in 2019

Moon	Sales Volume				Total Sales Volume
	Windu Shrimp (Kg)	Flower Shrimp (Kg)	White Shrimp (kg)	Shrimp Werus (Kg)	
January	1.768	1.785	1.345	1.803	6.701
February	1.567	1.845	1.247	1.860	6.519
March	1.465	1.789	1.435	1.863	6.552
April	1.765	1.857	1.279	1.879	6.780
May	1.675	1.734	1.476	1.891	6.776
June	1.756	1.875	1.490	1.857	6.978
July	1.644	1.779	1.445	1.899	6.767
August	1.867	1.865	1.489	1.835	7.056
September	1.578	1.987	1.496	1.867	6.928
October	1.899	1.875	1.465	1.942	7.181

November	1.478	1.986	1.423	1.981	6.868
December	1.869	1.978	1.465	1.935	7.247
Total	20.331	22.355	17.055	22.612	82.353

From the description of sales volume in table 8, the normal selling price of frozen shrimp is presented, where tiger type frozen shrimp is Rp. 165,000 / kg, flower type frozen shrimp is Rp. 175,000 / kg, white type frozen shrimp is Rp. 160,000 / kg, frozen werus type shrimp is Rp. 157,500. Here is a table of presentation of the selling price of frozen shrimp:

Tabel 9. Selling Price of Frozen Shrimp in 2019 Before Receiving Special Orders

No.	Types of Shrimp	Selling Price per Kg (Rp)	Sales Volume(Kg)	Total Price (Rp)
1.	Windu Shrimp	165.000	20.331	3,252,960,000
2.	Flower Shrimp	175.000	22.355	3.912.125.000
3.	White Shrimp	160.000	17.055	2.728.800.000
4.	Shrimp Werus	157.500	22.612	3.561.390.000
Total		657.500	82.353	13.455.275.000

From the description in table 9, the calculation of the income statement of PT. Bogatama Marinus Makassar before receiving a particular order which will later be compared with the calculation of the income statement if it receives a particular order.

Table 10. Company Income Statement Before There Is A Special Order

Sales:			
-	Windu Shrimp	IDR 3,252,960,000	
-	Flower Shrimp	IDR 3,912,125,000	
-	White Shrimp	IDR 2,728,800,000	
-	Shrimp Werus	IDR 3,561,390,000	
	Total Sales		IDR 13,455,275,000
Production Cost:			
-	BBB	IDR 6,269,025,000	
-	BTKL	IDR 3,571,890,000	
-	BOP	IDR 195,502,950	
	Cost of Goods Manufactured (COGM)		(IDR 10,036,417,950)
	Gross Profit		IDR 3,418,857,050
Operating Costs:			
-	Adm. & General Fees	IDR 68,615,000	
-	Marketing Costs	IDR 68,448,600	
	Total Operating Costs		(IDR 137,063,600)
	Operating Profit		IDR 3,281,793,450

Decision-making using differential cost analysis requires data on company costs, especially production costs, to support the decision to accept or reject special orders. The company's costs will be grouped into fixed, variable, and semi-variable costs. Then it will be separated into fixed and variable costs using the least square method.

Analysis of Differential Cost Calculation in PT. Bogatama Marinusa Makassar

Special order differential cost analysis from UD. Mutual Fortune. Details can be seen in table 11.

Table 11. Differential Cost Analysis of PT. Bogatama Marinusa Makassar Receives Special Order from UD. Mutual Fortune

Information	Before Receiving Special Order (Rp)	After Receiving Special Order (Rp)	Differential Fee (Rp)
Sales	13.455.275.000	13.511.275.000	(56.000.000)
- BBB	6.269.025.000	6.295.283.481,935	(26.258.481,94)
- BTKL	3.571.890.000	3.586.851.243,430	(14.961.243,43)
- BOP	195.502.950	196.275.663,410	(772.713,41)
HPP	10.036.417.950	10.078.410.388,775	(41.992.438,78)
Gross Profit	3.418.857.050	3.432.864.611,225	(14.007.561,225)
Operating Costs			
- By. Adm. & General	68.615.000	68.902.401,590	(287.401,59)
- By. Marketing	68.448.600	68.735.304,285	(286.704,28)
Total By. Operational	137.063.600	137.637.705,875	(574.105,88)
Operating Profit	3.281.793.450	3.295.226.905,350	(13.433.455,350)

Source: Data processing results

Furthermore, differential cost analysis if you receive a special order from UD. Core Works. Details can be seen in table 12.

Table 12. Differential Cost Analysis of PT. Bogatama Marinusa Makassar Receives Special Order from UD. Core Works

Information	Before Receiving Special Order (Rp)	After Receiving Special Order (Rp)	Differential Fee (Rp)
Sales	13.455.275.000	13.520.512.500	(65.237.500)
- BBB	6.269.025.000	6.300.910.299,493	(31.885.299,49)
- BTKL	3.571.890.000	3.590.057.224,165	(18.167.224,17)
- BOP	195.502.950	196.441.244,855	(938.294,85)
HPP	10.036.417.950	10.087.408.768,513	(50.990.818,51)
Gross Profit	3.418.857.050	3.433.103.731,487	(14.246.681,487)
Operating Costs			
- By. Adm. & General	68.615.000	68.963.987,645	(348.987,64)
- By. Marketing	68.448.600	68.796.740,918	(348.140,92)
Total By. Operational	137.063.600	137.760.728,563	(697.128,56)
Operating Profit	3.281.793.450	3.295.343.002,924	(13.549.552,924)

After analyzing the differential cost, the next step is to calculate the differential cost of the specific order, so that the amount of variable cost can be known which can then be concluded for the decision to accept or reject the special order. The following is presented the calculation of differential costs and variable costs in decision making.

a) Special Order from UD. Mutual Fortune

Differential costs for producing tiger type frozen shrimp:

$$\begin{array}{r}
 \text{Differential HPP} \\
 \hline
 \text{Additional Units}
 \end{array}
 = \frac{41.992.438,78}{350} = 119.978,3965$$

$$\begin{array}{r}
 \text{Operational/Unit Costs (574. 105.88: 350)} \\
 \hline
 \text{Variable Cost}
 \end{array}
 = \frac{1.640.3025}{121.618,699}$$

b) Special Order from UD. Core Works

The differential costs of producing werus type frozen shrimp are as follows:

$$\begin{array}{r}
 \text{Differential HPP} \\
 \hline
 \text{Additional Units}
 \end{array}
 = \frac{50.990.818,51}{425} = 120.109,67$$

$$\begin{array}{r}
 \text{Operating Expenses/Units (697,128.56: 425)} \\
 \hline
 \text{Variable Cost}
 \end{array}
 = \frac{1.640,302}{121.618,699}$$

Discussion Variable Production Costs

Variable production costs consist of direct raw material costs, direct labor costs, and factory overhead costs.

- Direct raw material costs where direct raw materials consist of tiger-type shrimp, flower-type shrimp, white-type shrimp, and werus-type shrimp.
- The direct labor cost consists of 13 departments, including the raw material receiving section, the I washing section, the shrimp head cutting section, the shrimp washing section, the sorting section, the III washing section, the weighing part, the preparation section, the frozen section, the glazing part, the metal detector part, the packaging part, and the storage section.
- The overhead cost of the factory consists of the cost of auxiliary materials, indirect labor costs, electricity and telephone costs, machine maintenance costs, machine depreciation costs, and the well-being of factory team members comes at a cost.

Operating Costs

Operating expenses consist of administrative & general expenses and marketing costs. Administrative and general expenses include building maintenance costs, building depreciation costs, office stationery costs, and other costs. Vehicle maintenance costs, vehicle depreciation costs, transportation costs, and frozen invitation label costs are part of the marketing costs

Differential Cost Analysis with Custom Messages

- Calculation of Income Statement In case of Receiving a Special Order from UD. Mutual Fortune
Special orders received by PT. Bogatama Marinusa from UD. Rejeki Bersama is a type of windu frozen shrimp where the total sales of windu type frozen shrimp increase by Rp. 56,000,000 so the total sales, if you receive a special order, are Rp. 13,511,275,000 with a cost of goods produced of Rp. 10,078,410,388,775, and operational costs of Rp. 137,637,705,875 so that the operating profit obtained by PT. Bogatama Marinus Makassar if you receive a special order from UD. Mutual Fortune is Rp. 3,295,226,905,350.
- Calculation of Income Statement In case of Receiving a Special Order from UD. Core Works
Special orders received by PT. Bogatama Marinusa from UD. Karya Inti is a frozen walrus type shrimp where the total sales of frozen versus shrimp type increased by Rp. 65,237,500 so that the

total sales if receiving a special order were Rp. 13,520,512,500 with a cost of goods produced as much as Rp. 10,087,408,768,513, and operational costs of Rp. 137,760,728,563, so the operating profit obtained by PT. Bogatama Marinus Makassar if you receive a special order from UD. Karya Inti is Rp. 3,295,343,002,925.

Analysis of Differential Cost Calculation in PT. Bogatama Marinusa Makassar

a. Special Order from UD. Mutual Fortune

The difference in variable costs per kg for frozen shrimp products is Rp. 38,381,301 (Rp. 160,000 – Rp. 121,749.98). Then the variable cost of a special order for windu-type frozen shrimp products for 350 kg is Rp. 13,433,455.35.

Based on the calculation of differential costs in producing frozen shrimp, it can be seen that the variable cost of Rp. 121,618,699 / kg is lower than the selling price offered by UD. Joint Fortune is Rp. 160,000/kg. The differential profit obtained was Rp. 13,433,455,350. A special order is accepted if the differential revenue exceeds the differential cost.

b. Special Order from UD. Core Works

The difference in variable costs per kg for frozen shrimp products is Rp. 31,881,301 (153,500 – 121,749.98). Then the variable cost of special orders for frozen versus shrimp products is Rp. 13,549,552.93. The value is obtained from the calculation of Rp. 31,881,301 x 425 kg.

Based on the calculation of differential costs in producing werus-type frozen shrimp, it can be seen that the variable cost of Rp. 121,618,699 / kg is lower than the selling price laughed at by UD. Karya Inti is Rp. 153.500/kg. The resulting differential profit is as much as Rp. 13,549,552,924. Therefore, a special order fee for a werus shrimp order of 425 kg is acceptable because the differential income per unit is higher than the differential cost per unit.

Analysis of the Application of Deferential Accounting Methods in PT. Bogatama Marinusa Makassar

a. Profit Increase Analysis

From the application of deferential accounting information used in short-term decision making accepting or rejecting special orders is very influential for the company. In connection with the frozen shrimp production activities carried out by the company regularly, this is something very important in this discussion, namely regarding the analysis of deferential accounting information at PT. Bogatama Marinusa Makassar. In an effort to obtain optimal profit from its production activities, the company's management needs to manage its production activities efficiently and effectively. From this study, the main topic of discussion is the application of deferential accounting information, which will reduce the uncertainty that will occur in taking the decision to accept or reject special orders. Deferential Accounting Information is also able to explain the consequences of various alternative actions to be chosen so as to be able to suppress losses that will occur. Deferential accounting is very effective to be applied to large companies because we are able to take advantage of idle production capacity, especially in receiving special orders. Deferential accounting information is quite complete and detailed so that we are able to compare one alternative with the best alternative.

Weaknesses of the Application of Deferential Accounting to PT. Bogatama Marinusa Makassar

The slowness of the application of deferential accounting is that so far in its application, the author is constrained by the processing of calculations, in the sense that the analytical tools used in deferential

accounting information accept or reject special orders a little more complicated. Hence, it requires accuracy in the process of processing the data.

Conclusion

Based on the results of the analysis and discussion that have been presented in the previous chapter, conclusions will be presented, namely: 1) The results of the analysis of differential costs in the company, which shows that modeling differential accounting information as a decision-making tool in accepting or rejecting special orders. The differential analysis provides a more complete and detailed picture because this analysis includes several aspects, including considering the cost aspects that are separated into variable costs and fixed costs, the sales volume aspect of the existence of special orders, and the particular order income statement. 2) Differential accounting information used in decision-making to accept or reject special orders is very influential in increasing the company's profit. Decision-making analysis of accepting or rejecting a particular order is a choice of decisions faced by the company's managers. An extra profit is obtained by calculating the profit and loss generated before and after receiving a particular order, namely at UD. Fortune Together differential profit of Rp. 13,433,455,350 for windu-type frozen shrimp products, the decision after differential profit and loss is that a particular order received differential profit on UD. Karya Inti is Rp. 13,549,552,924 for werus shrimp products, decision making after differential profit and loss is a specific order received.

Based on the conclusions of the analysis results and discussion, suggestions can be presented as helpful input for the company. The suggestions that are input are: 1) It is recommended that companies pay more attention to the classification of production costs, especially those related to the separation of semi-variable costs, and also identify all aspects of their activities, namely including the identification of cost components, the number of products ordered, the number of products produced, the number of products explicitly ordered, and the identification of the selling price of products related to the product Generated. 2) Companies need to consider using differential accounting information modeling concepts in product offering activities at lower or higher prices because differential cost analysis can assist company managers in making decisions on accepting or rejecting special orders. 3) It is also recommended for subsequent researchers that in processing deferential accounting information data, accepting or rejecting special orders can create an even more straightforward data processing method.

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