THE APPLICATION OF RELEVANT COSTS TO THE DECISION ACCEPT OR REJECT A SPECIAL ORDER

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PAPER INFO	ABSTRACT
	This study aims to analyze the application of the relevant costs in PT Semen Bosowa Maros in choosing alternatives to accept or reject special orders, to analyze the use of relevant cost analysis of semi-variable costs as well as the separation of relevant cost analysis as a tool of decision making to accept or reject a special order. The research data were obtained from interviews with the leaders and the production of PT Semen Bosowa Maros. The findings of this study indicate that the results of the analysis of the relevant costs, and the decision to accept or reject the special order show that the proposed alternative is capable of providing profits for the company. The first alternative with a price of IDR 1,100,000/ton 12,443 /ton can accept because the total relevant cost smallest was IDR 4,756,879,389 rather than the relevant acceptable which get was IDR 13,687,300,000 so that from this special order get profit relevant biggest IDR 8,930,420,611 and the second alternative with a price of IDR 1.0 8 0,000 .-/ton as much as 19,202 tons can accept because the total relevant cost smallest was IDR 7,340,801,899 rather than relevant acceptable which get was IDR 20,738,160,000 so that from this special order get profit the biggest relevant IDR 13,397,358,101, therefore, the second alternative special order can be accepted, because it can contribute more to the company's margin.

INTRODUCTION

In a management company, management often faces various problems (Akbar, 2011). A frequent problem faced by management is making decisions. Making the right decision is an important thing. In taking decisions, especially decisions to accept or reject orders specifically, management must have proper planning. Management must evaluate if order specials can be accepted or not. A must be noticed in accept or reject order special that is estimation income to be accepted and the costs to be incurred issued (Mursyidi, 2008).

To decide on the chosen alternative, management is often confronted by uncertainty and because of that, management needs information to reduce the uncertainty they have faced. One information normal accounting used as base planning and taking decisions for the future comes is information from cost relevant.

Information cost relevant can help companies in determining whether to accept or reject an order special Because cost relevant give information from useful costs, revenues, and profits for management before determining For reject or accept an order special (Imran, 2015).

According to Sugiri, costs relevant are future costs and different future cost magnitudes at various alternatives. Whole decisions relate to the future because Those only future costs are only relevant for a decision to accept or reject an order special. Cost relevant can include costs material raw, cost power Work direct, and factory overhead costs (Slamet, 2001).

PT Semen Bosowa Maros is A company operating in the field. Where production mainly is cement, deep operating activity effort often gets orders from consumers. With existing order specials, then the company applies cost relevant in determining for accept or refused order special (Purwanti & Prawironegoro, 2013). Objective Study :As for goals the desired research achieved withheld study this is for known calculation cost relevant in related with accept or reject order special for enhancement profit company.

Literature Review

Cost or *cost* is sacrifice source measured economy in units of money that have happened or possibility happen to reach objective certain. Cost This Not yet expires, and is classed as the intended assets in the balance sheet Example: inventory material raw, stock product in the process, inventory product finished, and supplies or unfinished assets used (Bustami & Nurlela, 2013, p. 7).

Cost relevant is often known as marginal cost or cost additional (incremental). Term marginal cost is used in a manner extensively by expert economists. While engineers in general speak about cost incremental For additional costs incurred if something project or something implementation work is extended outside set goals originally (Bustami & Nurlela, 2013, p. 172).

According to the Hariadi application costs relevant in making decisions are: Decision making or buying, cost opportunity, decision forward or stopping, decision forward or stop with consequence each other related and price sell special (Hariadi, 2002, p. 564).

A must condition fulfilled in order special can be accepted, according to (Pramawati et al., 2021) is a capacity production company Still some are unemployed and there is a market separation between sale normal and sale For serve order special (Kasmiaji, 2002).

RESEARCH METHOD

Data Types and Sources

The types of data presented in writing This is as follows:
1. Quantitative data, in the form of related data with application cost relevant in making decisions to accept or reject order specials like price sell, amount cement production, income company as well as other data that can support tree discussion, is a proposal.
2. Qualitative data, in the form of history short company, structure organization, production process and information other relevant with writing this.

As for the source of the data obtained from research This are:
1. Primary data, namely data obtained through observation direct and interview with leaders and employees existing company relation with the problem under study.
2. Secondary data, namely the data obtained from and other related documents with the issues discussed as well as literature read and used reference by the author.

Method Data Collection
1. Analysis separation semi variable costs into the cost fixed and costs variable, with use method regression square smallest (least square regression method*)* as put forward by Sugiyono (Sugiyono, 2013) with formula:

$$Y = a + b (X)$$

Where: Y = Total semi-variable costs

X = Activity Level (variable free)

a = Total cost still

b = Total Cost variable per unit of activity

For specific parameters a and b can be used equality following this :

$$b = \frac{n \Sigma XY - (\Sigma X)(\Sigma Y)}{n \Sigma X^2 - (\Sigma X)^2} \qquad a = \frac{\Sigma Y - b(\Sigma X)}{n}$$

2. Analysis election Alternative relevant Cost with order special and without order specifically, using variable contribution margin, with formula Sugiri (2006: 106):

Sale	XXX	
Cost Variable	XXX	
margin Contribution		XXX
Cost Still		XXX
Profit clean before tax	XXX	

Criteria in taking decisions according to (Pramawati et al., 2021)

If: then:

Income relevant per unit > Cost relevant order special

Order special   per unit order special   accepted

Income relevant per unit < Cost relevant   order special

Order special   per unit order special   rejected

RESULTS AND DISCUSSION

Overview Object Study

PT Semen Bosowa Maros is a moving company in the field making or established cement production with Deed Number 29 January 1991 from notary Mrs. Mestarian Habie, SH., Notary in Makassar. PT Semen Bosowa Maros is one of the child companies from BOSOWA INVESTAMA which was founded by H.M Aksa Mahmud on April 6, 1978. The background behind the choice is the origin of the name BOSOWA from stands for Bone, Soppeng, and Wajo is based on the background behind the known history of the Bugis Kingdom with the name "Tellu Poccoe" (Three series). In the famous history of the Kingdom of Bone with a system of good government, the famous Soppeng Kingdom with results his abundant agriculture, and the Kingdom of Wajo with a community that has soul high business abbreviated become bosowa (Munawir, 2002).

Investment For project This has been done since 1990. A new cement factory in the area of Tukamasea Village Baruga Subdistrict Bantimurung namely 45 km from Makassar and 10 km from Maros City. concession area covering 1,000 Ha for material raw, 60 Ha for the location factory, and 40 Ha for location housing.

The company is engaged in the cement industry. Since 1999, the company has started producing. However, with far below the targeted capacity that management set beginning production commercial was January 1, 2000. This will give the opportunity for enough work for development in general and South Sulawesi in particular. Because it can absorb about 1,500 people. As of December 31, 2004, and 2005, the company had as many as 1,093 people. Cement marketing is carried out in the domestic market by 60% and if domestic cement needs have been fulfilled, then 40 % for the export market.

Data Analysis

Table 1
Production Capacity
Pt Cement Bosowa Maros, 2014

Month	Capacity Normal Production	Capacity Production Indeed	Capacity Unemployed
January	240,123	169,481	70,624
February	259,000	146,230	112,770
March	248,901	144,610	104,291
April	250,010	124,511	125,499
May	245,900	136,257	109,643
June	250,000	141,298	108,702
July	247,890	160,069	87,821
August	249,904	126,893	123,011
September	258,098	162,681	95,417
October	249,498	165,857	83,641
November	250,870	178,956	71,914
December	249,806	135,860	113,946
Total	3,000,000	1,792,703	1,207,297

Source: Results of Processed Data

Based on table 1 is the results calculation capacity idle (capacity normal production capacity indeed) then obtained results capacity idle (idle capacity) of 1,207,297 tons. (3,000,000 -1,792,703). In utilize capacity unemployed so company offer order special.

Analysis Cost Production

Before done analysis of cost relevant, then especially formerly will cost data is presented obtained production from PT Semen Bosowa Maros who got outlined as follows: (Kholmi & Yuningsih, 2002)

1. Cost Cement Raw Materials

    The magnitude usage material raw manufacture of cement in the cement production process for 2014, got detailed as follows:

Table 2
Raw Material Cost
PT Semen Bosowa Maros, 2014

Type Raw Materials	Purchase Price (IDR)	Quantity	Purchase Raw Materials
1. Clay	45,000	125,300 ton	5,638,500,000
2. Limestones	200,000	293,300 ton	58,660,000,000
3. Fly Ash	250,000	18,200 ton	4,550,000,000
4. Coal	750,000	264,600 ton	198,450,000,000
5. Gypsum	400,000	49,700 ton	19,880,000,000
6. Silica Sand	70,000	176,400 ton	12,348,000,000
7. Copper Slag	350,000	7,600 ton	2,660,000,000
8. Trash	150,000	6,200 ton	930,000,000
Total			**303,116,500,000**

Source: Results of Processed Data

From Table 2, the total usage of known material raw cement production in 2014 is in the amount of IDR 303,116,500,000. -.

2. Labor Costs Direct

    As for the number of hours worked in producing cement according to the company by 8 hours per person and consists of three shift Work every day. So that in one year, they worked to produce cement for 7,200 hours (24 hours x 25 days x 12 months) with a total power Work of 420 people. Furthermore, the cost of power Work is direct IDR 78,351,314,000 (7,200 hours x 420 people x IDR 25,910) (Rantung & Mawikere, 2014).

3. Factory Overhead Cost

    Big factory overhead costs incurred by the company during 2014 got broken down (according to company data) as follows:

1) Cost Treatment	IDR	763,413,000
2) Cost shrinkage	IDR	133,062,351,000
3) Cost Equipment office	IDR	18,536,229,000
4) Cost Tax mine	IDR	6,463,041,000
5) Electricity Costs	IDR	168,639,431,000
6) Cost Insurance	IDR	2,213,184,000
7) Cost repair	IDR	51,485,956,000
8) Bag cement	IDR	72,230,114,000
Total Factory Overhead Cost	**IDR**	**453,393,719,000**

4. Cost Sales and Distribution

    The magnitude cost sales and distribution according to company data during 2014 can detailed as following:

1) Promotion	IDR	8,831,523,000
2) Cost transport and unload	IDR	228,137,818,000
3) Packing and warehouse management	IDR	21,387,844,000
4) Insurance and Rental	IDR	886,336,000
5) Salary, welfare employees and bonus	IDR	11,123,765,000
6) Education, training and development	IDR	217,753,000

7) Electricity, water, telephone and gas	IDR	1,668,740,000
8) Rental	IDR	613,097,400

Amount Cost Sales and Distribution   IDR 272,866,876,400

5. Cost Administration and General

The magnitude cost administration and general company during the year 2014 are as follows:

1) Salary, welfare employees, and tandem	IDR	40,811,258,000
2) Transportation	IDR	2,748,316,000
3) Representations, meals, and contributions	IDR	1,914,495,000
4) Education, training, and development	IDR	1,503,050,000
5) usage materials, electricity, water, and telephone	IDR	4,047,467,000
6) Administration and office supplies	IDR	1,878,148,000
7) Taxes, insurance, and rent	IDR	11,467,736,000
8) Maintenance	IDR	1,762,598,000
9) Survey and Research	IDR	179,626,000
10) Registration and permit	IDR	517,486,000
11) Professional services	IDR	2,397,845,000
12) Medical	IDR	471,996,000
13) Depreciation and amortization	IDR	10,407,650,000
14) Benefit Expense Pension	IDR	6,093,439,000
15) Others	IDR	480,159,800

Cost Amount Adm and General   IDR 89,123,603,800

Based on the above data, next will served details semi variable costs from month January to December 2014 thru table 3 following this:(Saputra, 2012)

Table 3
Semi Variable Cost Data
PT Semen Bosowa Maros Year 2014

Month	Factory Repair Costs	Factory Electricity Costs	Office Maintenance Costs	Office Telp And Electricity Costs
Januari-June	25,742,978,000	84,319,715,500	881,299,000	834,370,000
July -Dec	25,742,978,000	84,319,715,500	881,299,000	834,370,000
Total	**51,485,956,000**	**168,639,431,000**	**1,762,598,000**	**1,668,740,000**

Source : PT Semen Bosowa Maros

Based on table 3 above is data regarding the cost repair factory, cost electricity factory, cost of maintenance office, fee electricity, and telephone office so can do separation semi-variable costs to in component cost variables and costs still can determine with use of method square smallest possible seen through table 4 as follows: (Hernanik, 2020)

Table 4
Production Volume Regression With Factory Repair Costs
PT Semen Bosowa Maros, 2014

Month	Production Volume (X)	Cost repair (Y)	X ^{2}	XY
Jan- June	862,387	25,742,978,000	743,711,337,769	22,200,409,568,486,000
July -Dec	930,316	25,742,978,000	865,487,859,856	23,949,104,321,048,000
Amount	**1,792,703**	**51,485,956,000**	**1,609,199,197,625**	**46,149,513,889,534,000**

Source: Results of Processed Data

Based on Table 4 regarding results regression between production volumes with cost repair and maintenance assets still from month January to month December in 2014 then

furthermore magnitude cost variable per ton (b) can be determined through the formula as follows:

$$b = \frac{n \sum XY - (\sum X)(\sum Y)}{n \sum X^2 - (\sum X)^2}$$

$$b = \frac{12\ (46,149,\ 51\ 3,889,\ 5\ 34,000) - (1,792,703)\ (51,485,956,000)}{12\ (1.6\ 09.199197.625) - (1.792.703)^2}$$

$$b = \frac{553,794,166,674,408,000 - 92,299,027,779,068,000}{19,310,390,371,\ 500 - 3,213,784,046,209}$$

$$b = \frac{461,495,138,895,340,000}{16,096,606,325,291}$$

$$b = 28,670.34$$

Whereas value a can be determined through the calculation following this:

$$a = \frac{\sum Y - b \sum X}{n}$$

$$a = \frac{51,485,956,\ 000 - 28,670.34\ (1,792,703)}{12}$$

$$a = \frac{51,485,956,000 - 51,397,400,375.21}{12}$$

$$a = IDR\ 7,379,635.40$$

With thereby so linear trend equation is :
$$Y = 7,379,635.40 + 28,670.34\ (X)$$

Then separation semi-variable costs can be determined as follows:

Cost fixed (a)	=	88,555,624.79
(7,379,635.40 x 12 months)		
Cost variable (b)	=	51,397,400,375.21
(28,670.34 x 1,792,703)		(+)
Total cost	=	51,485,956,000

Table 5
Production Volume Regression With Factory Electricity Costs
PT Semen Bosowa Maros, 2014

Month	Production Volume (X)	Electricity Cost Factory (Y)	X^2	XY
Jan- June	862,387	84,319,715,500	743,711,337,769	72,716,226,490,898,500
July -Dec	930,316	84,319,715,500	865,487,859,856	78,443,980,445,098,000
Total	**1,792,703**	**168,639,431,000**	**1,609,199,197,625**	**151,160,206,935,996,000**

Source: Results of Processed Data

Based on Table data 5 above so magnitude cost variable (b) is countable as follows:

$$b = \frac{n \sum XY - (\sum X)(\sum Y)}{n \sum X^2 - (\sum X)^2}$$

$$b = \frac{12\ (151,160,206,935,996,000) - (1,792,703)\ (168,639,431,000)}{12\ (1.6\ 09,199,197,625) - (1,792,703)^2}$$

$$b = \frac{1,813,922,483,231,960,000 - 302,320,413,871,993,000}{19,310,390,371,500 - 3,213,784,046,209}$$

$$b = \frac{1,511,602,069,359,960,000}{16,096,606,325,291}$$

$$b = 93.908$$

Whereas value a can be determined through the calculation following this:

$$a = \frac{\sum Y - b \sum X}{n}$$

a = 168,639,431,000 **-** 93,908 (1,792,703)
            12
a = 168,639,431,000 **-** 168,349,371,897.73
            12
a = IDR 24,171,592
   With thereby so linear trend equation is:
      Y = 24,171,592 + 93,908 (X)
   Then separation semi variable costs can be determined as following:
 Cost fixed (a)   =   290,059,102.27
 (24,171,592 x 12 months)
 Cost variable (b)   =   168,349,371,897.73
 (93,908 x 1,792,703)   (+)
    Total cost   =   168,639,431,000

Table 6
Regression Of Production Volume With Maintenance Costs Of PT Semen Bosowa Maros Office In 2014

Month	Production Volume (X)	Cost maintenance Office (Y)	X^2	XY
Jan-Jun	862,387	881,299,000	743,711,337,769	760,020,800,713,000
Jul-Dec	930,316	881,299,000	865,487,859,856	819,886,560,484,000
Totalt	**1,792,703**	**1,762,598,000**	**1,609,199,197,625**	**1,579,907,361,197,000**

Source : Results of Processed Data

Based on data table 6 above so magnitude cost variable (b) countable as follows:
 b = n ΣXY – (ΣX) (ΣY)
       n ΣX ^{2} – (ΣX) ^{2}
 b = 12 (1,579,907,361,197,000) - (1,792,703) (1,762,598,00)
       12 (1.6 09,199,197,625) - (1,792,703) ^{2}
 b = 18,958,888,334,364,000 - 3,159,814,722,394,000
       19,310,390,371,500 – 3,213,784,046,209
 b = 15,799,073,611,970,000
       16,096,606,325,291
 b = 982

Whereas value a can be determined through the calculation following this:
a = ΣY – b ΣX
       n
a = 1,762,598,000 - 982 (1,792,703)
            12
a = 1,762,598,000 **-** 1,759,566,338.96
            12
a = IDR 252,638.42
With thereby so linear trend equation is:
      Y = 252,638.42 + 982 (X)

Then separation semi-variable costs can be determined as follows:
 Cost fixed (a)   =   3,031,661.04
 (252,638.42 x 12 months)
 Cost variable (b)   =   1,759,566,338.96
 (982 x 1,792,703)   (+)
    Total cost   =   1,762,598,000

Table 7
Production Volume Regression With Electricity and Office Telephone Costs of
PT Semen Bosowa Maros, 2014

Month	Production Volume (X)	Cost electricity and telp office (Y)	X^2	XY
Jan-Jun	862,387	834,370,000	743,711,337,769	719,549,841,190,000
Jul-Dec	930,316	834,370,000	865,487,859,856	776,227,760,920,000
Total	**1,792,703**	**1,668,740,000**	**1,609,199,197,625**	**1,495,777,602,110,000**

Source: Results of Processed Data

Based on table 7 about the results regression between production volumes with cost of electricity and telephone office in 2014 the furthermore magnitude of cost variable per ton (b) can be determined through formula as follows:

$$b = \frac{n\,\Sigma XY - (\Sigma X)(\Sigma Y)}{n\,\Sigma X^2 - (\Sigma X)^2}$$

$$b = \frac{12\,(1,495,777,602,110,000) - (1,792,703)(1,668,740,000)}{12\,(1.6\,09,199,197,625) - (1,792,703)^2}$$

$$b = \frac{17,949,331,225,320,000 - 2,991,555,204,220,000}{19,310,390,371,500 - 3,213,784,046,209}$$

$$b = \frac{14,957,776,021,100,000}{16,096,606,325,291}$$

$$b = 929.25$$

Whereas value a can be determined through the calculation following this:

$$a = \frac{\Sigma Y - b\,\Sigma X}{n}$$

$$a = \frac{1,668,740,000 - 929.25\,(1,792,703)}{12}$$

$$a = \frac{1,668,740,000 - 1,665,869,774}{12}$$

a = IDR 239,185.47

With thereby so linear trend equation is:

$$Y = 239,185.47 + 929.25\,(X)$$

Then separation semi-variable costs can be determined as follows:

Cost fixed (a)	=	2,870,225.68
(239,185.47 x 12 months)		
Cost variable (b)	=	1,665,869,774.32
(929.25 x 1,792,703)		(+)
total cost	=	1,668,740,000

From the results separation semi- variable costs so furthermore will be served details of cost variables and costs still can see in table 8 following this: (Muqodim, 2005)

Table 8
Production Cost Calculation
PT Semen Bosowa Maros, 2014

Type Cost	Cost Still	Cost Variable	Total Cost (Rp)
A. Cost Production			
1. Material raw & auxiliary			
● Cost material raw	-	303,116,500,000	303,116,500,000
● Cost material explosive	-	2,932,466,000	2,932,466,000
● Cost material chemistry	-	350,616,000	350,616,000
● Cost material fuel & lubricants	-	26,714,054,000	26,714,054,000
Material Totals raw & auxiliary	-	**403,343,750,000**	**403,343,750,000**
2. By. Labor _ Direct	-	**78,351,314,000**	**78,351,314,000**
3. Factory Overhead Cost			
● Cost weighting	763,413,000	-	763,413,000
● Cost depreciation	133,062,351,000	-	133,062,351,000
● Cost equipment	18,536,229,000	-	18,536,229,000
● Cost tax mine	6,463,041,000	-	6,463,041,000
● Cost electricity factory	290,059,102	168,349,371,898	168,639,431,000
● Cost Insurance	2,213,184,000	-	213,184,000
● Cost repair	88,555,625	51,397,400,375	51,485,956,000
● Bag cement	72,230,114,000	-	72,230,114,000
Total Factory Overhead Cost	**233,646,946,727**	**219,746,772,273**	**451,393,719,000**
Total Cost Production	**233,646,946,727**	**701,441,836,273**	**933,088,783,000**
B. Cost Non Production			
1. Cost Sale & Disclaimer _			
● Cost Promotion	8,831,523,000	-	8,831,523,000
● Cost and cost . & demolish	228,137,818,000	-	228,137,818,000
● By. Packing & Management	21,387,844,000	-	21,387,844,000
● Cost Insurance and Rentals	886,336,000	-	886,336,000
● Wages employees and bonuses	11,123,765,000	-	11,123,765,000
● Education and training	217.753000	-	217,753,000
● Electricity, water, telp and gas	2,870,226	1,665,869,774	1,668,740,000
● Rentals	613,097,400	-	613,097,400
Total Cost Sale	**260,077,241,626**	**1,665,869,774**	**272,866,876,400**
2. Admin & general costs			
● Cost Wages employee			
● Cost Transportation	40,811,258,000	-	40,811,258,000
● Cost Representation	2,748,316,000	-	2,748,316,000
● Cost Education and training	1,914,495,000	-	1,914,495,000
● Cost electricity, water and telp	1,503,050,000	-	1,503,050,000
● Cost Admin and office supplies	4,047,467,000	-	4,047,467,000
● By. tax, insurance and rent	1,878,148,000	-	1,878,148,000
● Cost maintenance	11,467,736,000	-	11,467,736,000
● Survey and Research Fees	3,031,661	1,759,566,339	1,762,598,000
● Registration and permits	179,626,000	-	179,626,000
● Professional services	517,486,000	-	517,486,000
● Medical	2,397,845,000	-	2,397,845,000
● Depreciation and amortization	471,996,000	-	471,996,000
● Benefit Expense Pension	10,407,650,000	-	10,407,650,000
● Etc	6,093,439,000	-	6,093,439,000
	480,159,800	-	480,159,800
Total Adm & general costs	**84,921,703,461**	**1,759,566,339**	**86,681,269,800**

Total Non- Production Costs	344,998,945,087	1,759,566,339	359,548,146,200
Total Cost	578,645,891,814	703,201,402, 612	1,292,636,929,200

Source: PT Semen Bosowa Maros

From Table 8 above, it is known that in a year for cement producing companies, the cost is still in the amount of IDR 578,645,891,814. After known total cost production during a year so costs are grouped to in cost relevant and not relevant that will become consideration in taking decision accept or reject order special (Hansen & Mowen, 2011).

Furthermore will served magnitude cost relevant for decision accept or reject order special For 2014 which can see through table following this:

Table 9
Costs Relevant And Not Relevant To The Decision To Accept Or Refuse A Special Order
PT Semen Bosowa Maros, 2014

Type Raw Materials	Relevant Per Ton	No Relevant
Clay	3,145.24	-
Limestones	32,721.48	-
Fly Ash	2,538.06	-
Coal	110,698.57	-
Gypsum	11,089.38	-
Silica Sand	6,887.91	-
Copper Slag	1,483.79	-
Trash	518.76	-
Bag cement	40,291.10	-
Labor Costs _ Direct	23,017.99	-
Cost Repair and Maintenance	983.20	-
Cost Transport and Unload	127,258.91	-
Promotion	4,926.36	-
Fuel and Lubricant Expenses	14,901.52	-
Material chemistry	195.57	-
explosive	1,635.77	-
Cost power Work not direct	-	10,040.68
Cost insurance and rental	-	494.41
Cost depreciation	-	74,224.30
Cost electricity and telephone	-	104,110.45
Wages part sale	-	6,205.01
Wages part admin / general	-	22,765.17
Cost repair Assets Still	-	28,719.68
Total Cost Still	**382,293.61**	**246,559.70**

Source : PT Semen Bosowa Maros

Table 9 shows that total cost relevant issued by PT Semen Bosowa Maros during the year 2014 is IDR 382,293.61 per ton, meanwhile cost no relevant IDR 246,559.70.

Analysis Cost Relevant in Accept or Reject Order Special

Before done analysis cost relevant , after all formerly will presented sales data that is as following :

Table 10
Cement Sales Data
PT Semen Bosowa Maros, 2014

Month	Sales Volume Cement (Tons)
January	136,675
February	135,690
March	141,436
April	129,812
May	144,818
June	146,066
July	106,558
August	146,010
September	159,564
October	173,698
November	192,550
December	147,681
Total	**1,760,558**

Source: PT Semen Bosowa Maros

As stated in the data above it appears that the sales volume of cement in 2014 amounted to 1,760,558 tons sold with the price per ton being IDR 1,125,000. From 1,207,297 tons idle capacity. So that company will utilize idle capacity to accept special offers.

From the statement above, then furthermore will be served calculation profit make a loss with costing variable during 2014 which can see through the following table 11 this:

Table 11
Calculation Of Profit And Loss With Variable Costing
PT Semen Bosowa Maros, 2014

Sale	IDR 2,016,790,875,000	
1,125,000 x 1,792,703		
Fees variable	(IDR 703,201,402,612)	
Contribution Margin		IDR 1,313,589,472,388
Cost Fixed		(IDR 578,645,891,814)
Profit clean before tax	**IDR 734,943,580,574**	

Source: Results of Processed Data

From data regarding calculation, profit made a loss with variable costing in 2014, the profit was clean before tax in the amount of IDR 734,943,580,574. So, the company utilize the capacity unemployed with accept order special that is as follows:

1. PT Semen Bosowa Maros accepted an order special from Distributor Province by month January 2014 amounted to 12,443 tons with price IDR 1,100,000 per ton.
2. PT Semen Bosowa Maros accepted an order special from Non Provincial Distributors in the month July 2014 amounted to 19,202 tons with price selling IDR 1,080,000 per ton.

Based on order data existing special, next will served income cost relevant on order specifically on the table following this:

Table 12
Analysis Of Relevant Costs In The Acceptance Decision or Refuse Special Orders In 2014
(Alternative I Selling Price IDR 1,100,000)

Information	Without Order Special	Order Special	Difference
Sales:			
(1,125,000 x 1,792,703)	2,016,790,875,000	2,016,790,875,000	-
Order Special :			
(1,100,000 x 12,443)	**-**	13,687,300,000	13,687,300,000
Total Sales	2,016,790,875,000	2,030,478,175,000	13,687,300,000
Cost Variable			
(1,125,000 x 382,293.61)	430,080,311,250	430,080,311,250	-
(12,443 x 382,293.61)	-	4,756,879,389	4,756,879,389
Total Cost Variable	430,080,311,250	434,837,190,639	4,756,879,389
Margin Contribution	1,586,710,563,750	1,595,640,984,361	8,930,420,611
Cost Still	578,645,891,814	578,645,891,814	8,930,420,611
Profit clean before tax	**996,940,906,936**	**1,005,871,327,547**	**8,930,420,611**

Source : Results of Processed Data

Based on table 12, is analysis cost relevant to accept or refuse orders special shows that with order specifically the size 12,443 tons and prices sell per ton of IDR 1,100,000 can be accepted because additional profit earned in the amount of IDR 8,930,420,611 and other than That For price selling per ton of cement > cost variable per ton.

Furthermore will be served calculation of profit make a loss on order special can see in table following:

Table 13
Calculation Of Calculation Of Profit And Loss 2014 Special Orders
(Alternative I Selling Price IDR 1,100,000)

Income Relevant	
(12,443 x Rp 1,100,000)	IDR 13,687,300,000
Cost Relevant	
(2,443 x Rp 382,293.61)	(IDR 4,756,879,389)
Profit Relevant	**IDR 8,930,420,611**

Source : Results of Processed Data

Based on table 13 above, it shows that order special for Alternative I can accept because order special can give profit as big as IDR 8,930,420,611.

Next, yes will be served income cost relevant on order special for alternative II with price selling IDR 1,080,000 is as following:

Table 14
Analysis Of Relevant Costs In Decision To Accept Or Refuse Special Orders In 2014
(Alternative Ii, Selling Price IDR 1,080,000)

Information	Without Order Special	Order Special	Difference
Sales :			
(1,125,000 x 1,792,703)	2,016,790,875,000	2,016,790,875,000	-
Order Special :			
(1,080,000 x 19,202)	**-**	20,738,160,000	20,738,160,000
Total Sales	2,016,790,875,000	2,037,529,035,000	20,738,160,000
Cost Variable			
(1,125,000 x 382,293.61)	430,080,311,250	430,080,311,250	-
(19,202 x 382,293.61)	-	7,340,801,899	7,340,801,899
Total Cost Variable	430,080,311,250	437,421,113,149	7,340,801,899
Margin Contribution	1,586,710,563,750	1,600,107,921,851	13,397,358,101
Cost Still	578,645,891,814	578,645,891,814	13,397,358,101
Profit clean before tax	**996,940,906,936**	**1,010,338,265,037**	**13,397,358,101**

Source: Results of Processed Data

Based on the results analysis of Table 14 orders special from Non- Provincial Distributors for Alternative II obtained in July 2014 show that with order special as big 19.202 with a price selling per ton IDR 1,080,000. The company will get a contribution profit in the amount of IDR 13,397,358,101. because that company must receive the special order

Furthermore will serve to calculate profit make a loss on order specials can see in the table following this:

Table 15
Calculation Of Calculation Of Profit And Loss 2014 Special Orders
(Alternative I Selling Price IDR 1,080,000)

Income Relevant	
(19,202 x Rp 1,080,000)	IDR 20,738,160,000
Cost Relevant	
(19,202 x Rp 382,293.61)	(IDR 7,340,801,899)
Profit Relevant	**IDR 13,397,358,101**

Source: Results of Processed Data

Based on table 15 above, shows that the order special for Alternative II is to be accepted because the amount the special order can give profit as big as IDR 13,397,358,101.

CONCLUSION

From the results analysis and discussion about application cost relevant as a tool taking the decision to accept or reject something order specifically for the company PT Semen Bosowa Maros, then can be the conclusion from the whole results analysis and discussion that is, taking a decision in accept or reject order special show that from proposed alternative capable give profit for the company. From the alternative, I with price sell IDR 1,100,000 per ton as much 12,443 per ton can accept because of the total cost variable small more that is IDR 4,756,879,389. Meanwhile, income relevance was found at IDR13,687,300,000. So the special order received by profit is as big as IDR 8,930,420,611. An alternative price II selling IDR 1.080.000 per ton as much as 19,202 ton can be accepted because the total cost variable small more that is IDR 7,340,801,899 meanwhile income relevance found that is IDR 20,738,160,000 up to the special order this received by profit relevant as big as IDR 13,397,358,101. With thereby second alternative native order specials can be accepted, because it can add profit to the company.

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