

ABSTRAK

Analisis Biaya Relevan dalam Pengambilan Keputusan Menerima atau Menolak Pesanan Khusus Pada PT Singapore Tailor Textile

Fasilla Widya Agustina, 2026 (xv + 91 Halaman)

Email: sillaagustina325@gmail.com

Jurusan Akuntansi Politeknik Negeri Sriwijaya

Laporan akhir ini bertujuan untuk menganalisis biaya relevan dalam pengambilan keputusan menerima atau menolak pesanan khusus pada PT Singapore Tailor Textile yang merupakan perusahaan jasa konveksi penyedia pakaian dinas harian, PDU, Jas, dan seragam lainnya. Pengumpulan data dilakukan melalui wawancara, observasi, dan dokumentasi sehingga diperoleh data primer data sekunder berupa biaya bahan baku, tenaga kerja langsung, serta biaya overhead pabrik seperti listrik, air, telepon. Berdasarkan hasil wawancara, diketahui bahwa perusahaan belum melakukan pengklasifikasian dan perhitungan biaya relevan secara tepat atas lima pesanan khusus yang pernah diterima, yaitu 300 unit baju olahraga dan 250 unit baju batik pada Juni 2025, 100 unit rompi pada Agustus 2025, 35 unit PDH Osis pada September 2024, serta 110 unit kemeja komunitas pada April 2023, sehingga perusahaan kesulitan menentukan kelayakan pesanan yang ditawarkan dibawah harga jual normal. Hasil analisis menunjukkan bahwa perhitungan yang dilakukan perusahaan masih memasukkan unsur biaya tidak relevan seperti biaya penyusutan aset tetap dan biaya perawatan mesin, sehingga laba yang diperoleh perusahaan menjadi lebih kecil dibandingkan dengan laba hasil analisis penulis yang hanya memperhitungkan biaya relevan. PT Singapore Tailor Textile sebaiknya menerapkan analisis biaya relevan secara konsisten pada setiap pesanan khusus agar dapat meminimalisir kerugian dan dapat dijadikan strategi perusahaan dalam meningkatkan laba.

Kata Kunci: Biaya Relevan, Pengambilan Keputusan, Menerima atau Menolak, Pesanan Khusus.

ABSTRACT

Relevant Cost Analysis in the Decision to Accept or Reject Special Orders at PT Singapore Tailor Textile

Fasilla Widya Agustina, 2026 (xv + 91 Pages)

Email: sillaagustina325@gmail.com

Accounting Departement State Polytechnic of Sriwijaya Palembang

This final report aims to analyze relevant costs in the decision to accept or reject special orders at PT Singapore Tailor Textile, a garment manufacturing company providing daily uniforms, PDUs, jackets, and other uniforms. Data collection was conducted through interviews, observation, and documentation to obtain primary data, as well as secondary data in the form of raw material costs, direct labor costs, and factory overhead costs such as electricity, air conditioning, and telephone costs. Based on the interview results, it was discovered that the company had not properly classified and calculated relevant costs for five special orders it had received: 300 units of sportswear and 250 units of batik shirts in June 2025, 100 units of vests in August 2025, 35 units of Student Council Student Apparel (PDH) in September 2024, and 110 units of community service in April 2023. Consequently, the company reached the orders offered below the normal selling price. The analysis showed that the company's calculations still included irrelevant cost elements such as fixed asset depreciation and machine maintenance costs, resulting in a lower profit compared to the author's analysis, which only included relevant costs. PT Singapore Tailor Textile should consistently apply relevant cost analysis to each special order to minimize losses and can be used as a strategy to increase profits.

Key Words: Variance Analysis, Budget Cost, Cost Realization, Project Cost Control