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Differential Analysis in Ultra Micro Business: The role of Activity Based Costing

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Abstract

Production costs are a part of determining the cost of goods that can affect the amount of profit generated by the company. The development of research is still limited to an effort to consider several traditional counting techniques, differential analysis and Activity Based Costing (ABC) separately. This study seeks to explore the role of differential analysis using the Activity Based Costing (ABC) method in the simultaneous analysis mechanism. This study uses a qualitative method. This research uses Ultra Micro Based on initial observations, it is shown that the understanding of the management of cost information is still very limited. Thus, an exploration was carried out by facilitating the preparation of a differential analysis by elaborating activity-based costing in the system for determining the cost of production. The results showed that the application of differential costs as the basis for making special orders decisions was to add up all production costs, variable costs and fixed costs. The profit obtained is greater than the profit obtained without a special order and the best alternative used by the company in making decisions is receiving from customers.

Keywords: *Activity Based Costing, Differential Costing, Process Costing*

INTODUCTION

The increasingly massive development of information technology has an impact on individual and organizational behavior (Rohma and Zakiyah, 2021). Technological developments also encourage business actors to innovate by utilizing information technology in order to survive and compete to maintain business continuity. In addition to being required to always innovate, a business must also be able to maintain the quality of the products produced and also the appropriate selling price (Rohma and Sholihah, 2022).

Small and Medium Enterprises (SMEs) have an important role in the Indonesian economy. Law No. 20 of 2008 explains that SMEs have the goal of growing and developing businesses in order to build a national economy based on a just economic democracy. SMEs in Indonesia have contributed greatly to the national GDP (Gross Domestic Product) of 55.56% based on data from

Vol. 2, No. 2 : 2025 pp.93-106
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ISSN 3031-9110

the Planning Bureau of the Ministry of Cooperatives and SMEs of the Republic of Indonesia, in 2008. SMEs need an application that can integrate and automate business processes to increase business competitiveness (Saputro, 2010)

Profit is one of the main orientations of an organization. This causes demands for MSME management to work hard to generate maximum profit. One of the efforts made to optimize costs is by controlling production costs (Rohma and Solihah, 2022). Related to its relationship with profit, the mechanism for determining the selling price of a product becomes a crucial issue. There are several things that must be considered to encourage business sustainability, including production cost factors, customers, competitors, operations, and business benefits (Dian and Rilla, 2017; Rohma and Prasiwi, 2022; Rohma and Febrianti, 2022).

Every company when wanting a significant increase in profits in its company must understand managerial accounting. Managerial accounting has an important role in providing financial information for managers and internal information users (Warsidi, 2012; Rohma and Prasiwi, 2022). Calculation of the cost of production is the main consideration in determining the selling price so that the company can compete and optimize profitability. The method of determining the cost of production is a way of calculating cost elements in production costs. In the process of calculating all cost elements into production costs, each business actor does it differently (Dian and Rilla, 2017; Rohma and Febrianti, 2022).

Several mechanisms used are the main considerations in the process of determining the cost of production, both process-based and order-based systems to optimize profits, including differential analysis, activity-based costing and traditional cost analysis. Research developments have attempted to consider various efforts to consider efforts to encourage profit optimization through differential analysis, activity-based costing, traditional cost analysis, derivative analysis. Several studies have considered and reviewed the effectiveness of ABC in providing better cost calculation information (Kapojos et al., 2014; Saputri, 2013; Suryadi, 2018; Raras, 2018; Caroline and Wokas, 2016; Kaukab, 2019). Qurani (2021) reviewed derivative analysis. Meanwhile, several studies consider differential analysis in purchasing materials to minimize production costs (Tilar et al., 2015; Korinawati et al., 2017; Salsabila et al., 2020; Sa'adah, 2019; Pinonton et al., 2020; Salsabila, 2020; Taare and Runtu, 2014; Rohma and Febrianti, 2022)

Based on the description above, in order to encourage optimization of profitability, an adequate understanding of differential analysis and cost determination basis based on activity-based costing (ABC) is required. However, research developments are still limited to efforts to consider several differential analysis techniques and ABC separately. Meanwhile, the cost mechanism is quite comprehensive. Thus, this study seeks to explore the role of differential analysis with the ABC method in the analysis mechanism simultaneously. This study uses a

Vol. 2, No. 2 : 2025 pp.93-106
DOI: https://doi.org/10.52620/jseba.v2i2.179
ISSN 3031-9110

qualitative method with a case study approach with an interpretive approach. This study uses UMKM X in the manufacturing business sector which based on initial observations shows that understanding of cost information management is still very limited. Thus, further exploration and analysis of the role of differential analysis is needed by elaborating activity-based costing (ABC) in the production cost determination system.

The purpose of this study is to explore the role of differential analysis simultaneously with activity-based costing (ABC) in the production cost determination system. The use of differential analysis is expected to help MSMEs to make decisions to accept or reject orders. The contribution of this study is divided into two main parts. First, empirically this study complements previous research studies by considering the role of differential analysis based on ABC simultaneously. The development of the study looks separately between differential analysis and ABC. Second, practically the results of this study provide information and a basis for consideration in making product decisions based on orders or not.

Kamarudin (2013:13) states that ABC is a process that calculates the cost of objects such as products, services and customers. ABC charges resource costs to organizational activities. Activity costs are charged to products, customers and services to create demand for activities. The ABC system is carried out on the basis of the idea that the cause of costs is the activities carried out in a company, so it is reasonable if the allocation of indirect costs is based on these activities. The main concept in this concept includes company activities that consume resources and products or services that consume activities.

Supriyono (1999) explained that there are several benefits of ABC including more accurate determination of production cost, improving the quality of decision making, improving strategic planning, and better ability to manage (continuously improve) activities. The ABC method improves the accuracy of product cost calculations by recognizing that many fixed overhead costs vary in proportion to changes other than based on production volume. By understanding what causes these costs to increase and decrease, these costs can be traced to each product. This cause and effect relationship allows managers to improve the accuracy of product cost calculations which can significantly improve decision making (Hansen and Mowen, 1999: 157-158). Simamora (2013:122) explains that the ABC system divides activity classification into 4 levels, namely unit - level activities , batch-level activities , product /service- sustaining activities , facility-sustaining activities .

The cost of production is the production cost incurred by a company in a certain period. Ariefiansyah and Utami (2012:38) explain that the cost of production is all costs incurred by the company in producing goods. Rohma and Solihah (2022) explain that the conventional determination of the cost of production is by charging all elements of production costs (raw

Vol. 2, No. 2 : 2025 pp.93-106
DOI: https://doi.org/10.52620/jseba.v2i2.179
ISSN 3031-9110

material costs, labor costs and factory overhead costs), both fixed and variable, to products or services. Sodikin (2015:133) explains that differential analysis is a decision model that can be used to evaluate differences in revenue and costs associated with various alternative actions. Hansen and Mowen (2016:74) state that there are several benefits of differential accounting information in decision making faced by management or company managers including make -or-buy decisions, keep-or-drop decisions , special-order decisions , and sell-or-process further decisions.

METHODOLOGY

This study uses a qualitative method with a case study approach. Creswell (2014) explains that the case study approach is a research strategy to investigate a program, activity, process, or group of individuals. In this study, complete information collection uses data collection procedures under a specified time. The location of this study is one of the micro businesses engaged in manufacturing. In this study, it is called micro business "X". The informants in this study are the owners and employees of micro business X. The criteria for informants in this study include business owners because they are directly related to the supervision of the production process, compensation, and measurement of sales performance and employee performance. In addition, employees act as informants because they are directly related to the main business activities and are the main objects in the performance evaluation process.

Interviews in this study were conducted with owners and employees in an unstructured manner. The use of unstructured interviews was carried out to obtain more in-depth information about the conditions at the research location. The data collection procedure in this study is in accordance with what was conveyed by Creswell (2014), including observation, interviews, and documentation. First, observation is carried out by observing directly in the field to capture the phenomena to be studied. Second, interviews are conducted by providing initial questions and then carried out in an unstructured manner. Third, documentation is carried out by collecting qualitative documents that complement the use of observation and interview methods in qualitative research, which can be in the form of writing, pictures, and so on.

Creswell (2014) explains that in qualitative research, data collection and analysis must take place simultaneously. Furthermore, Creswell (2014) explains that data analysis is an ongoing process throughout the research. Therefore, there are several data analysis efforts carried out in this study, namely data collection based on certain categories, data interpretation processes, data pattern formation, and data alignment from several sources and then conducting analysis.

Vol. 2, No. 2 : 2025 pp.93-106
DOI: https://doi.org/10.52620/jseba.v2i2.179
ISSN 3031-9110

Research Sites and Informants

The research site is UMKM X located on Jalan Udang RT.03 RW.02 Sedati, Sidoarjo, East Java. The data source used in this study is primary data. In this study, the author uses data collection techniques. First, unstructured interviews, The technique used in this study is unstructured interviews. Unstructured interviews are free interviews where researchers do not use interview guidelines that have been systematically arranged (Moleong, 2011: 190). This is done to find out the in-depth knowledge of the informant. The implementation of this unstructured interview also makes the informant more free to express his thoughts and is allowed to flow according to the events as they are. Second, observation, namely by direct or careful observation of the implementation of organizational operations. Informants are people in research who are used to provide information about the Moleong research site (2007: 132).

Moleong (2007: 132) emphasized that an informant must have a lot of experience about the research background. The amount of experience of the informant can help the objectives to be achieved by the researcher to obtain overall information from all activities and then detailed from each uniqueness of the information obtained. There are several criteria in selecting the informants used in this study, namely key informants (founders, business owners and employees of Business X). The founders and business owners are parties who understand the business conditions and activities and the implementation of the business that occurs in it because the founder or business owner is like a leader in a business who understands all activities that occur in the business. Interviews were conducted with the founders and owners of the researcher's business to obtain information about the conditions and activities that occur as a whole in the business.

Data retrieval

Without knowing the steps of data collection or data collection techniques, this study will not obtain data that meets the established data standards (Sugiyono, 2007: 224). Data collection or data collection techniques have an important role in obtaining data as study material to be presented. The steps of data collection or data collection techniques used in this study are interviews and documentation.

Degree of Trust

Validity of data for research validity, researchers use triangulation. (Moleong, 2011: 330) explains that triangulation is a data validity checking technique that utilizes something else. Outside the data for checking purposes or as a comparison to the data. The triangulation technique that is widely used is checking through other sources. The triangulation technique used

Vol. 2, No. 2 : 2025 pp.93-106
DOI: https://doi.org/10.52620/jseba.v2i2.179
ISSN 3031-9110

in this study is source triangulation which means comparing and checking back the degree of trustworthiness of information obtained through different times and tools.

RESULT AND DISCUSSION

In general, a business focuses on the cost of production on 3 aspects of costs, namely raw material costs, labor costs, and factory overhead costs. The use of standard raw materials, standard raw material costs consist of standard raw material prices and standard raw material quantities. The results of the analysis show that the price of raw materials has been set based on the average price level of the list on the market. Furthermore, the standard raw material quantity is determined by the production manager. The determination of the standard quantity of raw materials is determined by conducting an analysis of past records, where in the receipt of raw material shipments.

Table 1. Standard raw material calculations

Information	Unit	Standard Price (Rp)	Quantity	Amount (Rp)
Tapioca flour	Kg	10,000	15	150,000
Flour	Kg	11,000	6	66,000
Pepper powder	Sachet	1000	12	12,000
Salt	Thanks	2,000	1	2,000
Garlic	Kg	25,000	0.25	6,250

Calculation of Production Cost with Traditional System

Based on the research conducted, the x business industry in determining the cost of the company's products still uses conventional cost accounting methods that only consider direct costs without considering indirect costs. The first stage, namely factory overhead costs are accumulated into one unit for the entire factory with cost allocation in the form of product units. The second stage, namely factory overhead costs are charged to products by multiplying the rate by the costs used for each product. The calculation of the cost of production with the traditional system is presented as follows:

Table 2. Calculation of production costs using the traditional system

Product A			
Cost Elements	Total Cost (Rp)	Number of Packs	Cost per unit
Main Cost	103,750	50	2.075
Factory Overhead Costs = 4.240 * 50	212,000	50	4.240
Amount	315,750	50	6.315

Vol. 2, No. 2 : 2025 pp.93-106
DOI: https://doi.org/10.52620/jseba.v2i2.179
ISSN 3031-9110

Product B			
Main Cost	237,500	60	3.958
Factory Overhead Costs = 4.240 * 60	254,400	60	4.240
Amount	489,900	600	8.198
Product C			
Main Cost	124,000	40	3.100
Factory Overhead Costs = 4,240 * 40	169,600	40	4.240
Amount	325.100	40	7,340

Table 3. Cost of production of traditional systems

No	Type of Fee	Total Cost (Rp)
1	Product A	6.315
2	Product B	8.198
3	Product C	7,340

Activities can be classified into four levels of activity. Cost drivers or cost triggers are the allocation bases used in *activity-based costing systems* which are factors that determine how much or how much effort and workload are needed to carry out an activity (Warindrani, 2006). *Cost drivers* according to (2011) are factors that can explain the consumption of overhead costs. There are two types of cost *drivers* , namely *cost drivers* based on units , namely charging overhead costs to products through the use of a single *overhead rate* by all departments. *Cost drivers* based on *non-* units, are causal factors other than units that explain *overhead consumption*.

Table 4. Classification of costs based on activity

Activity Level	BOP Components	Amount (Rp)
Unit Level Activities	Cost of auxiliary materials	389,000
	Energy Costs	50,000
Batch Level Activity	Indirect labor costs	0
	Machine maintenance costs	0
Product Level Activities	Product packaging costs	155,000
Facility Level Activities	Equipment depreciation expense	25,000
	Amount	636,000

Vol. 2, No. 2 : 2025 pp.93-106
DOI: https://doi.org/10.52620/jseba.v2i2.179
ISSN 3031-9110

Table 5. *Cost drivers*

Cost Driver	Product A	Product B	Product C	Amount
Number of Units	50	40	60	150 Unit
Number of kWh	1.35	0.9	2.25	4.5 kWh

Homogeneous cost pool *is* a collection of overhead costs that are logically related to the tasks performed and the various costs can be explained by a single cost driver . Pool *rate* is the overhead cost per unit *cost driver* calculated using the formula for total overhead costs for an activity group divided by the activity measurement base for that group.

Table 6. Homogeneous *cost pool*

Homogeneous Cost Pool	BOP Activities	*Cost Driver*	Activity Level
Pool 1	Auxiliary Materials Activities	Number of Units	Unit
	Machine Depreciation Activity	Number of Units	Unit
Pool 2	Electricity Usage Activities	kWh	Unit
Pool 3	Packaging Activities	Product Unit	Product

Table 7. Pool Rate

Cost Pool	**BOP Elements**	**Amount (Rp)**
Cost Pool 1	Auxiliary Materials Activities	406,000
	Machine Depreciation Activity	25,000
Total Cost		431,000
Number of Production Units		150 Unit
Pool Rate		2,873

Unit-level activities are activities that are carried out each time a unit of product is produced. Raw materials and direct labor are also grouped as unit-level activities, but are not included in overhead. Costs that arise from unit-level activities (unit-level *activity costs*) are costs that are influenced by the number of units of product produced. These activities are carried out each time a unit of product is made. This type of activity arises due to the amount of production volume that passes through a production facility. Direct labor and machine activities are examples of unit-level activities. The costs of these activities fluctuate according to the number of units or units of product produced. Thus, the amount of unit-level activity costs will increase each time a unit is made and will decrease each time the production volume is reduced.

JOURNAL OF
SHARIA ECONOMICS,
BANKING AND ACCOUNTING

Vol. 2, No. 2 : 2025 pp.93-106
DOI: https://doi.org/10.52620/jseba.v2i2.179
ISSN 3031-9110

Table 8. Unit Level Activities on

Cost Pool	**BOP Elements**	**Amount (Rp)**
Cost Pool 2	Energy Costs	50,000
Total Cost		50,000
Number of Production Units		4.5 kWh
Pool Rate 2		Rp. 11,111

Batch - level activities are activities that are carried out each time a *batch* of product is produced, the size of this activity is influenced by the number of *batches* of product produced. *Batch-level activity costs* are costs that are influenced by the number of *batches* of product produced. These costs vary with the number of *batches* of product produced, but are fixed when related to the number of units of product produced, but are fixed when related to the number of units of product produced in each *batch* . Unit group level activities are activities related to the production of groups/clusters of products. This type of activity includes tasks such as placing purchase orders, preparing production equipment, shipping products to customers, and receiving raw materials. Batch-level costs are generated according to the number of batches of product processed rather than based on the number of units produced, the number of units sold or other volume measures.

Table 9. *Batch* Level Activity *Pool Rate*

Cost Pool	**BOP Elements**	**Amount (Rp)**
Cost Pool 3	Packaging Activities	155,000
Total Cost		155,000
Number of Production Units		150 Unit
Pool Rate 3		Rp. 1,033

The second step in determining the Cost of Goods Sold based on activity is to charge group rates based on *Cost Driver*. *Factory Overhead* Costs are determined from each cost group to each product.

Table 10. Calculation of Production Cost

Information	**Product A**	**Product B**	**Product C**
BBB	78,750	99,000	212,500
BTKL	25,000	20,000	30,000
BOP	170,420	205,300	259,360
HPP	274,170	324,300	501,860
Product Unit	50	40	60
HPP per unit (Rounded)	**5,500**	**8.100**	**8,400**

Vol. 2, No. 2 : 2025 pp.93-106
DOI: https://doi.org/10.52620/jseba.v2i2.179
ISSN 3031-9110

Comparing Cost of Goods Sold Based on *Activity Based Costing* and Traditional Systems

Based on the results of calculating the cost of production using the Traditional System and *Activity Based Costing System* above, the Cost of Production of Baso Aci can be compared.

Table 11. Comparison of Cost of Goods Sold

Types of products	Traditional System	ABC System	Difference	Condition Value
Original Meatball Aci	6.315	5,500	815	*Overcharge*
Meatballs with Aci Firecrackers	7,340	8.100	-760	*Undercost*
Chicken Meatballs with Aci	8.198	8,400	-200	*Undercost*

The calculation of the cost of production using the ABC method is more accurate than the traditional method. With the ABC method, costs can be presented in detail and accurately so that the actual profit that will be obtained can be known. The difference is a calculation of cost components that are not included in the traditional calculation. Based on the results of data processing and analysis results regarding the cost of production. The Cost of Production with the Traditional System, uses the number of units produced as the basis for calculating the determination of the Cost of Production. The results of the calculation of the Cost of Production per unit with the Traditional System in 2018, namely the price for Product A Rp. 6,315 per pack , Product B Rp. 7,340 per pack and Product C Rp. 8,198 per pack. Business X has been using the Traditional System in determining the Cost of Production. The Traditional System charges factory overhead costs using a single rate based on product units, namely the total factory overhead costs divided by the number of production units so that the determination of the cost of production in business X is still inaccurate.

Cost of Goods Sold with *Activity Based Costing* in Business X, is able to determine more accurate results and does not cause cost distortion. In addition, *Activity Based Costing* can improve the quality of management decision making in analyzing Differentials to improve business planning and strategy. *Activity Based Costing* is a cost accounting system that provides accurate information so that the information can be used as a basis for determining product selling prices. After being calculated using *Activity Based Costing,* the results show that the price of Product A is IDR 5,500/unit, Product B is IDR 8,100/unit and Product C is IDR 8,400/unit. These figures are obtained from determining the Cost of Goods Sold based on *Activity Based Costing S* consists of two stages, namely the first stage procedure for determining the Cost of Goods Sold based on *Activity Based Costing,* namely tracing costs from resources to activities that consume them. The

Vol. 2, No. 2 : 2025 pp.93-106
DOI: https://doi.org/10.52620/jseba.v2i2.179
ISSN 3031-9110

second stage procedure determines the Cost of Goods Sold based on activities, namely charging group rates based on *Cost Drivers*.

Based on the theoretical study, data analysis and calculations carried out, it can be seen that *the Activity Based Costing System* provides better results than using the traditional method. The Traditional Method charges high costs (*Overcost*) on Baso Aci Original and charges low costs *(undercost)* on Baso Aci Mercon and Baso Aci Ayam products. The results of the calculation of the Cost of Goods Sold with *the Activity Based Costing System* for the production of Product A are Rp. 5,500 / unit, Product B Rp. 8,100 / unit, and Product C Rp. 8,400 / unit. The difference for product A is Rp. 815 / unit, Product B Rp. 760 / unit and Product C Rp. 200 / unit. The difference that occurs between the Cost of Goods Sold based on the Traditional system and the Activity Based Costing System is due to the charging of Factory Overhead Costs on each product. The Traditional System Factory Overhead Costs on each product are only charged to one *Cost Driver*, namely the number of production units. As a result, there is a distortion in the charging of Factory Overhead Costs.

Differential Analysis

Industry X receives a special order of 50 units of combined products. The price requested by the prospective buyer is Rp. 10,000/unit. So far, business X has not implemented differential accounting information, so the decision to evaluate the differences in income and costs related to various alternative actions that can be taken is to reject or accept the special order from the customer. The price requested by the prospective buyer will get a profit of 2,200/unit. So the special order can be accepted after calculating that UKM Bos Matco will get a total profit of Rp. 110,000.

Special Order Production Cost using *Activity Based System*

BBB	Rp. 193,750
Direct Labor Cost	Rp. 25,000
Factory Overhead Cost	Rp. 170,420
Cost of Goods Sold	**Rp. 389,170**

So, the cost price per unit is Rp. 389,170 : 50 Units **= 7,800 (Rounded)**

CONCLUSIONS

Based on the results of the research and discussion in this study, it can be concluded that the ABC method produces more accurate calculations than the traditional method, as evidenced by the ABC method being higher than the traditional method. Calculations using the ABC method produce a fairly low profit margin. The application of Activity Based Costing can be used as a

Vol. 2, No. 2 : 2025 pp.93-106
DOI: https://doi.org/10.52620/jseba.v2i2.179
ISSN 3031-9110

differential analysis mechanism, namely accepting or rejecting orders that can be profitable at prices set below the selling price set by the company.

This study only specifically calculates ultra-micro manufacturing businesses with low product differentiation. Moreover, this study also does not consider departmentalization rates because product differentiation is still produced in the same department. Further research may consider manufacturing sites with more product differentiation. The amount of product differentiation is likely to impact the cost driver and the final value of the calculated costs.

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Vol. 2, No. 2 : 2025 pp.93-106
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