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Enrichment: Journal of Multidisciplinary Research and Development

Differential Accounting Analysis in Decision Making to Produce or Purchase Internet Vouchers at Haikal Tronik

Puspita Wulandari Harahap[1*], Puji Isyanto[2], Rohma Septiawati[3]

[1,2,3]Faculty of Economics and Business, Universitas Buana Perjuangan Karawang, Indonesia

*Email: pwulandarih1@gmail.com, puji.isyanto@ubpkarawang.ac.id, rohmaseptiawati@ubpkarawang.ac.id

ARTICLE INFO

Keywords: differential accounting, produce or purchase, decision making.

ABSTRACT

Business development in this digital era has encouraged many companies to innovate in order to maximize profits. This has driven management to make precise final decisions, one of which is using differential accounting analysis as a tool to analyze options between produce or purchase internet vouchers from Haikal Tronik. The purpose of this research is to examine the cost-effectiveness of Haikal Tronik's expenses using differential accounting analysis, particularly in decision-making between producing or purchasing products from an internet voucher supplier. The research method employed is quantitative descriptive. The data obtained include interview results, the company's general profile, direct documentation, and data related to costs incurred in relation to internet vouchers during Haikal Tronik's operations. These data were processed by classification and comparison between the alternatives of producing and purchasing. The research results from the differential accounting perspective show that if Haikal Tronik chooses to buy from the supplier, it will gain a profit of Rp 97,015,524. On the other hand, if it chooses to produce in-house, the resulting profit will be Rp 33,157,220. Therefore, purchasing is a more profitable option than producing internet vouchers.

INTRODUCTION

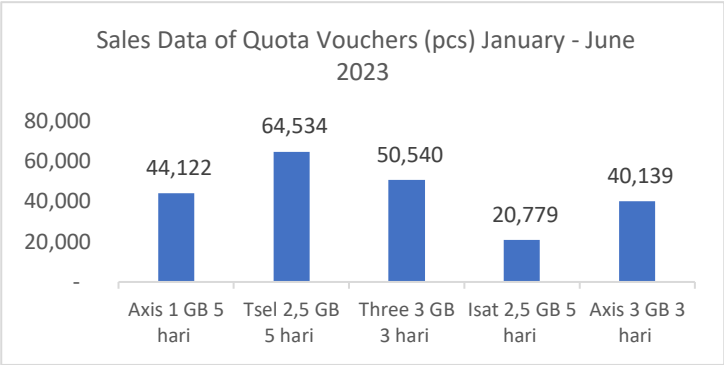
Micro, Small and Medium Enterprises (MSMEs) play a very large role in the economy in Indonesia. The number of MSMEs operating in Indonesia in 2022 is 8.71 million units, equivalent to 99% of all business units, contributing to GDP of up to 60.5% and absorption of 96.9% of the national workforce. In other words, MSMEs are considered capable of making a significant contribution to economic growth, job creation, and innovation. In addition, rapid developments in the world of business and information and communication technology have presented new challenges for entrepreneurs in optimizing the efficiency of costs and corporate profits, (Limanseto, 2022).

Various efforts are needed in optimizing the efficiency of costs and company profits, one of which is by considering the factors that influence in making the right decisions. When the company operates in accordance with the management decisions taken, the success of the company will be measured by the size or size of the profit obtained. The company's goals can be achieved if the profit achieved is in accordance with the company's expectations. But on the contrary, the company's goals have not been achieved if the company's expected profit does not meet the company's own expectations, (Salasa et al., 2018).

In this regard, management plays an important role in making final decisions because it concerns the sustainability of the existence of the business itself, (Sujarweni, 2016). Differential accounting presents information that compares the estimated revenues, costs, or assets associated with selecting a particular alternative compared to other alternatives referred to as differential costs. Differential costs are costs that must be incurred to complete a proposed project or extend an activity that has already been carried out. In this case there are some costs that can be eliminated as an alternative to be taken. (Carter et al., 2015) suggests that in the application of differential costing there are several applications, namely, accepting additional orders, reducing

prices for special orders, making decisions to make or buy themselves, decisions to stop production, and decisions to discontinue certain products. Differential accounting is also used by management to take short-term decisions.

Stakeholder theory reveals that every business or business has a relationship between management and decision making, (Nugroho & Takaliwuhang, 2022). Likewise, Haikal Tronik in making short-term decisions is also experienced by Haikal Tronik. Haikal Tronik is one of the MSMEs engaged in the retail communication industry in the form of data quota package services in the form of vouchers and electricity. The problem faced in making a decision between choosing your own production or buying products from suppliers (pulse dealers). Sometimes suppliers have delays in sending quota vouchers before the outlet really runs out of voucher stock. If one of the outlets runs out of quota vouchers when consumers want to buy them, of course, they will make requests for goods to the center then from the center make orders to dealers from telecommunication service providers and of course take more than 2 days. The delivery of goods in the form of quota vouchers from dealers which takes more than 2 days certainly has an impact on consumer confidence. The following is data on the frequency of voucher needs based on the total qty of internet quota voucher sales in Haikal Tronik from graph 1.



Graph 1. Internet Quota Voucher Sales Graph 1 January 2023 - 30 June 2023 (in pcs)

From chart 1 that has been shown, the following table 1 is also displayed relating to each total sales value in rupiah.

Table 1. Gross Profit (Loss) of Quota Voucher Sales 1 January - 30 June 2023 (in rupiah)

Product	Total Sales	HPP	Profit(Loss)
Tsel 2.5 GB 5 days	690.170.350	660.900.040	29.270.310
Three 3 GB 3 hari	469.212.100	448.128.480	21.083.620
Axis 1 GB 5 days	411.858.100	393.192.113	18.665.987
Axis 3 GB 3 days	352.274.000	336.966.795	15.307.205
Isat 2.5 GB 5 days	238.963.600	212.881.542	26.082.058
Total	**2.162.478.150**	**2.052.068.970**	**110.409.180**

Source : Haikal Tronik Sales Detail Report for the period 1 January - 30 June 2023 (data processed)

Table 1 shows the overall total sales of all five products that have the highest total sales. The highest gross profit of the five products was the 5-day Tsel 2.5 GB voucher with the highest sales quantity of 64,534 pcs. As for the total COGS of each product with the highest sales value, of course, there are influencing factors, one of which is the source of stock of goods sourced from buying or producing themselves. Therefore, companies also need to make the right decisions in considering profit optimization in sales. As for previous research conducted by (Sallao & Nugroho, 2019), (Asnaeda & Arnova, 2019), (Niam, 2023) (Ningrum et al., 2020), (Nainggolan et al., 2020), (Syaqinah et al., 2022), and (Yulistiana et al., 2018) Each suggests that producing your own is a more profitable decision than buying your own. This is contrary to research conducted by (Setiani, 2021) and (Maulida et al., 2023) suggests that the decision to buy is a more profitable decision than producing alone.

From the results of several previous studies that have differences between producing themselves or buying and there is a profit plan that emphasizes operational costs so that profits can be increased to the maximum. Haikal Tronik itself has 8 outlets and 1 server as its center in carrying out the internet voucher production process. Of the 8 outlets, there are 3 outlets that often have problems with late delivery of quota vouchers, triggering alternative opportunities to produce their own. Therefore, researchers are interested in making a research title on "Differential Accounting Analysis in Decision Making or Buying Internet Vouchers on Haikal Tronik". The

purpose of this study was made to examine the effectiveness of costs incurred by Haikal Tronik with differential accounting analysis, especially in decision making in accordance with empirical experience for researchers with this research topic.

The final decision of management greatly determines the sustainability of the company's existence itself. Management as well as other internal ranks in the company need to consider decisions as well as possible with a positive impact on the company and also all other stakeholders. Stakeholder theory states that any party that is part of the company and affected by the company's activities will be the responsibility of the company, (Nugroho & Takaliwuhang, 2022). The value of decisions can be positive or negative, but the final decision made is expected to have a positive impact on the company, (Nugroho & Takaliwuhang, 2022).

(Siregar et al., 2013) suggests that costs are the costs of goods or services that have been used to obtain income. Cost is the sacrifice of economic resources to obtain goods or services that are expected to benefit now or in the future and are measured in units of currency. (Hannifah & Jasmadeti, 2021) It also suggests that cost is a sacrifice of economic resources measured in units of money that has occurred or is likely to occur to achieve a particular goal. This is similar according to Laras, et.al. (2022) which also suggests that cost is something that is sacrificed in the hope of getting benefits or benefits economically in the future. Based on related theories that cost is a sacrifice of economic resources measured in units of currency. These costs occur or may occur in order to obtain certain revenues or purposes. In this similarity, there is an emphasis that the importance of sacrifices in the form of money to achieve profits and economic benefits in the future.

(Mulyadi et al., 2015) Argued that cost accounting is the process of recording, classifying, summarizing and presenting the cost of manufacture and products or services in certain ways, as well as the interpretation of them. The object of accounting activity is costs. The process of recording, classifying, summarizing, and presenting production costs and goods or services depends on the needs of the parties involved. The party involved is the company. Therefore, cost accounting must pay attention to aspects of management accounting. Therefore, cost accounting is part of management accounting.

Management Accounting is an accounting system that has the purpose not only to present internal financial statements for internal company stakeholders, but also aims to present information or data related to management activities. (Longdong, 2016) (Sakina et al., 2022) Management accounting is the process of identifying, measuring, accumulating, accumulating, analyzing, preparing, interpreting, and communicating information that helps managers meet organizational goals. Organization-level managers are key users in management accounting reports. In addition, there are no restrictions on the freedom to choose accounting measures because they are focused on increasing the benefits of management decisions in order to go beyond the cost of information.

Differential accounting is a term used to describe an approach in information accounting that focuses on analyzing changes in costs, revenues, and profits resulting from specific business decisions. The business decisions taken certainly concern future activities that have been predicted and involve other options as alternatives so that if an option does not meet the conditions expected by the company, the company can take other alternatives so that management does not need to waste more time in making decisions, especially in the short term. In a company, management is faced in a decision-making process that concerns various alternatives (Asnaeda & Arnova, 2019). (Ningrum et al., 2020) suggests that there are 4 kinds of short-term decision making, namely buying or making your own, selling or further processing a product, stopping or continuing the production of certain products or business activities of a part of the company, accepting or rejecting special orders. Differential accounting information consists of 3 namely differential costs, differential income, and differential assets, (Taogan, 2022). Every decision involves the selection of existing alternatives (Siregar et al., 2013). The choice of alternatives has benefits as well as costs. Differential costs are a component contained in differential accounting information whose costs have different or unequal values in each alternative decision chosen by management (Wiwik & Dhyka, 2017). Differential income is the amount of value of an increase or decrease based on the amount of income desired (Kotambunan et al., 2020). The revenue that the company has due to the selection of alternative decisions that differ from the initial choice. Differential assets provide different decisions when companies use different alternative decisions in asset selection. This is similar to the idea of Weygandt (2013) because differential assets are a different source of income for the company than before.

According to (Mulyadi et al., 2015), The decision to buy or make your own can be divided into 2 types, namely, first, the decision to buy or make your own faced by companies that previously produced their own products, then consider buying products from outside suppliers and second, the decision to buy and make their

own faced by companies that previously bought or certain products from outside suppliers, then consider producing their own products.

METHOD

This type of research is quantitative descriptive research. While data sources use two types of data sources, namely primary data and secondary data. Primary data refers to data collected directly from the original source for the purposes of the research being conducted. The primary data collection process includes general company profiles, selling and production prices for the highest selling products in the company as a comparison. The secondary data selected are references sourced from previous research and several books as reference sources related to differential accounting and decision making. As for the place of research in one of the MSMEs named Haikal Tronik. The selection of Haikal Tronik is related to the relevance of studies in research taken on differential accounting in decision making related to making or buying. Meanwhile, the research time was carried out for 1 week on July 1-7, 2023.

There are two variables in this study, namely the independent variable and the dependent variable. The dependent variable in this study is the decision making to make or buy by Haikal Tronik, while the independent variable in this study is differential accounting which produces various alternatives for choices in determining decisions between making or buying internet vouchers. All variables in this study with Haikal Tronik as the object of this study are defined by the elaboration of differential accounting variables which include differences in costs and profits. The indicators are cost of goods produced, differential costs, and differential profits. Decision-making variables include management's decision to produce their own or purchase raw materials from suppliers.

The indicators of this study are the decision to produce their own raw materials and the decision to buy from suppliers. The research techniques chosen are field observation and literature observation. Field observation is a method of data collection that involves direct observation of research subjects in real locations or in the field. In the use of this observation, researchers conduct interviews with the company's operational managers about the data needed. While literature observation or known as literature study, which refers to data collection by reading and analyzing written sources relevant to the research topic. This involves previous research journals, and books as reference sources.

The data that has been obtained from the research location is then reprocessed for analysis. In this study, various data analysis techniques were used, namely collecting cost and sales data contained in Haikal Tronik. After collecting these data, researchers will classify the types of costs and then compare each cost related to the production of quota vouchers using alternative costs, namely by buying goods from suppliers or producing their own. The final step is for the researcher to calculate the income differential with for each alternative (buying from suppliers or producing their own). The differential accounting equation for this study is as follows:

Differential Profit Equation
Differential Profit = Differential Revenue - Differential Cost

Differential Cost Equation
Differential Cost = Cost of Alternative A - Cost of Alternative B

Contribution Margin Equation
Contribution Margin = Differential Revenue - Differential Variable Cost

RESULTS AND DISCUSSION

Company Overview

Haikal Tronik is one of the MSMEs engaged in the credit and quota sales business based on Jalan Pajaten, Dawuan Tengah Village, Cikampek - Karawang. Haikal Tronik itself currently has 8 outlets, 5 outlets in Karawang regency, 2 in Cianjur regency and 1 outlet in Cimahi regency. From all outlets, Haikal has a credit server located in the central part. A pulse server is a set of computers containing pulse software connected to a kind of modem containing a chip belonging to a cellular operator. The credit server in the internet voucher injection production process functions to enter internet quota into physical vouchers owned according to consumer demand. The following is the income from Haikal Tronik during the period 1 January – 30 June 2023 as follows:

Table 2. Haikal Tronik Internet Voucher Sales for the period 1 January – 30 June 2023

PRODUCT	Moon (2023)						Total Sales
	Jan	Feb	Mar	Apr	May	Jun	
Tsel 2.5 GB 5 days	50.743.850	39.441.700	130.568.500	150.997.200	175.866.700	142.552.400	690.170.350
Three 3 GB 3 hari			59.744.600	103.724.700	101.510.750	87.293.950	352.274.000
Axis 1 GB 5 days	66.277.300	62.351.300	75.169.200	86.665.900	88.920.900	32.473.500	411.858.100
Axis 3 GB 3 days	40.882.200	38.904.100	33.603.900	163.139.950	96.811.750	95.870.200	469.212.100
Isat 2.5 GB 5 days	44.767.750	35.940.300	37.367.850	39.324.300	41.640.400	39.923.000	238.963.600
Grand Total	**202.671.100**	**176.637.400**	**336.454.050**	**543.852.050**	**504.750.500**	**398.113.050**	**2.162.478.150**

Source : Sales Detail Report January – June 2023, (data processed)

Production Cost

Based on the previous background, the researcher will describe differential accounting that focuses on several products that have the highest total sales in Haikal Tronik. Of the products that have the highest sales value, there are production costs of these products. Cost Production costs are costs incurred to process raw materials into finished products that are ready for sale (Mulyadi et al., 2015). Production costs consist of the cost of raw materials, auxiliary materials, and overhead costs. The raw material in the internet voucher injection process at Haikal Tronik is the voucher balance itself because it is a digital product. The following is the description of raw material cost data obtained from injection balance cost data for internet vouchers at Haikal Tronik as follows:

Table 3. Raw Material Fee (Injection Fee) Internet Voucher Period 1 January – 30 June 2023

Information	Price (Rp)	Qty(pcs)	Amount (Rp)
Tsel 2.5 GB 5 days	9.900	64.534	638.886.600
Three 3 GB 3 hari	8.700	50.540	439.698.000
Axis 1 GB 5 days	8.425	44.122	371.727.850
Axis 3 GB 3 days	8.650	40.139	347.202.350
Isat 2.5 GB 5 days	9.900	20.779	205.712.100
Total			**2.003.226.900**

Source : Haikal Tronik Data January – June 2023 (data processed)

Furthermore, in the process of producing internet vouchers, of course, requires media, namely blank paper vouchers or referred to as blank vouchers. This blank voucher is considered a helper cost because it acts as a material used in the production process. The following details of auxiliary material data and auxiliary material cost data for internet vouchers are outlined in table 4 and table 5.

Table 4. Blank Voucher Data for Internet Voucher Period 1 January – 30 June 2023

Information	Price (Rp)
Voucher Blank Tsel	500
Voucher Blank Three	500
Voucher Blank Axis	100
Voucher Blank Isat	400

Source : Haikal Tronik Data January – June 2023 (data processed)

Table 5. Data on the Cost of Auxiliary Materials (Blank Vouchers) Internet Vouchers for the period 1 January – 30 June 2023

Information	Price (Rp)	Qty	Total
Voucher Blank Tsel	500	64.534	32.267.000
Voucher Blank Three	500	50.540	25.270.000
Voucher Blank Axis	100	84.261	8.426.100
Voucher Blank Isat	400	20.779	8.311.600
			74.274.700

Source : Haikal Tronik Data January – June 2023 (data processed)

The two tables above are details of auxiliary materials and the cost of auxiliary materials for the production of internet vouchers in Haikal Tronik for the period 1 January – 30 June 2023.

Labor Cost

Labor costs refer to all costs associated with hiring and retaining labor within an organization or company. It covers all costs associated with wages, salaries, benefits, and benefits. Labor costs are divided into 2, namely direct labor costs and indirect labor. Direct labor costs are costs incurred for labor that are directly related to the production process. The direct workforce at Haikal Tronik is the server admin in charge of executing the internet voucher production process. The following are direct labor costs in Haikal Tronik as follows:

Table 6. Haikal Tronik Direct Labor Cost for the period 1 January – 30 June 2023 (in rupiah)

Part	Position	Weekdays	Number of Employees	Salary	Total/6 months
Navel	Admin Server	30	1	2,200,000	13,200,000
Total					**13,200,000**

Source : Haikal Tronik Data 1 January – 30 June 2023, data processed

Based on the results of data observations from Haikal Tronik, it was revealed that the total cost incurred to pay direct labor was IDR 13,200,000 which was the cost of paying server admins. Server admins play an important role in the execution of roles in the production of internet vouchers.

Overhead Costs

Overhead costs refer to all costs that cannot be directly attributed to the production of a particular product. Overhead costs often cannot be attributed directly to a specific product or service because they are not directly related to that production or sales activity. Overhead costs in Haikal Tronik include utility costs and salaries of managers at the center.

Table 7. Haikal Tronik Overhead Costs for the period 1 January – 30 June 2023 (in rupiah)

Outlet or Branch	Total Utility Cost	Manager Salary/6 months	Total
Navel	5.619.330	33.000.000	38.619.330

Source : Haikal Tronik Data 1 January – 30 June 2023, data processed

Based on data from table 7 above, it is revealed that the total cost incurred to pay utility costs for the period January 1 – June 30, 2023 is IDR 5,619,330. The utility costs above are already costs that include electricity and internet costs. In addition to utility costs, there is a fee to pay managers for 6 months, which is IDR 33,000,000 or IDR 5,500,000 per month. The manager at Haikal Tronik plays an important role as a controller in Haikal Tronik's operations.

Rental Cost

Rental fees are obligations of the company that must be paid because they have enjoyed services from other parties. Haikal Tronik does not need to pay rent because the building is already its own.

Cost of Buying from Supplier

The cost of buying internet vouchers at Haikal Tronik is not like the cost of making your own internet vouchers. Basically, the price charged to Haikal Tronik certainly includes the price of an empty voucher and internet data quota that has been filled. The following is the data on the total purchase cost of internet voucher prices from suppliers outlined in table 8.

Table 8. Purchase Data at Haikal Tronik for the period 1 January – 30 June 2023 (in rupiah)

Information	Price	Qty	Subtotal
Tsel 2.5 GB 5 days	10.300	64.534	664.700.200
Three 3 GB 3 hari	9.020	50.540	455.870.800
Axis 1 GB 5 days	9.083	44.122	400.760.126
Axis 3 GB 3 days	8.250	40.139	331.146.750
Isat 2.5 GB 5 days	10.250	20.779	212.984.750
Total			**2.065.462.626**

Source : Haikal Tronik Data 1 January – 30 June 2023, data processed

The data results show that the total purchase of internet vouchers at Haikal Tronik during the period 1 January – 30 June 2023 is IDR 2,065,462,626. By knowing the total purchase and the total of each component of

the cost of making internet vouchers, a differential accounting analysis will be carried out between making or buying internet vouchers at Haikal Tronik.

Research Results

Differential Accounting Analysis between Making or Buying

Differential accounting focuses on analyzing changes in revenue, costs, and profits. In this discussion, researchers focus on changes in costs and profits in the decision of making or buying options on internet vouchers in Haikal Tronik. Cost changes can be seen from the comparison between the total cost of each available option. Production costs include the total costs incurred by the company to produce goods or services, including the total cost of production consisting of the cost of raw materials, auxiliary materials, and overhead costs. In this study, the calculation of production costs will be described if Haikal Tronik decides to make his own quota voucher. The following is a description of the calculation of the cost of producing internet vouchers in table 9.

Table 9. Calculation of Production Costs by Producing Yourself for the Period 1 January – 30 June 2023 (in rupiah)

Haikal Tronik Production Cost Details	
Cost of raw materials	2.003.226.900
Cost of auxiliary materials	74.274.700
Direct labor costs	13.200.000
Overhead costs	38.619.330
Total Production Cost	**2.129.320.930**

Source : Research Data. processed 2023

Based on the description above, it shows that the grouping if the company has an alternative by making its own in the period 1 January – 30 June 2023, amounting to IDR 2,129,320,930. Furthermore, the following is described the calculation of the differential cost comparison analysis between buying and making at Haikal Tronik during the period 1 January – 30 June 2023 as follows.

Table 10. Differential Cost Analysis of Making vs Buying on Haikal Tronik Period 1 January – 30 June 2023 (in rupiah)

Information	**Make**	**Buy**
Cost of raw materials	2.003.226.900	
Cost of auxiliary materials	74.274.700	
Direct labor costs	13.200.000	
Overhead costs	38.619.330	
Cost of purchasing vouchers from suppliers		2.065.462.626
Total Differential Cost	2.129.320.930	2.065.462.626
Thrifty		**63.858.304**

Source : Research Data. processed 2023

Table 10 shows that there is a differential cost comparison above. It can be known that there are several differential costs that arise when choosing alternatives to make your own such as production material costs, direct labor costs and overhead costs. The total cost incurred by Haikal Tronik if producing itself is IDR 2,129,320,930 when compared to buying from suppliers worth IDR 2,065,462,626, then the differential cost equation is as follows:

Differential Cost = Cost of making it yourself - Cost of buying
Differential Fees = Rp 2.129.320.930 - Rp 2.065.462.626
Differential Fees = Rp 63.858.304

The results showed that the cost of the differential between making or buying options amounted to $63,858,304. Viewed from the point of view of available options, Haikal Tronik can save IDR 63,858,304 if you take the option from buying. Based on the calculation of differential costs above, then the calculation of differential profit. Differential profit is a future cost that differs between several different options that may be chosen. The amount of differential profit is calculated from the difference between the profit on a particular option compared to the profit on another option. Differential profit is calculated using the equation according to (Sallao & Nugroho, 2019) as follows:

Differential Profit = Differential Revenue - Differential Cost

There are 3 ways to determine differential profit, namely:

1. If the decision options are different and costs are different, then the profit differential is calculated as the difference between different revenues with different costs.
2. If the income from options has the same value, then the differential profit is a different cost, that is, storage costs between one option compared to another.
3. If the cost of the options has the same value, then the differential profit is the difference between the revenue from one option compared to the income from the other option.

In making a decision to make or buy internet vouchers at Haikal Tronik, the calculation of the appropriate differential profit is as follows:

Table 11. Analysis of Differential Gross Profit (Loss) on Haikal Tronik for the period 1 January – 30 June 2023 (in rupiah)

Information	**Make**	**Buy**
Income		
Sales	2.162.478.150	2.162.478.150
Expenses	2.129.320.930	2.065.462.626
Differential Gross Profit (Loss)	**33.157.220**	**97.015.524**
Thrifty		**63.858.304**

Source : Research Data, processed 2023

Based on the results of the analysis above, it can be shown that if the income from both options is the same, then the differential profit is the different costs of both options. Of the two options between making your own or buying, there is a difference in cost and difference in profit where the option of making your own will generate a profit of IDR 33,157,220, while the next option when buying from a supplier shows that the differential profit is IDR 63,858,304. Although buying from suppliers is a better alternative, in reality Haikal Tronik still makes his own vouchers because if you buy directly from a supplier, then there is a minimum certain purchase quantity in order to get a price that is not so much different when compared to making it yourself.

Discussion

Differential accounting analysis influences the best decision making for the company. This also applies to Haikal Tronik in making decisions. Therefore, differential accounting should be a consideration if management makes decisions so that it can have a good impact on the continuity of the company. The use of differential analysis will be faced in choosing the option between making your own or buying from suppliers. Based on the results of research reviewed from the side of differential accounting at Haikal Tronik that from each option shown between making your own or buying internet vouchers at Haikal Tronik each IDR 2,129,320,930 and IDR 2,065,462,626. If Haikal Tronik takes an alternative by buying from a supplier, then the profit obtained is IDR 97,015,524, while if Haikal Tronik decides to make his own internet voucher, then the profit obtained is less, only IDR 33,157,220. In other words, because the option of buying from suppliers is more profitable, Haikal Tronik should take an alternative by buying from suppliers, because it will automatically get savings worth IDR 63,858,304.

It also affects direct labor costs associated with the production of internet vouchers. Because if you buy directly from suppliers, Haikal Tronik does not charge direct labor costs, while if you produce it yourself, Haikal Tronik must pay labor costs of IDR 13,200,000 for direct labor related to the internet voucher production process. In addition, overhead costs are directly related to production when producing it yourself by purchasing raw materials from suppliers. Overhead costs rose to Rp 38,619,330 which originally did not exist because producing their own required complementary factors for the smooth production process of internet vouchers, namely managers to supervise workers and utility costs related to the internet voucher production process. However, the increase in labor cost overhead by Haikal Tronik is not directly proportional to the cost savings caused. This study supports previous research as conducted by (Setiani, 2021) dan (Maulida et al., 2023) who stated the results of his research that buying is the best decision compared to making it yourself.

CONCLUSION

Based on the results of research and discussions that have been carried out by researchers concluded that the results of differential analysis on internet vouchers in Haikal Tronik show that the option of buying from suppliers is more profitable in terms of cost savings because it can cut avoidable costs such as overhead costs and

direct labor costs. In other words, Haikal Tronik's profit can be increased by buying options. Based on the results of the research and the conclusions above, the research in conveying suggestions that if it can contribute to the parties involved for further research. Haikal Tronik as a company should make a decision by buying internet voucher products from suppliers if Haikal Tronik wants to increase profits. Be sure to conduct an in-depth analysis of reliable and quality suppliers to ensure the products provided to consumers still meet the expected standards.

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