

**Analisis Biaya Diferensial Dalam Pengambilan Keputusan Pada Usaha Tape Singkong  
Kumbang Madu Summersari Jember** *Differential cost analysis in decision-making  
on Company Canssava Kumbang Madu Summersari Jember*

**Hanik Atul mustafidah**  
**Study Program Of Agroindustry Management**  
**Majoring Of Agribusiness Management**  
Program Studi Manajemen Agroindustri  
Jurusan Manajemen Agribisnis

**ABSTRACT**

*Companies engaged in the business of processing raw materials into finished products will produce its products according with the normal capacity that has been determined by the owner, but sometimes they receive special offers from customers. The business owners in their actions sometimes faced the problem of how the way to make the decision for accepting the offer of special orders. The purpose of this research was to analyze the cost differential in the decision to accept or reject the special orders on Kumbang Madu and explain the effect of the differential cost analysis in decision making specifically towards the achievement of Kumbang Madu profit. This study has shown that the results of the cost differential in Kumbang Madu showed that profit in the sale of cassava without special orders amounting to Rp 173.380.000. The results of the application of differential charges to accept or reject special orders it can be concluded that in order to offer special order for 3.600 packs by offering price of Rp. 10,000 will be obtained a profit of Rp. 19.655.400. This means special orders is accepted, by accepting special orders then Kumbang Madu obtained an additional profit of Rp. 193.035.400, so in this case accept special order may affect the improvement of company profits.*

*Keywords: Special Order, Differential Cost Analysis.*