

ABSTRAK**Analisis Biaya Relevan sebagai Alat Pengambilan Keputusan Mengolah Sendiri Kayu Gelondongan atau Membeli Kayu Sudah Diolah.**

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Penelitian ini bertujuan untuk mengetahui mana yang lebih menguntungkan mengolah sendiri atau membeli kayu sudah diolah, studi kasus pada CV. Jayajati Gombong, Kebumen. Teknik pengumpulan data yang digunakan adalah wawancara, observasi, dan dokumentasi. Teknik analisis data yang digunakan yaitu : (1) menghimpun seluruh biaya yang berkaitan dengan dua alternatif yang dipertimbangkan. (2) mengeliminir biaya terbenam. (3) mengeliminir biaya yang berbeda diantara alternatif yang dipertimbangkan. (4) membandingkan biaya relevan dan biaya kesempatan dalam pengambilan keputusan khusus, menentukan alternatif mengolah sendiri kayu gelondongan atau membeli kayu olahan. (5) mengambil keputusan mengolah sendiri kayu gelondongan atau membeli kayu olahan berdasarkan biaya lain yang tersisa.

Hasil penelitian menunjukkan bahwa: (1) jenis kayu Mahoni biaya relevan alternatif mengolah sendiri kayu gelondongan sebesar Rp. 5.922.400,00 sedangkan biaya relevan alternatif membeli kayu olahan sebesar Rp 6.421.000,00. jadi ditarik kesimpulan bahwa lebih menguntungkan mengolah sendiri kayu gelondongan sebesar Rp. 498.600,00. (2) jenis kayu Jati biaya relevan alternatif mengolah sendiri kayu gelondongan sebesar Rp. 15.350.430,00 sedangkan biaya relevan alternatif membeli kayu olahan sebesar Rp. 17.859.500,00. jadi ditarik kesimpulan lebih menguntungkan mengolah sendiri kayu gelondongan sebesar Rp. 2. 509.070,00. (3) jenis kayu Jati sebrang biaya relevan alternatif mengolah sendiri kayu gelondongan sebesar Rp. 7.029.400,00 sedangkan biaya relevan alternatif membeli kayu olahan sebesar Rp 7.799.000,00. jadi ditarik kesimpulan bahwa lebih menguntungkan mengolah sendiri kayu gelondongan sebesar Rp. 769.600,00.

ABSTRACT

An Analysis of The Relevant Cost as An Instrument of Decision Making of Self Processing Log or Buying Processed Log

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This research aimed to observe whether or not self processing log is more advantageous than buying processed log, a case study at “Jaya Jati” in Gombong, Kebumen. The technique of collecting data were interviews, observation and documentation. The step of data analysis were as follows : technique of data analysis was (1) collecting all the costs related to two alternative considered; (2) eliminating the converted costs; (3) eliminating the different costs between the alternatives considered; (4) comparing relevant costs with opportunity costs in decision making to determine the final decision; (5) making a final decision whether or not the company will process the company will process the log by it based on the remaining of other costs.

The results showed that : (1) for the kind of “mahoni” wood, the relevant cost of the alternative of self processing log was Rp 5.922.40,00 whereas the relevant cost of the alternative of buying processed log was Rp 6.421.000,00 so it can be concluded that it will be more advantageous to do self processing log = Rp 498.600,00; (2) for the kind of “teak”, the relevant cost of the alternative of self processing log was Rp 15.350.430,00 whereas the relevant cost of the alternative of buying processed log was Rp 17.859.500,00, so it can be concluded that it will be more advantageous to do self processing log = Rp 2.509.070,00; (3) for the kind “jati sebrang” wood relevant cost of the alternative self processing log was Rp 7.029.400,00 whereas the relevant cost of the alternative of buying processed log was Rp 7.799.000,00, so it can be concluded that it will be more advantageous to do self processing log = Rp 769.600,00.