

Differential Cost Analysis of Self-Production Decisions or Establishing Partnerships for Student as Entrepreneurs in the Digital Era

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Abstract

Research Aim : This research was conducted to analyze the application of differential costs in allocating production costs to self-produced decisions or establishing partnerships in student businesses.

Research Method : The research method used is descriptive research with a quantitative approach.

Research Finding : The results of the study show that the decision to establish partnerships incurs less production costs and saves more costs from being incurred compared to self-producing. Furthermore, students as entrepreneurs benefit greatly from the option of purchasing from outside sources by forming partnerships. Therefore, the allocation of production costs through external purchases through the establishment of partnerships is the most appropriate alternative for student businesses.

Keywords : Decision, Alternative, Self-Producing, Partnership

1. Introduction

The existence of globalization and digitalization is increasingly expanding, connecting, and accelerating all activities which include economics and technology. Advances in technology have become a bridge to facilitate work, communicate, and interact across borders. Globalization and digitalization have also opened up trade traffic across countries. The opening of trade flows from local to global has led to competition between business people to win market share and also meet consumer demands. In the midst of uncertainty in the business world, business people must act effectively and efficiently in running and maintaining their business. Where among others is to produce products at minimum cost with guaranteed quality to continue to benefit. To overcome this, a mature strategy is needed in all aspects, one of which is a strategy to allocate costs appropriately so that there are no wasted expenses to optimize profits. Cost allocation needs to be calculated in detail, thoroughly, accurately, and precisely to assist in making decisions. Preparing plans and making decisions related to cost allocation, the company's management will think of various alternatives so that costs can be minimized and remain effective in practice. In this regard, relevant information is needed which can use differential accounting information which contains information related to differential costs. Differential accounting information is basic information in the process of preparing plans and making decisions that contain differential costs and differential income [1]. Differential accounting information is also defined as accounting information that comes from various

alternative paths that exist [2]. There are also those who argue that differential accounting provides relevant information according to each alternative choice and can be used as a basis for decision making [3]. While the explanation regarding differential costs is that the costs that arise differ between one alternative and another [4]. As for another definition of differential costs, namely as estimates of future costs that are different or influenced by the selection of decisions among the existing alternative options [5]. There are also other opinions which state that differential costs are differences in costs under certain conditions among other conditions [6]. So in this case differential accounting is a tool for management in making decisions related to the company's operational costs. This is because differential accounting will contain differential cost information, where this differential cost is the difference in costs that arise due to alternative choices. Prudence and accuracy are needed in choosing the relevant and appropriate alternative among various alternative choices which are full of uncertainties. This is because the selection of decisions that are inappropriate and irrelevant to the company's condition will definitely cause losses to the company. Making decisions related to operational costs by using differential cost information will help management decision making which in this case is a decision related to self-producing or buying from outside. According to [6], the decision to buy or produce yourself is a decision to produce a component yourself or buy the component from *supplier* based on various reasons. There is also an opinion regarding the decision to produce itself and buy from outside where both of these are management decisions to decide whether to manufacture a component produced internally or purchased from external suppliers based on the relevant costs arising from these alternatives and evaluate them [7]. According to [1], the decision to buy or produce itself is divided into two, namely companies that previously produced their own products and then considered supplying their products from outside suppliers, and companies that previously supplied their products from suppliers and then considered producing these products themselves. The decision to produce itself means that the production process starting from the procurement of raw materials, processing, until the product is ready for sale is carried out by the company itself. Whereas if buying from outside the supply of goods can be done by establishing a partnership through a cooperative relationship as a business partner. Decisions regarding buying from outside or producing yourself can occur when there are consideration supplier from outside the company that can supply and fulfill what the company needs at a lower price than the costs incurred when producing it yourself. Another reason for the decision to buy or produce yourself is based on the large breakdown of costs that will be incurred if a need is usually met supplier outside which is reconsidered to be produced by the company itself. The amount of production costs that must be incurred to obtain goods is a very important thing to consider, which in production costs will contain raw material costs, direct labor costs, and factory overhead costs. In addition, the completeness and utilization of production facilities also need to be considered.

Research that has been carried out regarding the application of differential accounting information analysis by previous researchers includes [5] who conducted research by discussing differential cost analysis in making decisions to buy or produce raw materials themselves at PT Japfa Comfeed Indonesia Tbk. The final conclusion of this research is that purchasing raw materials from outside is more profitable than self-producing raw materials. Furthermore, research related to differential accounting conducted by [1] which discusses differential cost analysis in making decisions to buy or produce itself at RM. Ino, with the final conclusion stating that self-producing will incur lower costs and is considered more profitable than purchasing raw materials from outside. There is also research conducted by [2] with the

topic of analysis using differential accounting information in making decisions to buy or make flat on canang traders in the Waringin Sari market. Based on this research, it is stated that although making flat cakes themselves costs less than buying flat cakes from flat sellers, in practice canang traders in the market prefer to buy flat cakes from flat traders based on several factors, one of which is practicality.

PT Sinar ORN Ginger is a business entity that was started by a group of accounting students from Nusantara University PGRI Kediri by taking advantage of existing digitalization advances. Through this activity, red ginger powder products were produced with the brand name “Jaeme”. In the red ginger powdered business run by a group of accounting students, allocating costs so that no costs are wasted in acquiring goods, there are alternatives that can be considered, namely by looking at the differential costs resulting from the available alternative choices. In this case, students as business people have a solution, namely by producing themselves or supplying products by establishing partnerships with other business people. The considerations that underlie the choice of buying or producing themselves are seen from the bustle of business actors who are still students, the availability of facilities and infrastructure, and from an economic point of view the difference between buying red ginger powder compared to doing their own production. By self-producing, it means that the production process starts from the raw material in the form of red ginger obtained from the plantation itself and processes it until it becomes a product that is ready for sale. Meanwhile, if establishing a partnership, goods are obtained through a cooperative relationship as a business partner. Through the establishment of a partnership program, it will guarantee the availability of goods which if these goods cannot be produced alone because there are no adequate facilities and infrastructure. The partnership program does look more tempting, but there are a number of things that are taken into consideration including guaranteed transparency in its implementation, assurance of continuous cooperation. These things need to be considered because the partnership relationship may not work as expected, where partners break off cooperation at any time, or partners are unable to fulfill company requests, and for other reasons that can break cooperation. Therefore, on the other hand, the decision to produce red ginger powder yourself is also the right choice. By considering the existing options, it is necessary to make a decision that can have a good impact and provide greater benefits than other alternative choices.

Based on the description above, each of the alternatives has its good and bad sides. It needs to be considered carefully and it is necessary to do a differential cost analysis of each of the alternative choices, namely from the choice of self-producing and buying from outside through a partnership program. Therefore, this study aims to determine the differential costs of the two choices in student businesses and to compare the effectiveness of the two alternative choices in allocating costs for production costs, as well as to find out which decision is the most appropriate for students to take as entrepreneurs.

1.1 Statement of Problem

Based on the background presentation, the formulation of the problems in this study include:

1. How is the application of differential costs to student entrepreneurial activities?
2. What is the comparison of the cost effectiveness of procuring products incurred by students as entrepreneurs by producing themselves and establishing partnerships?

3. How are the decisions taken by students as entrepreneurs related to producing themselves or establishing partnerships?

1.2 Research Objectives

Judging from the formulation of the problem that has been described, the purpose of writing this research includes:

1. To find out the application of differential costs to student entrepreneurial activities.
2. To compare the cost effectiveness of procuring products incurred by students as entrepreneurs by producing themselves and establishing partnerships.
3. To find out the decisions taken by students as entrepreneurs related to producing themselves or establishing partnerships.

2. Method

In this study using descriptive research with a quantitative approach. Using a quantitative descriptive research method will describe or describe a condition that exists in the company based on relevant literature studies so that it will strengthen the researcher's analysis in drawing conclusions. This study interprets the data obtained where the data is in the form of numbers and tables. The method of data analysis in this study is descriptive analysis, where the purpose of this method is to describe, compare, describe or describe the condition of the company, and explain the data obtained for analysis to produce conclusions that are in accordance with the information and data available. This study also uses a quantitative analysis method where researchers will analyze data in the form of numbers and tables that have measurable properties, then explain and interpret them in the form of descriptions.

The population in this study is the financial statements of PT Sinar ORN Ginger for the 2022 period. While the sample in this study is a production cost report for PT Sinar ORN Ginger which contains raw material costs, direct labor costs, and factory overhead costs in 2022. Data sources which in this research is in the form of primary data and secondary data. Primary data is data obtained directly from the main source. In this study, primary data was obtained from observations and interviews with accounting students at Nusantara PGRI Kediri University as business actors. As for secondary data where this data is data obtained from pre-existing information to complete the data needs in research. Secondary data in this study were obtained from a literature review according to the research theme.

The results of this study will obtain figures that will describe the cost of producing red ginger powder through self-production and the cost of producing red ginger powder through a partnership program. From the production costs generated by producing alone and establishing the partnership, then a comparison will be made of which of the two production costs is more efficient to apply to PT Sinar ORN Ginger. Therefore, this research was conducted in order to find out the cost information used in producing red ginger powder and manage the production costs that will be incurred in order to avoid wasted expenses. With the differential cost analysis of the various alternatives available, it can be used as a basis for making decisions related to establishing partnerships or producing on their own at PT Sinar ORN Ginger which is an effort to control production costs.

Based on the description above, the criteria for making decisions regarding self-producing or supplying from outside by establishing partnerships based on the resulting differential costs include:

- a. If the differential costs incurred are smaller from producing yourself compared to buying from outside or supplying products from a partnership relationship, then it must be decided that the decision to produce yourself will be taken.
- b. If the differential costs incurred are smaller from buying from outside or supplying from the results of a partnership relationship than producing it yourself, then it must be decided that the decision to buy from outside or supply products from a partnership relationship will be taken.

The steps taken to analyze the data in this study include:

- a. Identify the costs of each alternative.
- b. Compare the costs of each alternative.
- c. Make decisions based on alternative options.

3. Results and Discussion

3.1 A General Description of The Company

PT Sinar ORN Ginger is a business entity formed by a group of Accounting students from Nusantara University PGRI Kediri. This business is engaged in trading of native Indonesian spices, especially red ginger powder. PT Sinar ORN Ginger is domiciled at Jalan Lapangan RT 003/RW 001, Turus Village, Gurah District, Kediri Regency, East Java. The main commodity of PT Sinar ORN Ginger is red ginger powder which is named JAEME. PT Sinar ORN Ginger is committed to providing authentic Indonesian spices, especially processed natural red ginger from the motherland with the best quality for the domestic market and the global market.

The vision of PT Sinar ORN Ginger is to become a provider of authentic Indonesian spices with the best quality and is trusted to become a partner for the wider community in living a healthy life naturally. Build and develop market potential for Indonesian spices, especially red ginger in the domestic market and the global market. The mission of PT Sinar ORN Ginger is to provide authentic and trusted Indonesian spice products with the best quality. Creating a quality business mechanism so that it can compete both in the domestic market and the global market.

As previously mentioned, the commodity of PT Sinar ORN Ginger is red ginger powder which is named "Jaeme". Giving the name "Jaeme" comes from the word "Jae" which means ginger and "Me" which means red, which when combined will form the word "Jaeme" which means Red Ginger. Jaeme is a red ginger powder which is multipurpose and multi-efficacy. It is said to be multi-purpose because Jaeme can be used as ingredients for medicines, herbal drinks, and seasonings. Consuming Jaeme can also help relieve rheumatism, gout, kidney stones, fever, colds, porous bones, stroke, aches, and pains, treat sore throat, nausea, destroy bad fats, improve blood circulation, and also warm the body. The presence of red ginger powder will make it easier for the general public to consume or process red ginger.

Judging from its existence, red ginger has business prospects that can be developed. In line with the times, which is also balanced with the development of creativity and innovation from business actors, red ginger is processed into processed food that is healthy and practical for consuming it, such as Jaeme, one of which is red ginger which is processed into powder ready for consumption. Nowadays the demand for red ginger has increased, this is because people are turning to a healthier lifestyle after the spread of the COVID-19 outbreak which was accompanied by other diseases. Not only domestically, red ginger is currently also one of the export commodities for spices, which demand is quite high. Export opportunities for red ginger

include Nigeria, China, India, Netherlands, Malaysia, Peru, and Vietnam. This shows that the market opportunity for red ginger and its preparations is not only open domestically, but also has a market share in the global market.

3.2 Quantitative Analysis Research Results

For the purposes of differential cost analysis of production costs at PT Sinar ORN Ginger, it is necessary to decompose the red ginger powder production costs first. This production cost consists of raw material costs, labor costs, and factory overhead costs. Based on the information obtained, PT Sinar ORN Ginger sells red ginger powder in packs of 100 grams per pcs. The following is the production cost absorbed in the production process of 50 kg of red ginger powder at PT Sinar ORN Ginger based on the alternative of self-producing and buying it from outside.

a. Producing cost analysis if self-producing

Table 1. Raw Material Cost of Self-Producing

Information	Number of Units	Amount (IDR)
Red Ginger	300 kg	3.900.000

Source : PT Sinar ORN Ginger

Based on the raw material data above, one main raw material is included in the manufacture of Jaeme, namely red ginger itself. PT Sinar ORN Ginger requires 300 kilograms of red ginger rhizome to produce 50 kilograms of red ginger powder, which will then be packaged in 100 gram pack sizes and produce 500 pieces of red ginger powder.

Table 2. Labor Cost of Self-Producing

Information	The Number of Workers	Wages per Person	Amount (IDR)
Direct Labor Cost	3 People	1.000.000	3.000.000

Source : PT Sinar ORN Ginger

According to interviews with business actors, PT Sinar ORN Ginger currently has 3 workers who are responsible for the production sector, starting from the processing of raw materials to the packing process, with a salary cost of producing itself as much as mentioned in table 2 above.

Table 3. Factory Overhead Cost of Self-Producing

Information	Amount (IDR)
Cost of Auxiliary Materials	1.530.000
Cost of Depreciation	223.568
Cost of Electricity, Water, and Telephone	300.000
Total	2.053.568

Source : PT Sinar ORN Ginger

Table 3 states that overhead costs at PT Sinar ORN Ginger consist of supporting material costs, depreciation costs, and electricity, water, and telephone costs. The cost of supporting

materials is the cost incurred for production support materials. The cost of auxiliary materials in this business is plastic packaging, stickers, cardboard and LPG. Second, depreciation costs are costs incurred as a result of a decrease in the value of fixed assets during the production process, where depreciation here consists of depreciation on equipment used in the production process. And finally, the cost of electricity, water, and telephone, which is the burden borne by the company for the use of electricity, water and telephone. The range of rupiah related to each of the various types of factory overhead costs is listed in table 3.

Table 4. Total of Production Cost and Cost of Goods Manufactured of Self-Producing

Information	Amount (IDR)
Raw Material Costs	3.900.000
Direct Labor Costs	3.000.000
Factory Overhead Costs	2.053.568
Total Cost of Production	8.953.568
Cost of Goods Manufactured	17.907

Source : PT Sinar ORN Ginger

Based on data processing in table 4, it states that the production cost for self-producing 500 pieces of red ginger powder is IDR 8,953,568. After knowing the total cost of production, the next step is to determine the cost of goods manufactured to find out the selling price per piece (pcs). The cost of goods manufactured is the cost absorbed during the production process. To calculate these costs it is necessary to calculate the total production costs, consisting of raw material costs, direct labor costs, and factory overhead costs, then divided by the output produced. From table 4, it appears that the cost of goods manufactured for 1 piece of red ginger powder is IDR 17,907, which this figure comes from IDR 8,953,568 divided by 500 pcs.

b. Analysis of production if buying from outside

Table 5. Raw Materials Cost of Buying from Outside

Information	Number of Units	Amount (IDR)
Red Ginger Powder	50 kg	4.400.000

Source : PT Sinar ORN Ginger

Based on the table above, it can be seen that to obtain 50 kg of red ginger powder, a rupiah unit sacrifice of IDR 4,400,000 is required.

Table 6. Labor Cost Buying from Outside

Information	The Number of Workers	Wages per Person	Amount (IDR)
Direct Labor Cost	3 People	600.000	1.800.000

Source : PT Sinar ORN Ginger

According to interviews with business actors, in this case PT Sinar ORN Ginger currently has 3 workers who are responsible for product packing with a salary fee if the acquisition of goods obtained from outside purchases is as much as stated in table 6 above.

Table 7. Factory Overhead Cost of Buying from Outside

Information	Amount (IDR)
Cost of Auxiliary Materials	1.100.000
Cost of Depreciation	206.875
Cost of Electricity, Water, and Telephone	200.000
Total	1.506.875

Source : PT Sinar ORN Ginger

In table 7, it has been stated that overhead costs at PT Sinar ORN Ginger consist of auxiliary material costs, depreciation costs, as well as electricity, water, and telephone costs. The cost of supporting materials is the cost incurred for production support materials. The cost of auxiliary materials in this business is plastic packaging, stickers, and cardboard. Second, depreciation costs are costs incurred as a result of a decrease in the value of fixed assets during the production process, where depreciation here consists of depreciation on equipment used in the production process. And finally, the cost of electricity, water, and telephone, which is the burden borne by the company for the use of electricity, water, and telephone. The range of rupiah related to each of the various types of factory overhead costs is listed in table 7.

Table 8. Total of Production Cost and Cost of Goods Manufactured of Buying from Outside

Information	Amount (IDR)
Raw Material Cost	4.400.000
Direct Labor Cost	1.800.000
Factory Overhead Cost	1.506.875
Total Cost of Production	7.706.875
Cost of Goods Manufactured	15.414

Source : PT Sinar ORN Ginger

Based on data processing in table 8, it states that the production cost for obtaining goods of buying from outside as much as 50 kg of red ginger powder to produce 500 pcs of red ginger powder is IDR 7,706,875. After knowing the total cost of production, the next step is to determine the cost of goods manufactured to find out the selling price per piece (pcs). From table 8, it can be seen that the cost of goods manufactured for 1 piece of red ginger powder is IDR 15,414, where this figure comes from IDR 7,706,875 divided by 500 pcs.

c. Differential cost analysis

Based on the calculation of the production costs of each alternative, the following is the result of a differential cost analysis for production costs and cost of goods manufactured of PT Sinar ORN Ginger through the alternative choices of self-producing and buying from outside through partnerships.

Table 9. Differential Cost of PT Sinar ORN Ginger

Information	Self-Production (IDR)	Buying from Outside (IDR)
Raw Material Cost	3.900.000	
Direct Labor Cost	3.000.000	1.800.000

Information	Self-Production (IDR)	Buying from Outside (IDR)
Factory Overhead Cost	2.053.568	1.506.875
Purchase Proce		4.400.000
Total Cost	8.953.568	7.706.875
Cost of Goods Manufactured/Unit	17.907	15.414

Source : PT Sinar ORN Ginger

In the table above, it has been clearly presented that there are differential costs that arise due to the alternative choice of self-producing or buying from outside to acquire goods. Through table 9 above, it can be seen the comparison of differential costs on production costs. The total production costs that must be incurred by PT Sinar ORN Ginger if it produces itself is around IDR 8,953,568, while the costs that must be incurred if it chooses an alternative to buying from outside by establishing a partnership is IDR 7,706,875. There is also a difference in the cost of production per unit between the two alternatives, namely if produce itself it will result in a cost of production per unit of IDR 17,907 and in the buying alternative get a cost of production per unit of IDR 15,414. Through the table, the decision that is considered to be profitable for the company is the decision to buy from outside. Buying from outside will save production costs incurred by PT Sinar ORN Ginger of IDR 1,246,693.

3.3 Discussions

The results of calculating the differential costs of the alternative choices of self-producing and buying from outside regarding the acquisition of goods obtained a comparison of the two alternatives. Through this comparison will show which decision is more profitable for the company. Based on a comparison of the differential cost calculation of product acquisition with the alternative choice of producing yourself or buying from outside, it results that the right decision is the decision to buy from outside. This is because the total production costs incurred by buying from outside are less than the production costs for producing it yourself. Through purchasing from outside can also save production costs incurred in the amount of IDR 1,246,693.

Therefore, through the alternative of buying from outside with the partnership program there are several advantages, namely first, minimizing and saving costs incurred during the production process as well as costs for fulfilling facilities and infrastructure in production activities. Second, it saves time and guarantees the availability of goods, because as is known this business is run by a group of students who are still active in lectures so that the option of buying from outside will allow business activities to continue to go hand in hand with their college activities. Third, reducing the risk of empty and damaged goods, as well as guaranteeing the quality of goods.

Not only companies that benefit from the partnership program, but partners will also benefit. The first advantage is that partners get income and capital. Second, reduce the risk of not being sold in the market. Third, expanding the marketing area.

4. Conclusion

In managing costs related to the acquisition of goods so that no costs are wasted, utilizing the different costs of the choice of self-producing and buying from outside by establishing a

partnership program. The application of differential costs in this study is done by calculating the difference in production costs arising from each alternative choice. Where production costs through self-producing alternatives are calculated by adding up raw material costs, direct labor costs, and factory overhead costs, then comparing the costs incurred with the costs of buying from outside. After calculating the differential cost of production costs, it is necessary to carry out further calculations regarding the cost of goods manufactured per unit arising from the two alternative recoveries. This needs to be done to help the process of making the right decisions for business continuity. Based on the results of the research and discussion, it can be concluded that first, PT Sinar ORN Ginger must incur a production cost of IDR 8,953,568 to carry out its own production activities, while the costs that must be incurred if PT Sinar ORN Ginger choose an alternative to buy from outside by establishing a partnership are IDR 7,706,875. Second, companies can minimize spending on production costs through alternative purchases from outside because the costs incurred through purchasing from outside are lower than self-producing. Third, buying from outside will save production costs incurred by PT Sinar ORN Ginger of IDR 1,246,693. Fourth, the acquisition of products through external purchases by establishing partnerships is the most appropriate alternative for PT Sinar ORN Ginger at this time. Fifth, PT Sinar ORN Ginger has many advantages from this partnership program, including minimizing costs incurred, saving time, guaranteeing the availability of goods, reducing the risk of damaged and empty goods, and ensuring the quality of goods. Not only companies benefit from this partnership program, but partners also benefit, including obtaining income as well as capital, reducing the risk of being unsold in the market, and expanding market reach.

This research was conducted to find out the comparison of the amount of costs incurred and the benefits obtained through the alternative of self-producing and buying from outside. This is done to assist the decision-making process that must be profitable for the company. Where this decision making is very crucial for the continuation of the business, therefore a differential cost comparison is carried out to help make a decision on the existing options.

This research has weaknesses and limitations that need to be considered, namely there are limitations to the analysis of alternative options for managing production costs incurred so that unnecessary expenditures do not occur. The alternative options include buying or producing yourself, selling or further processing, stopping or continuing certain production, and accepting or rejecting special orders. However, related to the topic of discussion in this study will only focus on analyzing related alternative costs of buying or producing their own which are associated with businesses owned by Accounting students.

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