

The Effect of Relevant Costs on the Income of Traditional Cake Traders with Local Wisdom *Mopo'o Tanggalo Duhelo* as a Moderation Variable

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Abstract

This study aims to analyze the influence of relevant costs on the income of traditional cake traders with the local wisdom of Mopo'o Tanggalo Duhelo as a moderation variable in traditional cake traders in the Moodu Traditional Market, Gorontalo City. The research uses a quantitative method with an associative approach. Data was obtained through the distribution of questionnaires to 30 respondents who were selected using saturated sampling techniques. Data analysis was carried out by simple linear regression and Moderated Regression Analysis (MRA) using the help of the SPSS program. The results of the study show that relevant costs have a positive and significant effect on the income of traditional cake traders with a contribution of 17.1%. This influence is reflected in the dominance of indicators of the decision to continue or stop the business, which shows that traders consider costs and profits in determining the sustainability of their business. In contrast, the indicator of the decision to sell or further process has the lowest contribution because some traders have not fully considered the additional costs and economic benefits in decision-making. The results of the study also showed that the local wisdom of Mopo'o Tanggalo Duhelo was able to strengthen the relationship between relevant costs and traders' income. The indicator of trading honesty was the most dominant aspect of moderation, while patience in the face of risk was the indicator with the lowest contribution. The Mopo'o Tanggalo Duhelo variable is classified as a quasi moderator.

Keywords: *Relevant Costs; Income; Local Wisdom; Mopo'o Tanggalo Duhelo; Traditional Cake Traders.*

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ITRODUCTION

Revenue is an important indicator in assessing the success of a business, both large-scale businesses and small to traditional businesses. According to (Wulandari et al., 2023), revenue is defined as a number of revenues generated from business activities, most of which come from the sale of products and services to consumers. In the context of small businesses, income is a benchmark for business sustainability because it is directly related to the ability of business actors to maintain their economic activities. This is in line with (PSAK No. 72 Revision, 2020) which explains

that income is the result obtained from the normal activities of entities such as sales, rents, royalties, service income, interest, and dividends.

Traders income is influenced by various factors, such as business capital, length of business, working hours, and fluctuations in people's purchasing power (Subhan & Zakariyah, 2025). In addition to these factors, the ability of traders to make decisions based on accurate cost information is also an important factor that can drive increased revenue (Febriansyah et al., 2025). From a management accounting perspective, cost information plays a strategic role in supporting rational economic decision-making, especially in the aspects of planning, control, and setting selling prices (Anwar Aurelia et al., 2026). Therefore, cost relevance is one of the information that traders can use in determining business decisions that have an impact on revenue.

Previous research has shown that relevant costs have an important role in decision-making. (Alfariet et al., 2023) found that the use of appropriate relevant costs was able to improve efficiency, reduce unnecessary costs, and have an impact on increased revenue. Similar results were found by (Sengengeng et al., 2023) which proves that the application of relevant costs in the decision to accept or reject special orders can result in profit margins that contribute to the growth of the company's revenue. However, (Handayani et al., 2020) found that the application of relevant costs does not always run optimally because there are still errors in the grouping of costs and there are non-financial factors that also influence business decisions. The findings suggest that the effect of relevant costs on revenue still requires further testing.

Most research on relevant costs is still focused on manufacturing companies or large-scale companies, while research on traditional small businesses is still relatively limited. In fact, traditional cake traders are also faced with the same problems, namely determining selling prices, managing production costs, and maintaining revenue sustainability in dynamic market conditions. This condition shows that there is a research gap that needs to be studied further.

In addition to the cost factor, there are also cultural aspects and local wisdom that affect the economic behavior of traditional traders. One of them is Mopo'o Tanggalo Duhelo which is interpreted as an open-minded attitude in carrying out economic activities. Based on the results of the interviews, it was found that traditional cake traders in the market still hold the value of this culture in daily practices. A cucur cake vendor stated that buyers often ask to pay the next day if they did not bring money and he accepted with open arms. He said,

"If there are buyers who want to pay tomorrow because they don't bring the right money, I just let the important thing be that we trust each other."

The practice shows that income is not only understood as money received during transactions, but is also related to trust and social relationships. Lalampa traders also said that the increase in the price of raw materials was not directly

followed by an increase in the selling price because it considered customer conditions. He stated,

"If the price of fish or rice increases, I do not immediately increase the price for fear that buyers will be surprised."

In addition, a roll-up omelet trader revealed that when his goods run out, he directs buyers to other traders who still have the products they are looking for. According to him,

"If buyers are looking for a certain cake and my goods are gone, I don't force them to buy another type of cake. Instead, I directed them to other traders who still had the same cake."

The findings show that the value of Mopo'o Tanggalo Duhelo is still carried out in daily economic activities, not only in cost calculation but also in building trust, solidarity, and social relationships in the market. Research (Thalib, 2024) found that the practice of earning Bendi coachmen in Gorontalo is also loaded with the values of Mopo'o Tanggalo Duhelo which forms an attitude of tolerance, mutual respect, and sincerity in obtaining income. However, research that integrates these cultural values with the concept of relevant costs in explaining the income of business actors is still very limited.

The distinguishing aspect of this study compared to previous research lies in the use of Mopo'o Tanggalo Duhelo as a moderation variable. This variable is a novelty of research because it connects the aspect of management accounting with the local wisdom of Gorontalo in explaining the income of traditional cake traders. By adhering to the value of Mopo'o Tanggalo Duhelo, traders not only consider cost efficiency, but also maintain customer trust, solidarity between traders, and business sustainability.

Based on this description, this study aims to analyze the effect of relevant costs on the income of traditional cake traders in the market and test the role of Mopo'o Tanggalo Duhelo in moderating the relationship between relevant costs and income. This research is expected to contribute to the development of management accounting, especially related to the application of relevant costs in traditional small businesses, as well as a reference for traders and stakeholders in developing businesses based on local wisdom to increase income and business sustainability.

LITERATURE REVIEW

Bounded Rationality Theory

Bounded Rationality Theory was developed by Herbert A. Simon. This theory explains that individuals in making decisions do not always act rationally perfectly due to the limitations of information, time, and cognitive capacity. According to Simon (1972) in (Sugiat, 2025), in these conditions decision-makers are unable to evaluate all available alternatives comprehensively, so they only consider some of the options that are considered relevant and reachable.

In this concept, individuals tend to use a satisfying approach, which is to choose

alternatives that are considered good enough and able to meet the minimum criteria, not the most optimal alternatives. This approach also often involves the use of experience, intuition, and practical considerations in simplifying the complexity of economic decisions.

In the context of management accounting, the theory of bounded rationality is related to how business actors use limited information to support decision-making. Accounting information, particularly costs, is not always analyzed thoroughly, but is more focused on information that is considered relevant to the situation at hand. Therefore, the concept of relevant costs becomes important as a basis for determining the most likely decision alternatives to choose.

Based on this explanation, it can be concluded that business actors, including traditional cake traders, do not always make optimal decisions in managing costs and determining revenue. The decisions taken are more likely to be adequate in accordance with existing limitations so that relevant costs are an important factor in supporting increased revenue.

Income

Income is income that arises from the routine activities of an entity. In practice, income can be referred to in various terms such as sales, fees or service rewards, interest, dividends, royalties and rent (IAI, 2016). Income is an important component in maintaining business continuity and determining the profit and loss of a business.

According to (Phing, 2023), income is often equated with revenue or income. In this context, income is defined as income, while revenue is understood as income that includes the company's revenues and profits.

In the context of small and traditional businesses, income is also understood as a means to meet family needs and maintain business sustainability. As found (Amaliah, 2025), income is not only interpreted as a financial result, but also as part of the welfare and socio-economic stability of local communities.

Relevant Cost

According to (Hansen R & Mowen M, 2007), relevant costs are costs that have the potential to last in the future and change according to the choice of decision taken. The cost must differ among the available alternatives so as to affect the decision chosen.

(Santoso et al., 2023) explained that relevant costs are avoidable costs and are related to the decisions taken. On the contrary, unavoidable costs are not considered relevant because they still have to be covered regardless of the decision chosen.

(College Great, 2024) states that relevant costs refer to costs that can be avoided or changed as a direct result of an alternative decision chosen. In line with that, (Glorya Winny Angelie et al., 2025) explains that relevant costs are future costs that arise or change as a result of choosing one decision alternative over another.

According to (Wulan Christiana et al., 2020), the application of relevant costs can be seen in several forms of decisions, namely:

1. The decision to make or buy.
2. Opportunity cost.
3. The decision to continue or stop.
4. Custom order decisions.
5. The decision to sell or further process.

Based on some of these opinions, it can be concluded that relevant costs are different future costs for each alternative decision and are used as a basis for determining the most profitable option for business actors.

Mopo'o Tanggalo Duhelo

Local wisdom is a form of wisdom that develops from the collective experience of a community to maintain a balance of interaction between humans and their environment

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(Mulyana et al., 2023). According to (Masruroh et al., 2023), local wisdom reflects a system of knowledge, beliefs, and habits that have been used as guidelines in people's life patterns for generations.

In Gorontalo culture, Mopo'o Tanggalo Duhelo is a local expression that means full of patience or open-mindedness. This expression is used to advise the community to remain patient in facing various life problems.

Research (Thalib, 2024) found that the practice of earning money from Bendi coachmen in Gorontalo is loaded with the value of Mopo'o Tanggalo Duhelo. Coachmen remain patient in the face of modern transportation competition and believe that sustenance is obtained through patience and continuous efforts.

In line with that, (Uge H. et al., 2022) found that costs affect the income of Molutabu traditional market traders. Although operational costs affect income levels, the traders persist with patience and determination that reflects the value of Mopo'o Tanggalo Duhelo.

Based on some of these opinions, it can be concluded that Mopo'o Tanggalo Duhelo is a local wisdom of the people of Gorontalo which contains the values of patience, sincerity, and openness in carrying out life activities, including economic and business activities.

Framework

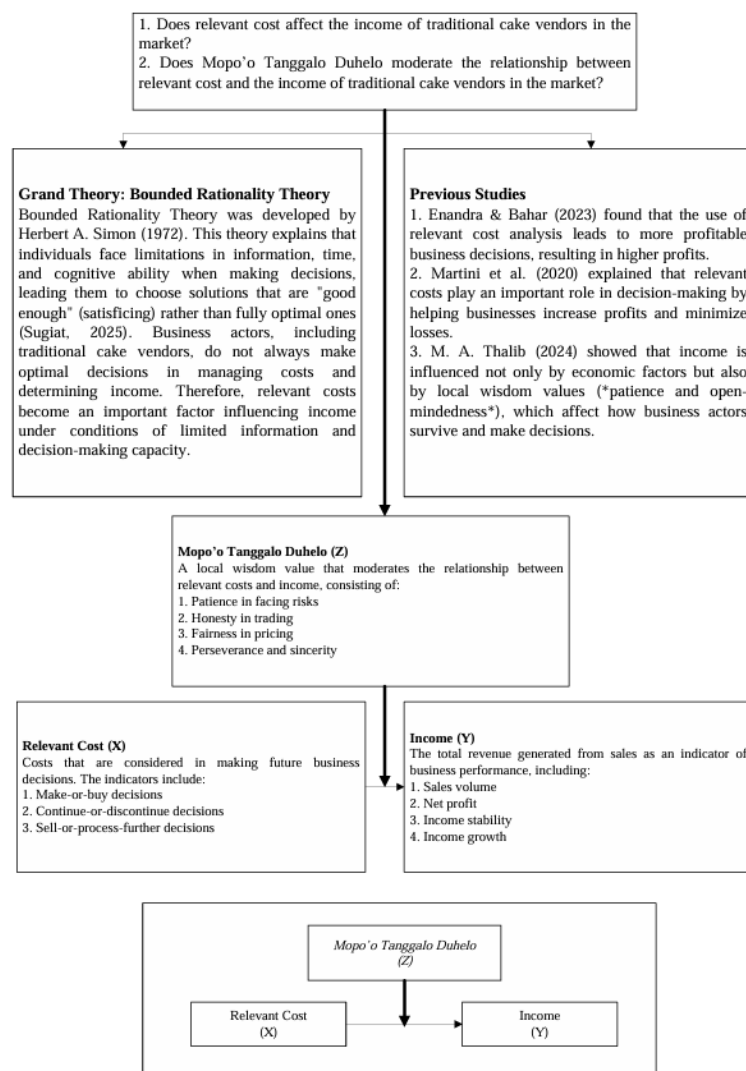


Figure 1. Concept of thinking

Hypothesis

To obtain a provisional answer to the research problem based on theoretical studies, the following hypothesis is formulated:

H1: Relevant Costs have a positive and significant effect on the income of traditional cake traders.

H2: The local wisdom of Mopo'o Tanggalo Duhelo is able to moderate (strengthen) the influence of relevant costs on the income of traditional cake traders and have a direct effect on income.

METHODOLOGY

This study uses a quantitative approach with an associative method to analyze the influence of relevant costs on the income of traditional cake traders with the local wisdom of Mopo'o Tanggalo Duhelo as a moderation variable. The research was carried out at the Moudù Traditional Market, Jalan Taman Sari, East Kota District, Gorontalo City. The research population is all traditional cake traders totaling 30 people. The sampling technique uses saturated sampling, so that all members of the population are used as research respondents (Abdullah et al., 2023).

The research data was collected through the distribution of questionnaires using a five-point Likert scale, namely Strongly Disagree (1), Disagree (2), Neutral (3), Agree (4), and Strongly Agree (5) (Agustini et al., 2020). The relevant cost variable (X) is measured through the indicators of the decision to make or buy, the decision to continue or stop, and the decision to sell or further process (Simanjuntak et al., 2025), (Khusna et al., 2024), (Najah & Purnamawati, 2023). The revenue variable (Y) is measured through total sales, net profit, income stability, and revenue growth (Setiawan & Anggriawan, 2019). Meanwhile, the Mopo'o Tanggalo Duhelo (Z) variable is measured through indicators of risk tolerance, trading honesty, price fairness, and firmness and sincerity (Thalib, 2024).

Data analysis was carried out with the help of the IBM SPSS program through descriptive statistical analysis, data quality tests which included validity and reliability tests, and classical assumption tests consisting of normality, multicollinearity, and heteroscedasticity tests. Hypothesis testing was carried out using Moderated Regression Analysis (MRA) to test the influence of relevant costs on income and the role of moderation of Mopo'o Tanggalo Duhelo's local wisdom. The equation model used is: $Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 (X_1 \times X_2) + \varepsilon$

RESULTS AND DISCUSSION

Respondent Characteristics

Table 1. Respondent characteristics

No	Description	Frequency	Presentase
1	Gender		
	-Male	13	43%
	-Women	17	57%
2	Age		
	20-30 Years	7	23%
	>30 Years	23	77%
3	Long Trading		
	< 1 Year	2	7%
	1-3 Years	8	27%

	> 3 Years	20	67%
	Estimated Income Per Day		
4	Rp100-200k	8	27%
	> 200 rb	22	73%

Source : Questionnaire processed (2026)

The data in Table 1 shows that the majority of respondents are female, which is 17 people (57%), while men are 13 people (43%). By age, most respondents were over 30 years old (77%), while respondents aged 20–30 years were 7 (23%). This condition shows that the majority of traditional cake traders are at a mature and productive age.

Judging from the length of trading, most of the respondents have been in business for more than 3 years, namely 20 people (67%), followed by respondents with a business period of 1-3 years as many as 8 people (27%), and less than 1 year as many as 2 people (7%). In addition, based on estimated income per day, the majority of respondents earned an income above IDR 200,000 per day as many as 22 people (73%), while 8 people (27%) had an income of IDR 100,000–IDR 200,000 per day. These results show that most of the respondents have a long enough business experience with a relatively good level of income.

Descriptive Statistical Analysis Results

Table 2. Descriptive Statistics of Relevant Cost Variables

Dimensions	Index Value
Make/Buy Decision	4,09
Decision to Continue/Stop Efforts	4,04
Further Selling/Processing Decision	3,99

Source: Data processed (2026)

Based on Table 2, the Relevant Cost variable shows a high index value across all dimensions. The dimension of the decision to make or buy obtained the highest index value of 4.09, followed by the decision to continue or stop the business at 4.04, and the decision to sell or further process it was 3.99. These results show that respondents tend to consider relevant costs in business decision-making.

Table 3. Descriptive Statistics of Income Variables

Dimensions	Index Value
Sales Quantity	3,74
Net Profit	3,88
Income Stability	3,72
Revenue Growth	3,92

Source: Data processed (2026)

Based on Table 3, the Revenue variable shows a relatively high index value across all dimensions. The revenue growth dimension obtained the highest index value of 3.92, followed by net profit of 3.88, total sales of 3.74, and revenue stability of 3.72. These results indicate that the income of traditional cake traders is in the good category.

Table 4. Descriptive Statistics of Variable Mopo'o Tarikh Duhelo

Dimensions	Index Value
Patience in the Face of Risk	4,09
The Honesty of Trading	4,31
Price Fairness	4,12
Steadfastness and Sincerity	4,12

Source: Data processed (2026)

Based on Table 4, the Mopo'o Tanggalo Duhelo variable shows a high index value in all dimensions. The dimension of trading honesty obtained the highest index value of 4.31, followed by price fairness and firmness and sincerity of 4.12 each, and patience in the face of risk of 4.09. These findings show that the values of Mopo'o Tanggalo Duhelo are well applied by traditional cake traders in running their businesses.

Validity Test Results

Table 5. Validity Test Output

Variabel (1)	Indicator (2)	r_hitung (3)	r_tabel (4)	Keterangan (5)
Biaya Relevan (X)	X1.1	0,581	0,361	VALID
	X1.2	0,485	0,361	VALID
	X1.3	0,637	0,361	VALID
	X1.4	0,430	0,361	VALID
	X1.5	0,547	0,361	VALID
	X1.6	0,682	0,361	VALID
	X1.7	0,645	0,361	VALID
	X1.8	0,566	0,361	VALID
	X1.9	0,506	0,361	VALID
	X1.10	0,619	0,361	VALID
	X1.11	0,739	0,361	VALID
	X1.12	0,570	0,361	VALID
	X1.13	0,794	0,361	VALID
	X1.14	0,767	0,361	VALID
	X1.15	0,648	0,361	VALID
Pendapatan (Y)	Y1.1	0,661	0,361	VALID
	Y1.2	0,787	0,361	VALID
	Y1.3	0,688	0,361	VALID
	Y1.4	0,569	0,361	VALID
	Y1.5	0,612	0,361	VALID
	Y1.6	0,729	0,361	VALID
	Y1.7	0,738	0,361	VALID
	Y1.8	0,734	0,361	VALID
	Y1.9	0,772	0,361	VALID
	Y1.10	0,684	0,361	VALID
	Y1.11	0,795	0,361	VALID
	Y1.12	0,724	0,361	VALID
	Y1.13	0,775	0,361	VALID
	Y1.14	0,715	0,361	VALID
	Y1.15	0,725	0,361	VALID
	Y1.16	0,519	0,361	VALID

Variabel (1)	Indicator (2)	r_hitung (3)	r_tabel (4)	Keterangan (5)
Mopo'o Tanggalo Duhelo	Y1.17	0,835	0,361	VALID
	Y1.18	0,690	0,361	VALID
	Y1.19	0,426	0,361	VALID
	Y1.20	0,448	0,361	VALID
	Z1.1	0,722	0,361	VALID
	Z1.2	0,583	0,361	VALID
	Z1.3	0,740	0,361	VALID
	Z1.4	0,469	0,361	VALID
	Z1.5	0,629	0,361	VALID
	Z1.6	0,668	0,361	VALID
	Z1.7	0,840	0,361	VALID
	Z1.8	0,678	0,361	VALID
	Z1.9	0,853	0,361	VALID
	Z1.10	0,672	0,361	VALID
	Z1.11	0,768	0,361	VALID
	Z1.12	0,448	0,361	VALID
	Z1.13	0,876	0,361	VALID
	Z1.14	0,593	0,361	VALID
	Z1.15	0,797	0,361	VALID
	Z1.16	0,709	0,361	VALID
	Z1.17	0,590	0,361	VALID
	Z1.18	0,502	0,361	VALID
Z1.19	0,706	0,361	VALID	
Z1.20	0,855	0,361	VALID	
Z1.21	0,829	0,361	VALID	
Z1.22	0,808	0,361	VALID	

Source : Questionnaire processed (2026)

The results of data processing using the SPSS application showed that all statement items in the variables Relevant Cost (X), Revenue (Y), and Mopo'o Tanggalo Duhelo (Z) had a calculated r value (Corrected Item Total Correlation) that was greater than the table r value of 0.361. These results show that all statement items are declared valid because they are able to measure research variables precisely. Thus, the respondents' answers are considered relevant and in accordance with the concepts being studied, so that all questionnaire instruments are suitable for further analysis.

Reliability Test Results

Table 6. Reliability Test Output

Variabel	Cronbach Alpha	Angka Standar Reliabel	Keterangan
Biaya Relevan (X)	0,877	0,60	Reliabel
Pendapatan (Y)	0,937	0,60	Reliabel
Mopo'o Tanggalo Duhelo (Z)	0,950	0,60	Reliabel

Source : Questionnaire processed (2026)

The test results in Table 6 show that the research indicators for free, bound, and moderation variables are declared reliable. With a Cronbach's Alpha score of > 0.60, this questionnaire was proven to be able to provide stable and ajek results, thus meeting the eligibility requirements for research instruments

Normality Test (Kolmogorov-Smirnov)

Table 7. Kolmogorov Smirnov Output (Normality Test)

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		30
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	8.48307034
Most Extreme Differences	Absolute	.126
	Positive	.079
	Negative	-.126
Test Statistic		.126
Asymp. Sig. (2-tailed)		.200 ^{c,d}

- a. Test distribution is Normal.
- b. Calculated from data.
- c. Lilliefors Significance Correction.
- d. This is a lower bound of the true significance.

Source : Questionnaire processed (2026)

The One-Sample Kolmogorov–Smirnov normality test presented in Table 7 yielded an asymptotic significance value (Asymp. Sig. 2-tailed) of 0.200, which is greater than 0.05. This result indicates that the residuals are normally distributed. Therefore, the normality assumption of the regression model has been satisfied.

Multicollinearity test

Table 8. Multicollinearity Test (Tolerance and VIF)

		Coefficients ^a					Collinearity Statistics	
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Tolerance	VIF
		B	Std. Error	Beta				
1	(Constant)	22.807	14.072		1.621	.117		
	Biaya Relevan	.135	.262	.104	.513	.612	.576	1.736
	Mopo'o Tanggalo Duhelo	.492	.190	.527	2.595	.015	.576	1.736

a. Dependent Variable: Pendapatan

Source : Questionnaire processed (2026)

The test results listed in Table 8 show that the Relevant Cost and Mopo'o Tanggalo Duhelo variables have a Tolerance value of 0.576 and a Variance Inflation Factor (VIF) value of 1.736 respectively. Since the Tolerance value is greater than 0.10 and the VIF is less than 10, it can be concluded that there is no multicollinearity between independent variables in the regression model. Thus, the regression model used in this study meets the assumption of multicollinearity and is worthy of further analysis.

Heteroscedasticity Test (Glejser)

Table 9. Heteroscedasticity Test

		Coefficients ^a				
		Unstandardized Coefficients		Standardized Coefficients		
Model		B	Std. Error	Beta	t	Sig.
1	(Constant)	7.834	7.437		1.053	.301
	Biaya Relevan	.012	.139	.022	.087	.931
	Mopo'o Tanggalo Duhelo	-.016	.100	-.041	-.162	.873

a. Dependent Variable: Abs_RES

Source : Questionnaire processed (2026)

The test results showed that the Relevant Cost variable had a significance value of 0.931, while the Mopo'o Tanggalo Duhelo variable was 0.873. Since both significance values are greater than 0.05, it can be concluded that the regression model does not experience heteroscedasticity. The test results show that the regression model has met the assumption of homogeneity, making it worthy of further analysis.

Hypothesis Testing

T Test and Coefficient of Determination

1. First Hypothesis Testing

The effect of Relevant Costs on revenue can be determined by using simple regression testing. The following are the values obtained from the results of the tests that have been carried out.

Table 10 Effects of Relevant Costs on the Income of Traditional Cake Sellers

		Coefficients ^a				
		Unstandardized Coefficients		Standardized Coefficients		
Model		B	Std. Error	Beta	t	Sig.
1	(Constant)	40.978	13.398		3.059	.005
	Biaya Relevan	.578	.219	.447	2.644	.013

a. Dependent Variable: Pendapatan

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.447 ^a	.200	.171	9.65011

a. Predictors: (Constant), Biaya Relevan

Source : Questionnaire processed (2026)

Based on the results of the regression analysis in table 10, the regression line equation for the hypothesis can be determined, namely:

$$Y = a + bX$$

$$Y = 40.978 + 578X$$

The above equation shows a constant value of 40,978, meaning that if the relevant cost variable (X) is considered 0, then the value of the income variable (Y) is 0.578, meaning that if each relevant cost increases by 1 unit, then it will increase the revenue by 0.578. Then, it can be seen that the Adjusted Rsquare of 0.171 means that 17.1% of revenue is influenced by relevant costs, while the rest is influenced by other factors outside the model. Based on the results of the t-test in table 4.11, it is known that the calculated t-value is 2.644 > t table is 2.048 with the formula t of the table as follows:

$$\begin{aligned}
 t_{\text{tabel}} &= t(\alpha:n-k-1) \\
 &= 0,05 : 30-1-1 \\
 &= t (0,05 : 28) \\
 t_{\text{tabel}} &= 2,048
 \end{aligned}$$

In addition, the resulting significance value was 0.013 < 0.05. This shows that relevant costs have a positive and significant effect on the income of traditional cake traders. Thus, the first hypothesis (H₁) which states that the relevant cost has a positive influence on the income of traditional cake traders is accepted.

2. Second Hypothesis Testing

To find out whether Mopo'o Tanggalo Duhelo can moderate the effect of Relevant Costs on Income, it can be known by using Moderated Regretion Analysis (MRA). The following are the values obtained from the test results that have been carried out

Tabel 1 Pengaruh Biaya Relevan Terhadap Pendapatan Penjual Kue Tradisional Dengan Mopo'o Tanggalo Duhelo Sebagai Variabel Moderasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.788 ^a	.621	.577	6.89273

a. Predictors: (Constant), Biaya Relavan*Mopo'o Tanggalo Duhelo, Mopo'o Tanggalo Duhelo, Biaya Relevan

b. Dependent Variable: Pendapatan

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	345.203	76.941		4.487	.000
	Biaya Relevan	-5.287	1.297	-4.089	-4.076	.000
	Mopo'o Tanggalo Duhelo	-2.974	.832	-3.182	-3.574	.001
	Biaya Relavan*Mopo'o Tanggalo Duhelo	.058	.014	7.201	4.234	.000

a. Dependent Variable: Pendapatan

Source : Questionnaire processed (2026)

Based on the test results on the Model Summary and Coefficients table, it is known that the R Square value is 0.621 or 62.1%, which shows that the relevant cost variable, the local wisdom of Mopo'o Tanggalo Duhelo, and the interaction between relevant costs and Mopo'o Tanggalo Duhelo are able to explain the variation in the income of traditional cake traders by 62.1%, while the remaining 37.9% is explained by other variables outside the research model. Furthermore, based on the results of the interaction test, the significance value of the Relevant Cost variable \times Mopo'o Tanggalo Duhelo was $0.000 < 0.05$ with a calculated t-value of 4.234, which shows that the local wisdom of Mopo'o Tanggalo Duhelo plays a moderation variable in the relationship between relevant costs and the income of traditional cake traders. In addition, the Mopo'o Tanggalo Duhelo variable also has a significant direct influence on income, so it can be concluded that the local wisdom of Mopo'o Tanggalo Duhelo is quasi-moderator (pseudo-moderation), which is a variable that not only moderates the relationship between relevant costs and income, but also has a direct effect on dependent variables. In general, the form of regression equations in MRA can be written as follows:

$$Y = \beta_0 + \beta_1 X_1 + \beta_2 Z + \beta_3 (X \times Z) + \varepsilon$$

$$Y = 345.203 - 5.287X_1 + 2.974Z + 0.058 (X \times Z) + \varepsilon$$

Based on the regression line equation above, it shows that the value of the relevant cost coefficient is -5.287 with a significance of 0.000, indicating that the value of income (Y) will decrease by -5.287 if the relevant cost variable (X) increases by one unit will have a fixed value. The value of the variable coefficient of Mopo'o Tanggalo Duhelo (Z) is 2.974 with a significance of 0.001, meaning that income (Y) will increase by 2.974 if Mopo'o Tanggalo Duhelo (Z) increases by one unit and the variables X and $X \times Z$ will have a fixed value. The value of the interaction coefficient of $X \times Z$ is 0.058 with a significance of 0.058 if the interaction value between $X \times Z$ increases by one unit. Then, it can be known that the magnitude of the Adjust R Square of 0.577 means that 57.7% of Mopo'o Tanggalo Duhelo can affect the relationship between relevant costs to revenue, while the rest is influenced by other factors outside the model.

Thus, the hypothesis (H₂) that the local wisdom of Mopo'o Tanggalo Duhelo moderates the influence of relevant costs on the income of traditional cake traders is accepted.

CONCLUSION

Based on the results of data analysis and hypothesis testing, it can be concluded that relevant costs have a positive effect on the income of traditional cake traders in the market. The results show that the better the trader considers the relevant costs in making business decisions, the greater the chance of earning higher revenue. Proper cost considerations help traders choose more efficient business alternatives so that they can improve business continuity and performance. In addition, the local wisdom of Mopo'o Tanggalo Duhelo has been proven to be able to moderate the relationship between relevant costs and the income of traditional cake traders. The values contained in Mopo'o Tanggalo Duhelo, such as honesty, fairness, patience, perseverance, and sincerity, encourage traders to run their businesses more responsibly and be sustainability-oriented. The application of these values not only strengthens the effectiveness of cost management, but also increases customer

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confidence and business resilience in the face of various economic challenges. The findings of this study show that the success of traditional cake traders is not only determined by the ability to manage relevant costs, but also influenced by the application of local cultural values in business activities. Thus, the integration of economic considerations and local wisdom is an important factor in increasing income and maintaining the sustainability of traditional cake traders' businesses.

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