

# **COMPARATIVE ANALYSIS OF THE APPLICATION OF DIRECT METHODS AND FULL COSTING PRICING IN ORDER TO SELL PT. KRATON MAS**

**BY :**

**LIJANTI**

**43206010038**

**ABSTRACT**

*This study aimed to compare the application of the method of direct costing and full costing of the order setting the selling price at the textile company. On this occasion, the authors conducted research at PT. Kraton Mas. The research is to provide information to the company, as an input that can be used by companies in dealing with problems that may occur.*

*The research method used is descriptive, while collecting data for the writing of this research through library research, field research by interview, and observation. Based on research results presented in the form of a completed thesis and appendix tables.*

*Based on comparison with the direct method of costing, full costing of the selling price of goods manufactured at full costing is higher than the direct costing, and can know the profit will be obtained with a selling price that has been applied.*

*Keywords: comparison, application, price orders*