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ลิขสิทธิ์ของจุฬาลงกรณ์มหาวิทยาลัย

ACTIVITY BASED COSTING OF PROJECT MANAGEMENT IN THE CONSTRUCTION OF  
A 2,000 M<sup>3</sup> LPG SPHERICAL TANK PROJECT

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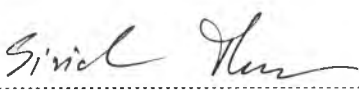
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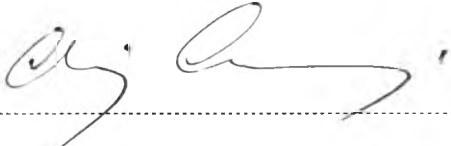
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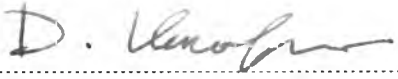
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วิทยานิพนธ์ฉบับนี้มีวัตถุประสงค์เพื่อประเมินและวิเคราะห์ค่าบริหารโครงการของงานก่อสร้าง  
ถึงความต้นทุนกลมบรรจุภัณฑ์ขนาด 2,000 ลูกบาศก์เมตร โดยใช้หลักการคิดต้นทุนจากกิจกรรม

ในการคิดต้นทุนของกิจกรรม เทคนิค IDEF0 ถูกนำมาใช้ในการสร้างแบบจำลองของกิจกรรม  
ซึ่งประกอบไปด้วยกิจกรรมหลักและกิจกรรมย่อย ค่าใช้จ่ายโดยตรงและค่าใช้จ่ายโดยอ้อมของหน่วยงานจะ  
ถูกเก็บรวบรวม เพื่อนำไปกระจายลงในทุกหน่วยงานที่อยู่ในคณะทำงานของโครงการนี้ และในทุกกิจกรรม  
ที่ปรากฏในแบบจำลองของกิจกรรม

ตัววัดผลที่ได้จากการทำกิจกรรม ได้ถูกสร้างขึ้นเพื่อใช้ในการวิเคราะห์ผลที่ได้จากการทำกิจ  
กรรม โดยมีหน่วยวัดเป็น ต้นทุนต่อหน่วยของผลที่ได้จากการทำกิจกรรม และเวลาที่ใช้ในการทำกิจกรรม  
ต้นทุนของกิจกรรมและตัววัดผลที่ได้จากการทำกิจกรรม ถูกนำมาใช้ในการวิเคราะห์เกี่ยวกับการลดต้นทุน  
และการปรับปรุงกระบวนการ

แบบจำลองการคิดต้นทุนจากกิจกรรม ถูกนำมาใช้เป็นเครื่องมือสำหรับการชี้มูลต้นทุน และ  
ใช้ในการแสดงผลที่คาดว่าจะได้รับจากกระบวนการที่ปรับปรุงแล้ว ผลการศึกษาแสดงให้เห็นว่ากระบวน  
การที่ปรับปรุงแล้ว คาดว่าสามารถลดต้นทุนทั้งหมดในการบริหารโครงการของงานก่อสร้างถึงความต้นทุน  
กลมบรรจุภัณฑ์ขนาด 2,000 ลูกบาศก์เมตรได้ 30 เปอร์เซ็นต์ และคาดว่าจะลดเวลาทั้งหมดที่ใช้ในการ  
บริหารโครงการดังกล่าวได้ 8 เดือน จากกระบวนการเดิมที่ใช้เวลาทั้งหมด 31 เดือน

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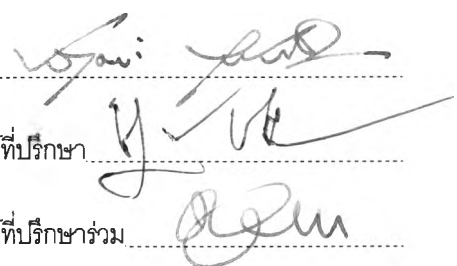
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KEY WORD: ACTIVITY BASED COSTING / PROJECT MANAGEMENT

PARAMATE SUWANPRADIT: ACTIVITY BASED COSTING OF PROJECT MANAGEMENT IN THE CONSTRUCTION OF A 2,000 M<sup>3</sup> LPG SPHERICAL TANK PROJECT. THESIS ADVISOR: ASSOC.PROF. CHUVEJ CHANSA-NGAVEJ, Ph.D. THESIS COADVISOR: MR. DARUNPORN KAMOLPUS. 234 pp. ISBN 974-346-085-3

The purpose of this thesis is to apply Activity Based Costing technique to evaluate and analyse the cost of project management in the construction of a 2,000 m<sup>3</sup> LPG Spherical Tank Project.

The activity modeling – IDEF0 is selected to develop activities model. Using this technique, the major activities and their sub-activities are defined. The direct cost and overhead cost of the organization are captured and allocated into the organization elements of the project team and then allocated into activities that had been listed by activity model. By this methodology, the cost of each activity is defined.

The output measures are established to analyse the activity output and performance in terms of the cost per unit of output and the time consumed. Both activity cost and output measures are used to analyse for cost reduction and process improvement.

The ABC model is used as a tool for cost simulation to show the results of the potential commitment in advance. By applying the ABC model and cost simulation in this study, the total cost of the project management is expected to be reduced by 30% and the total time of this project is expected to be reduced by 8 months from the 31 months originally needed.

ภาควิชา ศูนย์ระดับภูมิภาคทางวิศวกรรมระบบการผลิต.....

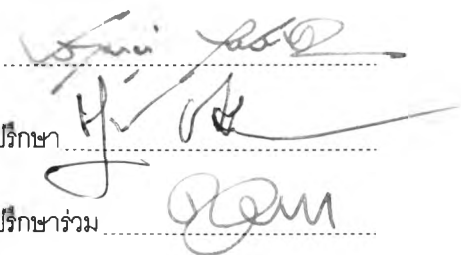
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