

## C215850 : MAJOR INDUSTRY ENGINEERING  
KEYWORD: COST REDUCTION AND CONTROL / UMBRELLA INDUSTRY

PEANGCHAN CHRINGCHIT : COST REDUCTION AND CONTROL FOR PRODUCTIVITY

IMPROVEMENT IN UMBRELLA INDUSTRY. THESIS ADVISOR : ASSO. PROF.

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This research was aimed at studying the cost of an umbrella producing system of a factory and also studying the way to increase the products of this industry. Because of the variety of products in patterns and sizes, this research was limited to the umbrella size 10 which is the standard size of this factory.

The contents of this research can be divided into 3 parts which are (1) studying and establishing the accounting system of the manufacturing cost, (2) applying the technique of work study, production scheduling to reduce the manufacturing cost, and (3) establishing the system for cost control which are the control of material, documents and standard.

The accounting system of the manufacturing cost was created by collecting all costs and classified them into direct material cost, direct labour cost and factory overhead cost. Eventually, the cost of each product order and the umbrella unit cost of the factory could be obtained.

By the mentioned cost control system and the adaptation of a computer program, umbrella unit cost could be reduced from 59.16 Baht per unit to 57.45 Baht per unit which was 2.89% reduction, and productivity improvement from 1.77 doz. per direct labour hour to 2.76 doz. per direct labour hour which was 55.93% increase.