

This thesis aims to provide the study of production cost analysis of lady shoes for export and to compare estimated cost and actual cost. The overall approach of this thesis is emphasized on estimated cost and actual cost of undecorated lady shoes from 4 manufacturers. The production factors are divided into 3 components - direct raw material, direct labor, and factory overhead. Weighted average cost of these factors from the 4 manufacturers were calculated.

The result of the study showed that the average estimated cost of lady shoes production is 167 bahts per pair, which consists of following details - direct raw material 132 bahts, direct labor 15 bahts, and factory overhead 20 bahts. The actual lady shoes cost is 164.53 bahts per pair, consisting of direct raw material 122.38 bahts, direct labor 14.29 bahts, and factory overhead 27.86 bahts. The reasons for the difference between estimated cost and actual cost are incorrect production factors classifications, incorrect estimated cost based on previous data. Apart from incorrect estimated production cost, the manufacturers still face some other problems such as the problems of managerial evaluation, the problems of raw material and the problems of manpower.