

BOONRUEING MANASURAKARN : COST REDUCTION AND CONTROL OF TYRE IN
MEDIUM-SIZED FACTORY. THESIS ADVISOR : ASST.PROF.SUTHAS
RATANAKUAKANGWAN, D.E.S.S.(Toulouse), 197 PP. ISBN 974-579-637-9

These studies were separated into three main headings, namely 1) Study and set up production cost system. 2) Production cost reduction based on losses in processes materials loss in process, usage of electricity and fuel. and 3) Production cost control systems based on information control and standard parameters ie. compound composition, time, components, effectiveness and cost structure.

Production cost accounting was established through a collection of information from concerned departments for determining direct materials, direct labor and factory overhead costs. From these studies, the total cost, cost per piece and cost sturcture could identified.

Material loss in process at innertube, motorcycle tyre and light truck tyre were reduced 8.03%, 3.00% and 3.39% respectively.

Electricity was discovered to reduce by 7.92% whereas the fuel 8.92% of total usage.

The control measures to reduce costs were established through setting up standard parameters for each controlled tiems and information system controls.

Results of these studies had indicated the apparent improvements on the production cost reductions and controls for the innertube, motor-cycle tyre and light truck tyre industries.