

Kanchanatuch Buapa 2011: Analysis of Cost Per Output Unit in Producing Undergraduates of a Private College in Surat Thani Province. Master of Accountancy, Major Field: Accounting, Department of Accounting. Thesis Advisor: Associate Professor Doosanee Songmuang, M.Acc. 237 pages.

The purposes of this research were to study the cost of instruction in each course and the cost per product unit to produce undergraduates of bachelor degree classified according to the programs of a private college in Surat Thani, in 2005 and 2006 academic years. Primary data was used by interviewing administrators, teachers, and employees. Secondary data from investigation and various collected document was used. Descriptive statistics, such as mean, and percentage were used to analyze data.

The results were found that, in 2005 academic year, the cost of instruction per course and per person of partnership – company law course was the highest cost for the amount of 9,261.97 baht. The lowest cost was General Psychology course for the amount of 622.98 baht. In 2006 academic year, the highest cost was Planning and Benefit Control course for the amount of 20,149.26 baht. The lowest cost was English for Business course for the amount of 748.46 baht. The highest cost per product unit in 2005 academic year of four-year and two-year program was Marketing program for the amount of 151,700.24 baht and 97,862.11 baht respectively. The lowest cost per product unit of four-year was Accounting program for the amount of 144,134.87 baht and the two-year program was General Management program for the amount of 92,591.40 baht. In 2006 academic year, the highest cost was four-year program of Law for the amount of 227,128.73 20 baht and the two-year program was Accounting for the amount of 153,475.47 baht. The lowest cost of four-year was Computer program for the amount of 184,678.45 baht and the two-year program was General Management for the amount of 130,535.18 baht. The result of the study was found that the cost unit of producing graduates in 2006 academic year was higher than in 2005 academic year.

The suggestion of the study was that every faculty should find the increasing of income by adding students 'enrollment and reducing expenses. Focusing on activity arrangement and reducing waste activities or invaluable performances are also conducted. Furthermore, developing activities by reducing time, increasing its flexibility, and neglecting its redundancy should be proceeded.

Student's signature

Thesis Advisor's signature