

Abstract

Thesis Title : Cost Management for Coconut Sugar Producers in Samutsongkhram Province

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The objectives of a study on “Cost Management of Coconut Sugar Farmers in Samutsongkhram Province” are: (1) to study the priority of cost in each dimension of coconut sugar farmers in Samutsongkhram province; and (2) to study the method of cost management of coconut sugar farmers in Samutsongkhram province. The samples are 11 groups of the farmer’s housewife group and community enterprise of coconut sugar farmers in Samutsongkhram province. Research tool used in this research was questionnaire and data was analyzed by using package software. Statistics used in this research were frequency, percentage, mean and standard deviation.

The results showed that coconut sugar farmers mostly emphasized on cost of production then marketing cost, financial cost and cost of management, respectively. When considering on each dimension of details, it was found that: (1) the issue with the highest mean of cost of product was cost of materials (Pa-ong, firewood, Phayom, bucket, etc.) while the issue with the lowest mean was the shrinkage cost; (2) for marketing cost, it was found that the issue with the highest mean was transportation cost while the issue with the lowest mean was trade discount; (3) for financial cost, it was found that the issue with the highest mean was providing credit to customers while the issue with the lowest mean was cost and fee of product storage; and (4) for cost of management, it was found that the issue with the highest mean was cost of office supplies while the issue with the lowest mean was cost of member’s welfare. For method of cost management performed by most coconut sugar farmers, it was found that: (1) for managing cost of production, they use the method of developing the ecotype of short coconut, integrate production by

planting plants more than 1 type and planning machine maintenance plan instead of solving the problem, respectively; (2) for marketing cost, they use the method of reducing the cost of advertising and PR, reducing the amount of direct sales and expanding the network of community shops, respectively; (3) for financial cost, they use the method of producing sufficient product volume to meet with customers' demand in order to reduce cost of product maintenance, making account and paying debt directly and timely, respectively; (4) for cost of management, they use the method of inventing new method of utilizing waste of material, training members to be skillful with expertise of producing and utilizing local experts, respectively.