URN etd-0407109-183709-699
Author PI-TUNG CHEN
Author's Email Address No Public.
Statistics This thesis had been viewed 46 times. Download 0 times.
Department
Year 2006
Semester 2
Degree Master
Type of Document Master's Thesis
Language zh-TW.Big5 Chinese
.
Date of Defense 0000-00-00
Page Count 60
Keyword
steel structure
Activity-based-costing system
Activity-based-costing Management

Abstract
Industry of steel structure covers over machinery, computer and construction industry. The fabrication process needs much more manpower, material resources and technology to assemble the steel structures for high buildings, steel bridges and factory buildings. However, this is a new construction work that needs special working methods and quality control, and is different from the general construction industry.

Industry of steel structure is a domestic demand industry that is deeply influenced by the prosperity of the construction industry, public investment, and the industry factory extension plan. In Taiwan, only twenty percents of construction works on the approximate four hundred billions annual public investment is made by steel structures, the others are made by reinforce concrete. Works of steel structure can not become an independent contractor for a construction project. A recent recession on the building market and high priced materials influence the beneficial result critically. It is a high pressure for the big-scale steel structure company to maintain their operation. The small steel structure companies are comparatively weaker and easy to be closed down.

As the demand of the steel structure is hard to extend and the market is on a highly competitive situation, so they have to enhance their qualities, services, and control costs austerely for enterprise existence.The activity-based costing system can display the correct cost efficiently for the enterprises to improve competitive positions and financial results.

This research is a case study of one famous domestic steel structure corporation that had changed the traditional costing method to the activity-based costing system and applied this costing management to improve the valueless procedures. The results of this research show the activity-based costing system not only can make the customers complacently but also can make higher earnings per share annually.
Advisory Committee chleu - advisor

Files No Any Full Text File.
Date of Submission 2007-02-01