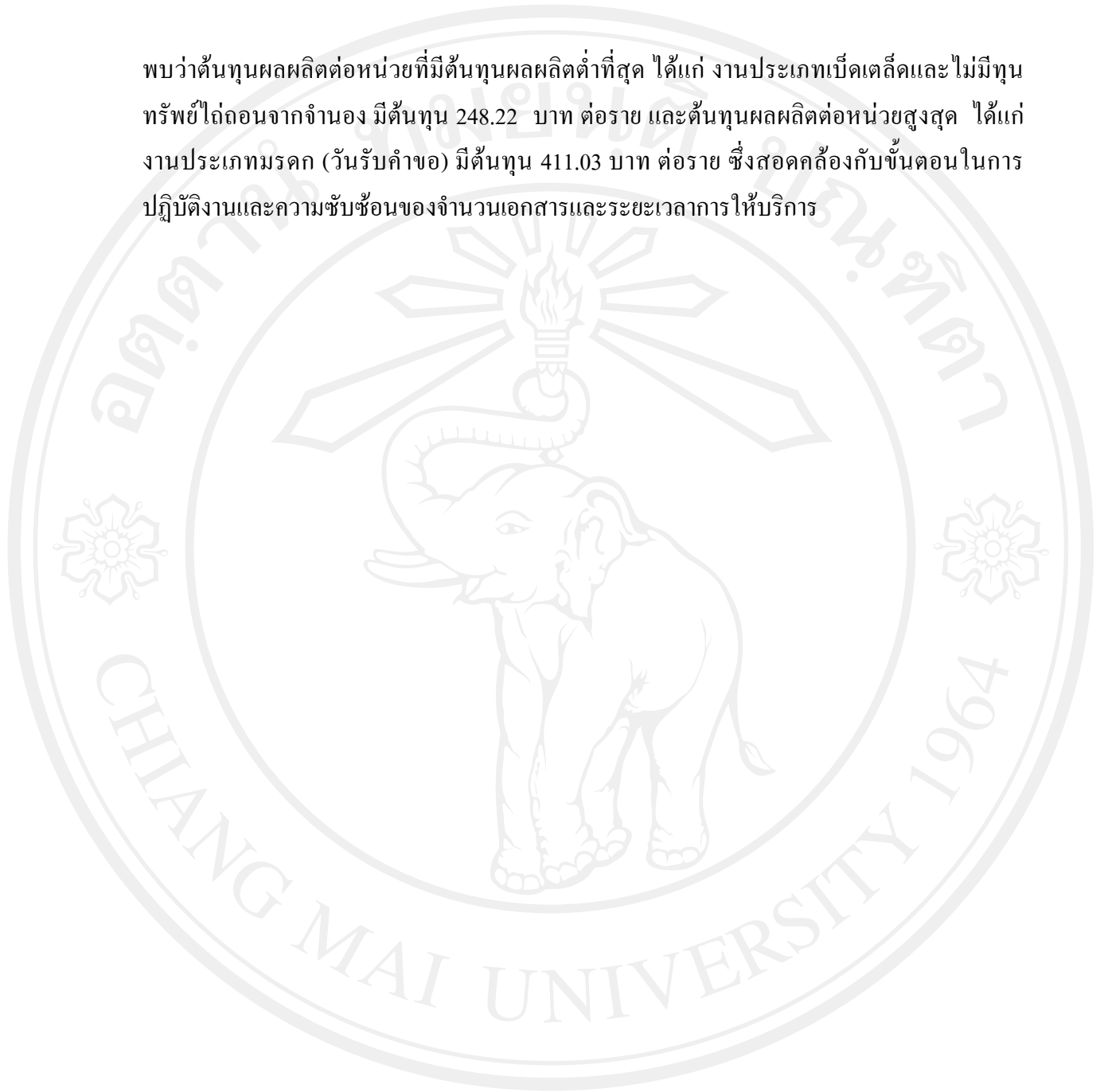


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ลิขสิทธิ์มหาวิทยาลัยเชียงใหม่
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Independent Study Title Calculation of Unit Costs of on Rights and Juristic Act
Registration Services of Lampang Provincial Land Office,
Soem Ngam Branch

Author Mrs. Saowarose Yodpanun

Degree Master of Accounting

Independent Study Advisor Assoc. Prof. Chusri Taesiriphet

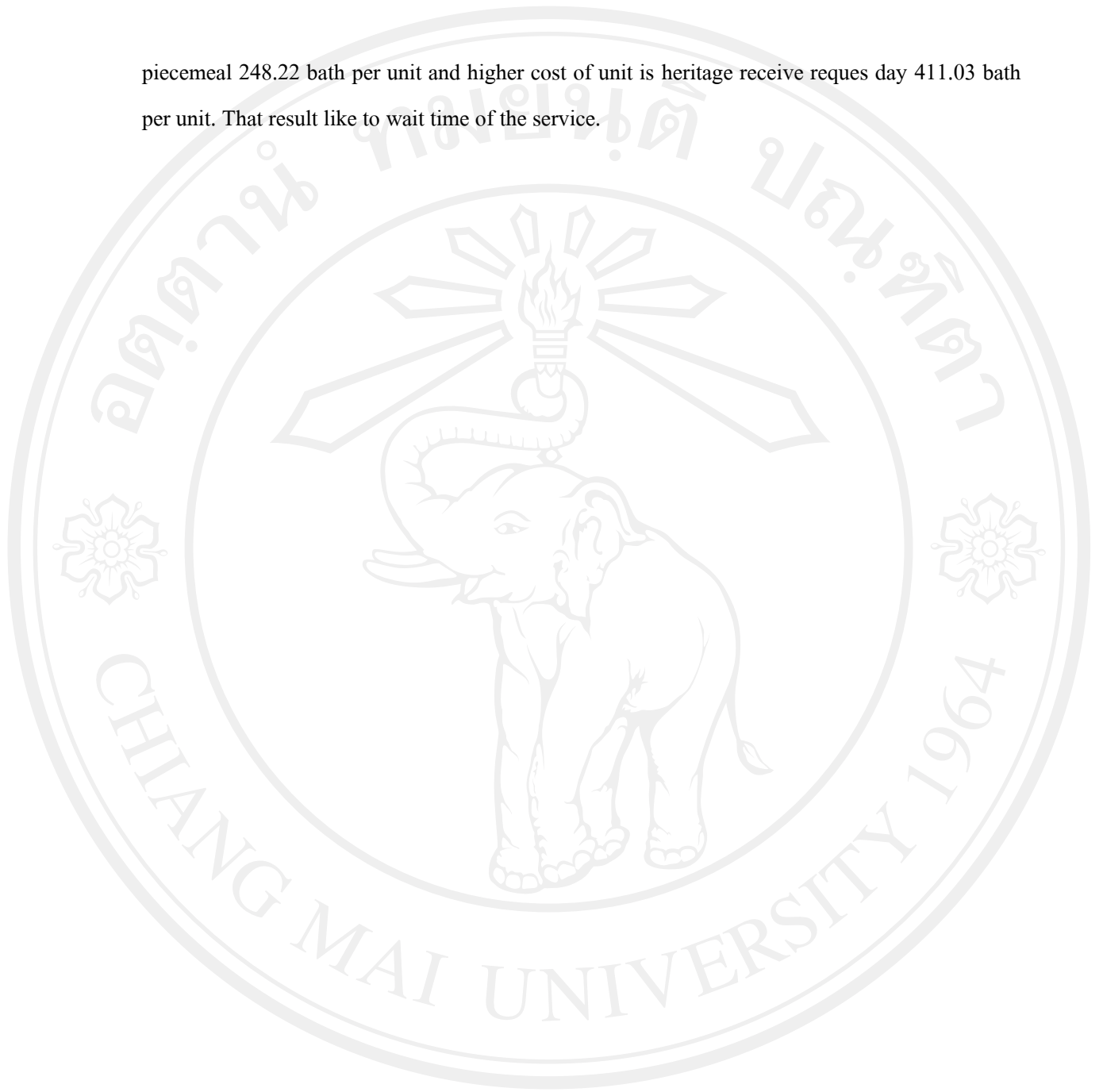
ABSTRACT

This independent study aimed to calculate the unit costs of rights and juristic act registration services of Lampang Provincial Land office, Soem Ngam Branch. Calculation of the unit costs trend of the Comptroller General's Department were used to analyze costs from Activity Based costing. Data were compile by interviewing officer and collect in secondary data from document.

The result of the study show that the rights and juristic act registration services has 5 steps, Deciding the activity from the steps of the services, receiving a queue card and search for content land; receiving request and investigation rights, print contract editing the content and referring account; receive money, print receipt and registering. Each type have different time of service. Department of Land to group of four with a work time for service.

Calculation of unit costs of the calculate total cost of the office, calculating cost of the main and support costs of the centre; rationing costs of the support cost centre to main costs centre; disseminating all main costs of the centre to the activities; calculating the cost of each activity, a disseminating the cost products with average weighting for each task type in the registration services, classification of the type and completly of the product. The cost of a unit of registration services activity was of calculated show lower cost of unit is mortgage redeem and

piecemeal 248.22 bath per unit and higher cost of unit is heritage receive reques day 411.03 bath per unit. That result like to wait time of the service.



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