



جمهورية العراق
وزارة التعليم العالي والبحث العلمي
الجامعة التكنولوجية
قسم هندسة البناء والإنشاءات

تطوير عملية تسعير العطاءات في قطاع المباني في العراق باستخدام تقنية تكاليف الأنشطة (دراسة تطبيقية على إحدى شركات القطاع الخاص)

رسالة مقدمة إلى

قسم هندسة البناء والإنشاءات في الجامعة التكنولوجية وهي جزء
من متطلبات نيل درجة الماجستير في علوم هندسة البناء والإنشاءات
(هندسة إدارة المشاريع الإنشائية)

من قبل

حيدر حامد عطشان السلامي

بكالوريوس في علوم الهندسة المدنية

بإشراف

الأستاذ المساعد

الدكتور رائد سليم عبد علي اللامي

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ABSTRACT

Today the world witnesses a large technological evolution as a result of the growing role of indirect cost in construction projects in addition to the intense competition between construction companies to obtain lucrative contracts, this requires the development of appropriate solutions to address deviations in determining the cost of projects through the development of bidding pricing process.

The research aims to demonstrate and emphasize the important role of the (ABC) system by two axes : (first: determine projects cost accurately by re-distributing and allocating indirect costs fairly and correctly, may lead to heal inaccuracy of pricing , second : Its contribution to improve the quality of provided information, which helps in re-assessment and making a rational financial decisions).

To achieve these goals we put three hypotheses are traditional systems provide distorted results and inaccurate to allocate costs indirect, application (ABC) system to achieve optimization in the calculation and allocation Indirect costs, which lead to a bidding pricing accuracy, and the application of (ABC) system helps the companies manage to good planning and successful decisions, and granted their greater opportunities to win the bid.

This study applied to two of the company researched projects differ in the duration of their implementation, and was completion within a specific cost-period, where it was providing all the information necessary for the application of the system and data by the basic steps of the design of the system with putting of the impact of the implementation of the duration factor which is called (the time factor), As well as a field study of the current reality of the process of preparing cost estimates and pricing of construction companies in the private and public sectors through a questionnaire to study the effective factors on the pricing decision.

The study showed a difference in the cost of projects, where the results indicate that there is an increase in the cost of the first project and a decrease in the profit margin of the same amount, according to the system (ABC) compared with the traditional system, as noted the presence of a decrease in the cost of the second project with an increase in profit margin by the same amount according to the system (ABC) compared with the traditional system, which confirms that the application system (ABC) determine the cost accurately, and lead to accurate pricing of the bids.

The most important recommendations of this study is encouraging construction companies in the private sector to implement the system (ABC) in the bidding pricing as it provides a large and accurate information gives companies greater chances to win tenders and make a profit instead of adopting the lowest prices method, as in the traditional systems or personal judgments in estimating the cost of projects.

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(A Case Study on One of Private Companies)

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presented by:

Haider Hamid Al-salami

(B.Sc. In Civil Engineering)

Supervised by:

Asst. Prof. Dr. Raid Saleem

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