

This thesis tries to study in depth the paradigm of the budgetary system of architecture projects, focusing its attention not so much on the effects, but on the causes of their cost overruns. Thus, the transits are analyzed of the historical discipline and the recent panorama in which take force new management methodologies applied in the building sector as the fuzzy or Activity-based costing (ABC). In the experimental framework aims at modeling the complex system "Diversion of budgets" by resorting to the statistical tools of the Principal Components Analysis and logistic regression multivariate; from the literature, the recurring targets variables are analyzed, and the conceptual hypotheses model is generated. Supported in this theoretical construct, develops the Delphi technique of expertones that serves as the basis for developing a questionnaire to professionals. The analysis and treatment of it's data, the relevant conclusions of the model are extracted.

kEYWORDS:

Budgets Diversion, Cost Overruns, Budgetary Control, Project Budget, Contingencies, Factor Analysis, Principal Components, logistic regression multivariate Analysis.