

Companies no longer compete locally only and have come to deal with competition from companies located on other continents, embedded in distinct realities and diverse business environments. As a consequence of the profound changes that have taken place over the last few years, there is strong pressure in the organizations to increase productivity at reduced prices, so that to obtain a method of estimating the costs of the various products produced in the same company in a rigorously and accurately way has become a strategic objective. These changes have forced these organizations to .[implement ever more sophisticated costing systems [3