

Abstract

This study aims to understand not only the costs inherent to each production section but also to analyze in depth the Rational Costing System provided for by NCRF 18, the Total Costing System that considers all the company's costs and allows for a better perspective of the company's position in the market and finally the ABC, which is a system that is based on activities to determine the costs inherent to the resources used for production. To carry out this study, open interviews were used, as well as monitoring of the daily production activities of the different products; Based on the results of the analyses carried out, it was possible to verify that the company uses the ABC costing system, which allows the company to separately analyze the costs of each phase of product production. At the end of this study, it is expected to determine the costing system that best suits Ferpinta Angola's production process, since it has the capacity to support more than one cost center.

Keywords: Accounting, costing system and Production.

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