



Gestión estratégica de costos: modelo ABC/ABM aplicado en la industria de pinturas [

2020

text (article)

Analítica

ABC / ABM costing is a control tool that allows identifying and detailing the costs assigned in each activity, generating an overview that enables the application of total quality in the processes and the resources that are consumed in each of them, which evidence that this system provides timely information for the accounting records as well as for the administrative management that bases its financial decisions on said indicators; In this context, this article aims to implement an ABC / ABM costing control in the paint company Adheplast that allows timely financial decision making. The research was carried out under a non-experimental design, with a mixed approach and descriptive scope. Among the main results, the causes that generate difficulties in making strategic decisions were identified, which justifies the proposal for the elaboration of the catalog of activities that consolidates the total costs

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Título: Gestión estratégica de costos: modelo ABC/ABM aplicado en la industria de pinturas electronic resource]

Editorial: 2020

Tipo Audiovisual: Control de gestión toma de decisiones administración financiera contabilidad de costes estado financiero (Palabras tomadas de Tesauro UNESCO) Management control decision making financial administration cost accounting financial statement (Words taken from UNESCO Thesaurus)

Documento fuente: CIENCIAMATRIA, ISSN 2542-3029, Vol. 6, Nº. 2, 2020, pags. 4-32

Nota general: application/pdf

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Lengua: Spanish

Enlace a fuente de información: CIENCIAMATRIA, ISSN 2542-3029, Vol. 6, N°. 2, 2020, pags. 4-32

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