



Análise do posicionamento estratégico para implementação da gestão estratégica de custos: um estudo de caso em uma empresa do setor de beneficiamento de aço inoxidável [

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Analítica

The Strategic Cost Management helps managers in the process of reducing costs, while simultaneously strengthening its strategic position. From this perspective, this study aims to investigate the integration between the strategic positioning and cost management of a stainless steel processing company. To this end, we carried out an exploratory research through a case study, using data collection technique to non-structured interviews and documentary research. It was observed that strategic positioning is oriented differentiation strategy, and that the first stage of the value chain, the selection of suppliers, has begun the process of adding value of the company, which guarantees the quality of their products. It was found that factors such as idleness of production and investments in technological innovation are not considered by management to determine its cost drivers. It is concluded that the costing system used by the company is committing to inefficient implementation of a strategic management based on cost information that gives you a competitive advantage. And, to be deployed GEC, the company should, in principle, know your value chain, particularly its cost drivers, adopting a costing system able to measure them

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