

Presentation

Through the publication of this SPECIAL EDITION, **Custos e @gronegocio** *on line* continues the channel for publishing research results presented in congresses, seminars and workshops as well as other representative academic events that gather students, scholars and professionals that aim agribusiness as a field of research.

This SPECIAL EDITION presents five articles that approach the use of cost accounting through Brazilian agribusiness elaborated from research results presented at the Brazilian Congress of Costs in June, 25 to 27 that took place in Belo Horizonte from October,30th to November,01st.

The article of Hofer, Souza e Robles Jr. shows a critical analysis over the traditional cost methods and it aims to demonstrate the importance of the cost management integrated to the management of business through value chain.

The objective of Backes, Kunh, Perleberg, Dalber e Alberti's paper involves the gathering and distribution of the existent expenses of a co-operative society, having as the main objective the application of the RKW expense method (Reichskuratorium für Wirtschaftlichkeit) in order to give more precise information on the composition of the production costs as well as to allow the distribution of responsibility to the many expense centers

Miranda, Martins e Faria aims to argue aspects related to the process of maximization of the result in the milk industries, being privileged the use of the concept of contribution margin, instrument of the variable costing, with the support of the linear programming.

In their article, Pedroso, Lopes, Lopes e Gregori evaluate the cost's system and to propose decisions for a beef cattle raising company with use of cost's methodology with the aim of totalizing the production costs.

Oliveira, Nascimento e Brito in their article demonstrate, from the production costs and the processing of rapadura by the productive chain, the aggregated values to the product and the reserved portion by each link from the correspondent chain to the final price paid by the consumer.

I wish you all a very good reading!

Antônio André Cunha Callado
Editor