

## Presentation

It is with great pleasure that I present the first issue of **Custos e @gronegocio** *on line*. Its mission is to publish scientific articles that can contribute to the expansion of knowledge about themes among agribusiness related to both relevant and current issues.

This first issue presents five articles that approach the use of cost accounting through Brazilian agribusiness.

Marion e Segatti show the need of economic-financial planning and controlling as well as implications over budget comparison in rural activities.

Silva, Resende e Freire Filho present a cost/volume/profit analysis with a model and describe some implications of its use among the Pork industry.

Meira, Wanderley e Miranda describe the role of exchange of information as a key factor of performance in supply chain management pointing out some figures.

Callado e Almeida present the profile of articles published in the proceedings of Brazilian Congress of Costs with its most important characteristics.

Coelho approaches cost/volume/profit analysis in the context of small carciniculture, as well as the return of investment.

**Custos e @gronegocio** *on line* is the result of a team work with the aim of publishing papers in an electronic journal related to the interface of costs and agribusiness.

I would like to thank to all reviewers for its performance in evaluating and improving processes of the articles.

I wish you all a very good reading!

Antônio André Cunha Callado  
Editor