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PUT YOUR HAND IN THE PASTA: Industrial accounting in a factory potiguar.

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ABSTRACT

The study brings the perspective on the use of cost accounting tools in a small pasta company in the city of São Miguel RN. To study the composition of costs involved in manufacturing, we use tools such as: Inventory Evaluation Criteria, identifying production costs, best inventory management criteria. In view of the problem of how to professionalize the cost accounting of a small industry, we seek to analyze all costs involved in manufacturing activities, with the general objective of: Analyzing expenses related to mass production. In the methodology, the research is classified as to the nature applied, as to the objectives, in descriptive and explanatory, as to the approach of the problem, in quantitative, as to the technical procedures used, bibliographic and documentary. It is concluded that according to the Inventory Evaluation criteria, the PEPS method is the best for the inventory of the finished product, and although according to the price formation, where the production price of R $ 2.24 was reached, and considering the minimum sales price of R $ 4.90, the company has a profit of R $ 2.66, so these values are capable of satisfying its operations.

Keywords: Accounting. Inventory Evaluation Criteria. Pricing. Costs.

1. INTRODUCTION

In a country where it takes an average of 115 days to start a company, with all the bureaucracy for full functioning, things like, records, permits, licenses, inspections and other requirements, even so according to SEBRAE (2018) there are about 6.4 million establishments, of these, 3.7 million are micro and small companies, such as Massa Ferraresi, the fancy name of Victor Ferraresi de Lira ME, a company engaged in the production of food inputs, manufactures pasta for savory. The aforementioned small company, located in the city of São Miguel - RN, founded on June 23, 2016, has 6 employees and an area of 150 square meters.

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As with large companies, with regard to cost accounting control, it can be said that the same (or should) apply to these small and micro companies, mainly because they have simpler and less complex operations, it ends up facilitating the monitoring, but what we can notice is the lack of will for this, if in large companies all the costs that can be of a simple sheet of paper (according to CIO From IDG many companies today are already moving towards the zero paper process as a way of reduce costs) up to large machinery, all costs must be observed.

In order to study the composition of the costs involved in the manufacture of the Ferraresi pasta, it is proposed to use tools such as: inventory, inventory management, direct and indirect costs, and inventory evaluation criteria, and offer the company studies for a better control of their activities with regard to accounting. In view of this, we seek to answer the following problem: How to professionalize the cost accounting of a small pasta industry for snacks?

To answer this problem, this research will try to analyze the accounting of all costs involved in this industry, with the general objective: Analyze the expenses related to the production of pasta by the company Ferraresi, using the inventory evaluation criteria, aiming to follow the following steps: 1) Identify the raw material and its respective values per mass produced unit and subsequently the cost of acquisition in the period of three months (April to June 2019); 2) Identify the secondary expenses obtained by the company in the period of three months; 3) Categorize what is cost, expense and investment; 4) Elucidate the values of purchases, CMV and inventory for the raw materials found (the products sold), through the inventory evaluation criteria; 5) Analyze the price formation of the product.

This study is justified on the premise of knowing how price is formed and creating a more professional accounting practice in an industry that does not use these means. It is vitally important for the company to work with this accounting view refined in its work routine, because through these surveys it is possible to identify excess costs, failures in the process of using inventories, failure in the composition of the product price, which causes losses , increased costs, loss of raw materials, and in the long run less capacity for the company to generate revenue. Values for the period of April, May and June 2019 will be considered for this study, at which time a significant number of manufacturing and marketing by Victor Ferraresi de Lira ME took place, in which the survey will be divided into direct and indirect costs. .

Once this work is contextualized, we move on to the theoretical framework, based on renowned authors in the field, providing the theories that will support this research.

2. THEORETICAL FRAMEWORK

This part of the theory will take place through the study of accounting concepts, cost accounting, their classification in relation to their appropriation to manufactured products and in relation to production levels, price formation, and inventory evaluation criteria.

2.1 Accounting

As Castro (2012) states, “accounting is a social science that has the assets of the entities as object of study”, it is worth mentioning that the asset is the object of study in other areas such as; administration, economics and law, but each area of these observe it from a different point of view, in administration for example the focus would be the efficient and effective use of resources, through accounting you can have a wide range of information about the situation accounting for different types of users, in order to explain the changes suffered by the patrimony before the action of man, the market or even nature.

Accounting started to develop in the mercantilist era, according to Martins (2003) until the industrial revolution, what we had was only financial accounting, which at that time was well developed for use by commercial companies, since these companies needed only in to know how much was sold and for what amount, the accountant just had to calculate how much he had at the beginning of the period, adding to purchases and decreasing outflows.

However, in the face of the industrial revolution, with the advent of the steam engine and the appearance of countless factories, this financial accounting alone was no longer enough, that was when the need for cost accounting was seen, for Martins (2003) the stock of products manufactured by the industrial company corresponds to the purchases of the commercial company, so the accounting had to measure all the values involved in the manufacture of products, from the acquisition of raw material, through the production line, storage until the exit for the customer.

2.2 Cost accounting

We know that production costs are the main factor that influences the company's revenues, as it is vital for the company to know its costs, because only then will we have a

real sense of the economic viability of the business, therefore, Baptista et al. (2016, p. 02) says that:

> Any industrial activity requires analysis of economic and financial viability. However, assessing the sustainability of a business is quite complex, due to the amount of costs involved in all processes. The correct allocation of fixed and variable costs to the individual costs of products, in order to find their balance, is not a simple task.

In cost accounting, the initial concern of accountants was to use it to be able to make the monetary measurement of stocks and results, and not to use it as another administrative instrument, according to Martins (2003), the non-use of this potential made cost accounting was evolving more sharply over time.

As it is an inventory-oriented accounting, its use as a tool for administrative use falls into two functions, that of assisting the Control and that of helping decision-making, with regard to the Control, its usefulness and the provision of data for the creation of standards, budgets and other forms of forecasting (Martins, 2003), and at a later time, compare the values observed with the values previously defined, in the decision-making role.

Cost accounting provides information about the relevant values in the organization's operations, and with this you can measure the short and long term consequences, such as introduction, modification, or cut of products, sales price policy, purchase options, etc. Price formation, “Knowledge of costs is vital to know if, given the price, the product is profitable; or, if not profitable, whether it is possible to reduce them (the costs). ”Martins (2003, p.15).

In order to study these costs and especially because they are costs of an industry, it is necessary to understand a little bit of the terminologies of industrial costs, and here we have expenses, disbursement, investment, cost and expense, as a way to better elucidate these variables, you will have below the concept and the classification of the cost and also a table with each characteristic of each one of these terminologies.

Cost isall expenses involved in the production of goods or services, and in this regard Martins (2003, p.17) reinforces that: “Cost is also an expense, only recognized as such, that is, as a cost, at the time of use factors of production (goods and services), to manufacture a product or perform a service. "

Table 1: Terminologies of industrial costs

Terminology	Feature
Spent	Purchase of any product or service, which generates financial sacrifice for the entity (disbursement), sacrifice represented by delivery or promise of delivery of assets (usually money).
Disbursement	Payment resulting from the acquisition of the good or service. It may occur before, during or

	after the entry of the purchased utility, therefore outdated or not at the time of the expense.
Investment	Expenditure activated according to its useful life or benefits attributable to the future period (s).
Expense	Good or service consumed directly or indirectly to obtain revenue. The seller's commission, for example, is an expense that immediately becomes an expense. The equipment used at the factory, which had been spent turned into an investment and later partly considered as a cost, becomes an expense in selling the product made. The secretary's microcomputer.

Source: adapted from Martins (2003).

In table 1 it can be seen that Martins (2003) clearly shows the differences between the terminologies, we understand the importance of this clarification because in an industry that presents several disbursements it is necessary to understand these expenses even as a way of controlling and solving possible errors and / or management problems.

2.3 Classification of Costs

In relation to their appropriation, costs can be classified into direct and indirect costs, and in relation to production levels, costs can be classified as fixed and variable.

Unlike direct and indirect costs that take into account the relationship with the unit produced, in fixed and variable costs the unit of time is considered, the total value of costs within this time unit and the volume of production activity.

They are classified as direct costs, any value that is easily identified in an objective and direct way in the product, without the need for any measurement method, while in the indirect cost the identification of the value involved in the composition of the price is not directly seen, it becomes it is necessary to make an identification through measurement processes.

As for fixed costs, these are those expenses whose value regardless of the volume produced remains the same, for example: rent, taxes, business licenses, insurance, salaries. And in the variable cost, there is a relationship with the company's production volume, that is, if the company increases its production or decreases, several costs accompany this oscillation, among them we can mention: raw material, overtime in the productive sector , depreciation of equipment due to workload.

When putting the product up for sale, the company sets a certain price for it, but does it take into account the costs involved in making this product to reach that price? In order to arrive at these values, the present research will use the survey of direct and indirect costs, of the inventory evaluation criteria, in order to be able to observe if the costs of selling the product are able to pay for all its production and yet profit for the company.

2.4 Inventory Evaluation Criteria

Inventory evaluation criteria are used when you want the capital invested in inventory to be as little as possible, in accordance with company policy, to avoid waste and obsolescence of products in stock.

For the calculation of inventories, you can use the methods, PEPS (First to Enter, First to Exit), in this method as the acronym says, the first products that enter are the first to write off the stock. In other words Castro (2012, p. 139) says that: "[...] it consists of the depletion of lots with different prices, therefore, these lots must have separate control on the stock sheet, so the material used is consequently paid for. at older prices. "

The UEPS (Last to Enter, First to Exit) in this case always the most recent products in stock are the ones that write off first, in this understanding, Castro (2012, p. 140) says that in this case the materials are controlled as follows: "Being downloaded from the inventory sheet, first, the materials with the prices of the products that were purchased last. "

It should be noted that, for income tax purposes, as the stock is considered an asset, and if UEPS is used, as a characteristic of the nature of its calculation, it will always present a higher cost of goods sold and a lower result. than the others, thus generating less tax revenue to be collected for the government. For this reason, UEPS is not permitted by law, since Decree No. 9,580 of November 2018, in its Article 307, says that:

> "The value of the goods existing at the end of the calculation period may be the average cost or the cost of goods acquired or produced more recently, even allowing for valuation based on the sale price, less the profit margin"

There is still a third type of survey, this is the Average Cost or Weighted Moving Average. In this stock assessment criterion, as the goods enter, they are added to the previous amount, and the value of this merchandise is added to the amount of values already held by the company, thus dividing the total amount of goods by total values and thus reaching the average price of the unit.

This criterion may be the most used in Brazilian companies, because as Castro (2012, p. 139) says, it ends:

> "Making it possible to update the unit price for each new acquisition, consisting simply of calculating the weighted average of the cost of acquisition of the quantities of each individual lot that enter into the formation of the single balance of the material."

With this we can closer saying that in Brazil only PEPS and CMPM are accepted, by law.

3. METHODOLOGY

3.1 Search ranking

According to Prodanov (2003), there are four ways in which research can be classified, namely: according to its nature, according to its objectives, according to the technical procedures used and according to the approach to the problem.

Regarding the nature of the research, it can be classified as applied, since it aims to generate new knowledge for practical use. In this regard, Prodanov (2013, p. 51) reinforces this by saying that: “it aims to generate knowledge for practical application aimed at solving specific problems. It involves local truths and interests. "

From the point of view of its objectives, it is descriptive and explanatory, descriptive because it seeks to describe and record the accounting facts found, without interfering with them, “Such research observes, records, analyzes and orders data, without manipulating them, that is , without interference from the researcher. ”(Prodanov, 2013, p.52). The research is also explanatory, since once we have the necessary documents we will just explain how the accounting facts are presented and are worked on by the company, in order to find in them the answers to our inquiries.

From the point of view of the approach, the research is classified as quantitative, which it is when considering everything that can be quantified, Silva et al. (2014, p. 03) says: “Quantitative research only makes sense when there is a very well defined problem and there is information and theory about the object of knowledge, understood here as the focus of the research and / or what one wants to study. "

As for technical procedures, it is classified as bibliographic and documentsl, bibliographic because it uses material already prepared and published for the theoretical basis, in this Gil (2008, p.55) reinforces the understanding when he says that: “The bibliographic research is developed from material already elaborated, constituted mainly books and scientific articles ”. The research is also documentary because it works with the data present in documents. To differentiate documentary and bibliographic research once again, Gil (2008, p. 51) is used when he points out the following differentiation between them:

> “Documentary research is very similar to bibliographic research. The only difference between them is in the nature of the sources. While the bibliographic

> research uses mainly the contributions of the various authors on a given subject, the documentary research uses materials that have not yet received an analytical treatment, or that can still be reworked according to the research objectives ”

In addition to being considered a case study, as the study is carried out in a company, following the costs of manufacturing pasta for the production of snacks.

Finally, it is also categorized as a survey since it will be acquired by collecting information about the accounting facts present in the invoices and other documents, such as energy bill invoices, and salary record books, and purchase and sale notes. , observation of direct and indirect expenses and the results of the application of the Inventory Criteria Ferraresi Inventory tool in the manufacture of Ferraresi pasta in a period of April, May and June 2019, as it presents a significant number of manufacturing and commercialization by by Victor Ferraresi de Lira ME.

3.2 Data collection and processing instrument

Here we talk about the way or the way in which data was obtained for this research, data collection can be done in several ways, Vergara (2007) shows us some, they are, simple or participant observation, the questionnaire, form and interview, in this Vergara (2007) reinforces that each procedure has its advantages and disadvantages.

For this research, we seek to follow the method of data collection by participant observation and we will also have the collection through the data obtained in the invoices for the purchase of raw materials, energy bills, payroll, water bills, invoices of sales, as well as data referring to the Inventory Evaluation Criteria tool, PEPS, UEPS and Moving Weighted Average (CMPM) that provided data regarding the purchase of goods, cost of goods sold and stock values.

In the quantitative analysis, the survey will be made through tables using the Microsoft Excel 2016 software, which allows a better organization and presentation of the data. In the bibliographic and documentary analysis, the accounting facts present in the documents will be observed.

4. RESULTS AND ANALYSIS

Based on the tools that were applied during the research period, we arrived at the results that will be displayed then, starting with the direct costs of raw materials and labor, then the indirect costs of electricity and equipment maintenance, some of these raw materials

have low turnover, others have high turnover, for these with greater turnover the tools were applied Inventory Evaluation Criteria, which will summarize the final results.

4.1 High turnover raw material

Initially, we sought to identify the raw material with high turnover, listing the amount used for production and the amount paid for them, in the three-month period (April, May and June) studied. As shown in table 01, a survey of purchases of each raw material made in the months analyzed was carried out, but added to what already existed in stock. It can be seen that in May there were the highest values regarding purchases of raw materials.

Table 01 - Raw material used in the production of salty dough

Feedstock	April / 2019		May / 2019		June / 2019	
	Input (Kg)	Price R$)	Input (Kg)	Price R$)	Input (Kg)	Price R$)
Wheat flour	20,200	49,605.00	21,271.00	51,632.52	16,638.00	39,683.29
Vegetable fat	825	4,829.83	1,423.95	7,968.13	1,208.64	6,659.40
salt	222.80	165.66	1,130.40	301.17	1,327.44	469.62
Total purchases	21,247.80	54,600.49	23,825.35	57,112.40	19,174.08	46,812.31

Source: Research data (2019).

In the month of April it was observed that in addition to the purchases of the month itself, there was the accumulated of the month of March, and taking into account the beginning of the study that occurred on the 18th of March, that is to say half of the month, the resources in stock as vegetable fat is below the average of the following months, due to the use of large quantities in the days prior to this study, however wheat flour, which is always purchased in large quantities and as the main raw material, has greater price variation, is within the average in the months analyzed even from the 18th, as purchases of this raw material are constantly made so that there is never a significant decrease in inventory.

4.2 Low-turnover raw materials, secondary expenses, cost expense and investments

Here, the company's secondary expenses will be addressed, which refer to expenses that are indirectly linked to the manufacture of the product, but are important for the company's operation, as shown in table 2.

Table 02 - Secondary expenses

Indirect cost	Value
Rent	R $ 2,250.00
Electricity	R $ 3,745.64
Internet	R $ 180.00
Total	R $ 6,175.64

Source: Research Data (2019).

The next approach concerns the different types of disbursements that can be observed in the company, there may be costs, expenses and investments, these figures refer to the period surveyed from April to June 2019.

Starting with direct costs, those directly linked to the final price of the product, it can also be said that they are variable, since depending on production there is variation in the acquisition of this raw material, the amount of raw material consumed in these three months was analyzed, reaching the R $ 106,838.00 for wheat flour, R $ 11,095.63 for vegetable fat, R $ 816.80 for salt, R $ 960.00 (approximately) for water.

Following the analysis of direct costs, there is the labor that generated an amount in these three months of R $ 10,830.00, in this case in addition to direct cost, it is also classified as fixed cost, since every month, regardless of the volume of production, wage values have not changed.

In indirect costs, those indirectly linked to the price of the product, it is possible to list rent, electricity and internet, thus, the total disbursement with electricity in the period was R $ 3,745.64, for rent there is R $ 2,250.00, and for internet services R $ 180.00. In the case of rent and internet, as well as labor it can be said that they are fixed costs, as they do not change due to the volume produced, unlike the electric energy that is classified as variable, since the more or less production has -If more or less energy expenses, another indirect cost would be the depreciation of the machinery, for this the depreciation of 10 years was made for the machines, reaching a monthly value of R $ 28.40 over a period of 10 years.

Regarding expenses and investments, energy, internet and rent disbursements can be considered as expenses, since they were goods and services that had to be consumed to obtain a product, but not directly participating in this, in the case of investment, one can talk about the raw material, because it is the main investment to be made to obtain the final product, the labor also comes as an investment, since it is directly linked to the manufacture of the product, the employee is not considered an asset of company, and a collaborator in which the company invests in it in exchange for its labor.

Here the results obtained by the Inventory Evaluation Criteria will be presented, in this it can be observed in the period of the three months analyzed how the company's production behaves through the use of the PEPS, UEPS and CMPM criteria, for this the individual daily costs were placed. of the raw materials wheat flour, vegetable fat and salt, as well as the depreciation of the machines involved in the production in a period of 10 years, the salary of the employees involved in the manufacture, the costs with electricity and water.

Table 03 - Values of Purchases, CMV and Inventory in April

PEPS or FIFO	UEPS or LIFO	Weighted Average Moving
Sales 65,722.70 (-) CMV 37,826.90 Result 27,895.80	Sales 65,722.70 (-) CMV 37,982.60 Result 31,000.02	Sales 65,722.70 (-) CMV 35,128.00 Result 30,594.70
Final Stock: 2,988.20	Final Stock: 4,623.60	Final Stock: 4,692.45

Source: Research Data (2019).

According to table 03, it is possible to analyze the sales revenues, the CMV as well as the final result of the difference between purchases and CMV, as well as the company's stock, about this, the lower the value of this stock the better for the company , thus it was verified that the Evaluation Criterion which the stock is with less value in the purchases of April, was the PEPS (First that enters First that leaves), besides presenting less result, and less tax collection being thus to the adopting this criterion the company will have less expenses with required taxes.

Table 04 - Values for Purchases, CMV and Inventory in May

PEPS or FIFO	UEPS or LIFO	Weighted Average Moving
Sales 79,654.40 (-) CMV 44,047.30 Result 35,607.10	Sales 79,654.40 (-) CMV 42,771.30 Result 36,883.10	Sales 79,654.40 (-) CMV 46,482.40 Result 33,172.00
Final Stock: 1,427.10	Final Stock: 5,237.20	Final Stock: 2,528.12

Source: Research Data (2019).

According to table 04, you can see an increase in sales values that subtracting the CMV (Cost of Goods Sold) has a greater result, compared to the previous month, this increase in sales can be attributed to factors such as new customers, and / or increase in the order of customers already consolidated, in this case for tax reduction purposes, the PEPS criterion is the recommended one among those accepted by law.

Table 05 - Values for Purchases, CMV and Inventory in June

PEPS or FIFO	UEPS or LIFO	Weighted Average Moving
Sales 74,362.40 (-) CMV 41,048.00 Result 33,314.40	Sales 74,362.40 (-) CMV 40,871.07 Result 33,491.33	Sales 74,362.40 (-) CMV 38,687.20 Result 35,675.20
Final Stock: 7,102.80	Final Stock: 10,383.10	Final Stock: 8,221.32

Source: Research Data (2019).

Table 05 shows a reduction in sales compared to the previous month, while it also accompanies the reduction in costs of goods sold (CMV), with CMPM standing out with lower cost, and consequently better result, even so for tax, the PEPS criterion will still be the recommended one, as it presents the lowest final value of the stock.

4.3 product pricing

In view of the presentation of costs, it can be seen how much each item, be it, for example, raw material, labor and depreciation of machines, contributes to the formation of the price of the Massa Ferraresi product, thus making a quantity of 35 kg of dough, which is the standard measure of start of manufacture, since the first machine, called Machedeira, has a capacity of 35 kg of raw material, 26 kg of wheat flour, 0675 grams of vegetable fat, 1.2 grams of salt, and 10 liters of water.

Table 06 - Composition of the manufactured product and its cost

Item	Cost of item in production
Wheat flour	2.45 x 26 = 63.70
Vegetable fat	5.62 x 1.2 = 6.74
salt	0.27 x 1.2 = 0.32
Water	0.02 x 10 = 0.2
Labor (hour)	0.51
Indirect costs (rent, energy, depreciation)	7.17
Total for 35 kg of production.	78.64 / 35 = 2.24

Source: Research data (2019).

Table 06 shows the production costs to produce 35 kilos of dough, which is the initial measure worked, with the final value obtained being R $ 2.24, compared to the minimum selling price of R $ 4.90, we have then a profit of R $ 2.66.

It can be analyzed that during the period of three months there was a mass production in the total of 59,030 kilos, for this it was bought 55,479.80 kilos raw material (wheat flour, vegetable fat, salt), obtaining a direct cost of R $ 137,275.89, indirect costs of R $ 3,986.00.

5. FINAL CONSIDERATIONS

This article was developed in order to study the costs involved in the manufacture of Massa Ferraresi, using the tools inventory assessment criteria to measure inventory costs, in addition to the concepts of direct, indirect, fixed and variable costs present in the operation of industry. In order to arrive at the data intended in this research, all inventory movements were surveyed, in addition to this, direct and indirect costs and their fixed and variable variants were categorized.

Regarding the raw material, it was observed the use of wheat flour, vegetable fat, salt and water, which most contributes to the price of the product, and based on the Inventory Evaluation Criteria, the company will be able to work better on the material raw wheat flour. In the survey of secondary expenses, there was internet and rent, the latter being the most valuable. In the case of direct costs, the biggest one is the purchase of the raw material itself and the payroll, in the indirect ones there was electricity.

In the application of the Inventory Evaluation Criteria for the product sold, the PEPS criterion is noted as the best to be adopted, as it is the one that presents the lowest final result in the stock item, thus generating less income tax value, on product pricing. As noted, a value of R $ 2.24 was reached, and knowing that the sale value is at least R $ 4.90, it is understood that the company thus obtains a profit per unit of R $ 2.66. Therefore, these values are able to satisfy the company's operations, pay its obligations, as well as generate profit for its owner.

Regarding the problem raised, it can be said that in order to establish professional accounting in this company, in addition to the use of the information obtained here, it is necessary to create the accounting habit in the day-to-day of the organization, which is already observed, once that the company stopped using a notebook to monitor the stock, starting to do this by means of computer software, the suggestion for the due and routine monitoring of all costs was left, noting everything that was disbursed for that the faithful control of expenses is maintained, making a comparison with the revenues.

This bringsto the understanding that now, once aware of the costs involved, the use of the Inventory Evaluation Criteria, and having a wider range of information about its costs, the company Massa Ferraresi, will be able to work in a more organized way with regard to the cost accounting aspects , knowing where its resources are most consumed, and how its price is formed, having the company in hand information of vital importance for its performance in the market.

The limitations of this work were the study of one of the three products of the company, which gives us the perspective of possible studies in this same company for the other products. It can still be said that in an industry even though small, there are several themes for accounting to explore, such as CVL analysis studies, ABC method, taxes to be collected and recovered, but here it was limited to the production cost of the pastry product , and with that opening the way for new studies, either in this same company, in this same theme or beyond.

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