

**COSTS ACCOUNTING SYSTEM BY PROCESSES, FOR THE
PRODUCTION AND EFFICIENT COMMERCIALIZATION OF THE
FLOWER-GROWING EQUATORIAL BOTANY ECUARODAMA 777
CIA. LTD. OF THE CITY OF TABACUNDO**

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SUMMARY

The present work of investigation on the Costs Accounting System by Processes for the Production and Efficient Commercialization of the flower-growing Equatorial Botany Ecuarodama 777 Hip. Ltd. of the city of Tabacundo, was carried out with the contribution of the Associates, Officials and Workers of the same one that had the need of a tool that permits the improving of the administrative management, the use and optimization of the human talent, the resources (financiers, materials, technologies), for which is needed to implement a System of Costs by Processes. In the methodology the descriptive investigation was utilized – exploratory and prospectively, a census was carried out: surveys to 4 associates, 6 officials, 38 workers, besides considered to 22 suppliers and 25 clients. The results obtained indicate that they do not include a system of adequate costs, and that the design of a system of costs by processes is urgent. In base to the main finds of the diagnosis, to the results of the surveys and the accounting regulation in force, designs a Costs Accounting System by Processes, for the flower-growing Equatorial Botany Ecuarodama 777 Hip. Ltd. It includes the analysis of the economic, legal, environmental, business impacts. Finally the validation of the proposal with the main officials of the company was carried out, and of other businesses of the same branch who declared its satisfaction of the proposal on the design of the System of Costs which mainly contains of: Organizacional Study, Internal Control of the Accounting Accounts, Technical Study, Processes and Accounting Registrations, Financial States, and Explanatory Notes. Therefore the proposal intends to fortify the administrative management and financier of the business.