



# Introdução ao Controle de Custos em UAN (Portuguese Edition)

*Monise Viana Abranches, Ceres Mattos Della Lucia*

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Em uma economia na qual competitividade e cargas tributárias são altas, as empresas brasileiras encontram, a cada dia, mais dificuldades para permanecerem no mercado. Nesse cenário econômico, uma das tarefas imprescindíveis aos administradores é controlar os custos dos empreendimentos que gerenciam. Isso porque nem sempre é possível repassar aos preços finais de produtos e serviços eventuais ineficiências, desperdícios e excessos que se verificam na organização. O lucro, portanto, depende de um adequado e rigoroso acompanhamento dos gastos existentes, já que as margens sobre os preços de venda tendem a ser cada vez menores, dada a influência da concorrência.

Sendo assim, na expectativa de propiciar a solução desse problema, a presente obra agrega vários materiais para auxiliar a compreensão dos profissionais interessados na área de controle de custos em Unidades de Alimentação de Nutrição (restaurantes, lanchonetes e similares).

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