



## **Use of Interorganizational Cost Management for agribusiness development in the region of Itapetininga – SP**

### **Utilização da Gestão de Custos Interorganizacionais para desenvolvimento do agronegócio na região de Itapetininga - SP**

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#### **1 INTRODUCTION**

With the advancement of globalization and increased competitiveness among companies, it becomes necessary to seek innovation and quality with adequate costs. In this sense, many authors and researchers have provided contributions over the past decades, however, it is important to emphasize that to be carried out, research in general needs material and financial support, among others. In addition, it is essential that researchers know the exact scope of their research, especially in the case of organizations that can extend the benefits generated by R&D throughout the production chain. One way to study this condition is with the application of the technique developed by Cooper and Slagmulder (1999), called Interorganizational Cost Management (ICM), which aims to use *open book accounting*, seeking to share not only common costs, but to apply a win-win policy, making the relationship between suppliers and customers closer and more reliable, expanding and fostering new research.

#### **2 OBJECTIVE**

To map the entire agribusiness production chain in the Itapetininga-SP region and identify which of them is favorable to the application of ICM.

#### **3 METHODOLOGY**

The logic used to structure this research follows the proposition made by the authors cited:

- **Regarding the nature:** Pozo and Crespo (2009) stated that engineering essentially deals with problems that in turn require research of an applied nature,



as they are usually carried out to solve a gap between a current state and the desired one.

- **As for the objective:** Gil (1999) stated that exploratory research is developed with the objective of seeking a broad view of a given fact, therefore, this type of research seeks the new, that is, little worked subjects, with difficult formulation of hypotheses by the absence of precision and operationalization. In the same line of affirmation, Andrade (2002) argues that one of the objectives of exploratory research is to discover a new approach to the fact.

- **As for the procedure:** Voss *et al.* (2002) stated that the multiple case study provides the researcher with the possibility of studying several entities without the need to pursue objectives of a comparative nature, however it allows the formulation of a greater number of surveys (questions), corroborating the objective described for the exploratory research.

- **Regarding the approach to the problem:** Bryman (1989) stated that a researcher should use the qualitative approach when he wants to interpret aspects related to continuous improvement, being fundamental the presence of the researcher in the field seeking to understand the phenomena involved in this process.

Regarding the rigor of the method, Miguel (2012, p. 10) stated that "as a demarcation criterion, it is interesting to see it as a way to ensure that the knowledge product meets the criterion of universality".

Thus, we seek to use the methodological proposal mentioned in this section to ensure the desired results, so this research fits as applied when it goes to the field to perform a mapping of the entire agribusiness production chain in the region of Itapetininga-SP, identifying in which sectors there will be greater probability of success of the application, becoming exploratory when entering into partnerships for the consignment of ICM, translating into a multiple case study necessarily by working with organizations of the same production chain, whose approach will become qualitative when the phenomenon researched materializes in questionnaire, interviews and document analysis.



#### 4 DEVELOPMENT

In order to carry out this research project, a number of steps will be required, detailed below:

- **Step 1:** Conduct a broad literature review in order to particularize the techniques involved by ICM.
- **Step 2:** Map the entire agribusiness production chain in the Itapetininga-SP region, prospecting potential stakeholders in the application of this project.
- **Step 3:** Use the technique advocated by Bryman (1989) and Sousa (2005), based on the analysis resulting from the second step, where two instruments (questionnaire and interview script) inserted in the protocol advocated by Miguel (2012) will be constructed and applied according to the prescribed script, considering a larger number of participants until the general objective is achieved.
- **Step 4:** An invitation will be sent to all participants of the population mentioned in the previous step, explaining the objectives of the research, seeking to strengthen the relationship in addition to the realization of eventual *workshops* for the understanding of the parties involved about the inherent benefits of the present project.

#### 5 FINAL CONSIDERATIONS

It is expected to contribute to the sector in lume seeking to optimize results using the GCI technique, demonstrating that it is an effective tool in the application of the concept of economy of resources, as demonstrated by other economic segments in Brazil and in the world.



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