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Predictive Testing for the Management of Hidden Costs in Organizations

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Abstract

The management of hidden costs in organizations requires compliance with the precepts of socio-economic theory, which imply reaching the four stages of investigation: situational diagnosis, strategic worksheet, prescription and predictive test. To this end, a proposal for a solution is conceived that suggests knowing its effectiveness through a test through reobservation of the motivations achieved among workers after implementing some measures contained in the presented solution. It is in this event that the investigation was developed, with the application of interventionist research, the frequency of malfunctions that cause hidden costs evaluated at 8,392, 259.29 Kz in the investigation carried out in December 2022 was observed and applied through the Plan of Priority Activities (PAP) tool, a short-term tool with seventy-two (72) proposed activities, however, it was tested with the frequency's subsequent reobservation of the same dysfunctions. Forty-seven (47) took the name of strategic activity, those activities with a value that appeared in the range of 1.5 to 2 according to the results of the spss software, that can mitigate the frequency of dysfunctions and associated hidden costs. Therefore, the proposed solution became a solution to the diagnosed dysfunctions, as it was possible to verify the decrease in the frequency of malfunctions and hidden costs in the order of 4,251,442.27 Kz and as performing costs evaluated at 4,930,039.86 Kz in the research carried out in March 2023. This reduction resulted from the tendency of the solution's effectiveness, serving from now on as an application tool whenever dysfunctions are found, since it is flexible to adaptations according to the company's internal context.

Index terms— organizations, hidden cost management, solution and predictive test.

1 I. Introduction

he production of accounting information linked to the costs that companies assume during operation is, therefore, fundamental when it comes to the concept of survival, continuity of the company, economic-financial and social satisfaction of shareholders and workers. This requirement is supported on the one hand by cost and management accounting through the recording of internal accounting economic facts, i.e. costs of a visible nature and on the other hand by socio-economic theory through the accounting recording of internal economic facts but, hidden nature that give rise to hidden costs, since external accounting economic facts are the responsibility of financial accounting to register them.

Costs of a visible nature are known to be easy to account for because they are, in principle, identifiable in the company's financial statements and in the different reports whenever a certain expense is assumed internally.

This reality is not analogous when it comes to accounting for hidden costs, because these costs are not, in principle, documented in the statements or even cost information reports, these are only subject to measurement through the use of socio-economic methodology. Therefore, this fact is achieved with the diagnosis of dysfunctional "pathologies" that prevent the normal company's functioning.

2 A) PROBLEMATIC CONTEXT

43 Once known, they deserve an interpretation and, therefore, a prescription or even adoption of a conduct to
44 be followed for their control, mitigation and termination, at least in the short term, since, in the medium and
45 long term, they would happen again if they are not accompanied by judging from the permanence of interaction
46 between the company's structures and the behavior of workers in the informal environment.

47 According to socio-economic theory, the identified malfunctions and the accounting of the hidden costs resulting
48 from these malfunctions deserve treatment through the presentation of factual solutions taking into account the
49 peculiar reality of each company. However, it obliges the conception of a solution to the identified dysfunctions
50 in order to minimize them or even put an end to them in the short term, in the medium and long term to proceed
51 with measures to monitor the company's operation.

52 Thought already approached by Savall & Zardet (1987), when referring that, the socio-economic theory
53 methodologically possesses theoretical and practical conditions to solve the dysfunctions that result in hidden
54 costs during the functioning of the organizations, in that it presents the tools to choose given the reality of
55 each company and, therefore, the explanatory variables of the solution domain. That is, did you diagnose a
56 malfunction or pathology during the operation of the company? It interprets it and then solves the referred
57 dysfunction for the ortho functioning of the company.

58 This condition takes us back to the algorithm followed by a doctor when dealing with a patient in the hospital.
59 The patient is diagnosed by exposing him to the symptoms, the doctor questions and, in order to Abstract-The
60 management of hidden costs in organizations requires compliance with the precepts of socio-economic theory,
61 which imply reaching the four stages of investigation: situational diagnosis, strategic worksheet, prescription and
62 predictive test. To this end, a proposal for a solution is conceived that suggests knowing its effectiveness through
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73 research carried out in March 2023. This reduction resulted from the tendency of the solution's effectiveness,
74 serving from now on as an application tool whenever dysfunctions are found, since it is flexible to adaptations
75 according to the company's internal context. confirm or refute the diagnosis, resorts to interpretation through
76 the results of the analyzes recommended by him. These results for the doctor serve as a barometer for the
77 conclusions of the types of drugs to prescribe or even advise a conduct to be followed by the patient. This cycle
78 does not stop there, if not, the doctor monitors the patient's evolution taking into account the given prescription
79 or the recommended conduct. If it does not have substantiated positive effects in improving the patient's health,
80 the doctor will certainly evolve to another prescription according to the degree of the drugs.

81 In the investigation of Deco, Napoleão, Tamo, & Simbo (2023), malfunctions were diagnosed that caused hidden
82 costs linked to the absenteeism indicator and, therefore, in this article, the results of all the indicators studied
83 were presented, and then the proposed solution was presented. Those dysfunctions that, with the measurement
84 of its effectiveness by means of a predictive test, weconcluded that the proposed solution is a solution to be able
85 to reduce the dysfunctions that caused the hidden costs accounted for, naturally in a later period with reference
86 to the same variables.

87 2 a) Problematic Context

88 The need to see organizations as living beings, as Tamo (2014) refers, is imperative, as it provides positive
89 indicators to approach the best management practices of organizations. This is a thought materialized in the
90 socio-economic theory ??avall & Zardet (1975), regardless of the fact that they did not equate organizations with
91 human beings.

92 In this investigation, therefore, it was possible to sustain this thought, that of adopting the patient management
93 model by the doctor, making the methodology richer and more proactive in favor of the survival and continuity
94 of organizations, substantiated in the presentation of a proposal for solutions to malfunctions found and that
95 cause hidden costs and that deserved a predictive test for its validation.

96 Allied to this, the concept of follow-up is also adopted, which derives from the idea of solutions to be proposed
97 to safeguard a positive position that prevents the return of those dysfunctions that caused the aforementioned
98 hidden costs.

99 At first, the object studied was unaware of the existence of dysfunctions of an occult nature, unaware of the
100 theory that studies dysfunctions and, therefore, the possibility of existing in the investigative scope a feasible
101 solution to the dysfunctions diagnosed to the specific reality of the company, constituting facts that animated
102 the investigation and which resulted in the results presented below.

103 To this end, the solution conceived in the light of the company's reality was tested by developing a new
104 investigation, in a period different from that of the first investigation, taking into account the same hidden

105 cost indicators studied, the same diagnosed malfunctions that caused the hidden costs in view of the activities
106 regarded as strategic because they are capable of addressing the malfunctions found or at least reducing their
107 frequency.

108 With these questions verified by the studied object, he suggested proposing the following scientific question:
109 how can a proposal for a solution to the diagnosed malfunctions be conceived to contribute to For this purpose,
110 the general objective consisted of designing a proposed solution to the malfunctions found and which caused the
111 hidden costs accounted for during the first investigation.

112 In order to achieve this objective, specific objectives were achieved by carrying out the following activities
113 in the research space: to substantiate the theoretical basis that sustains the socio-economic theory; present the
114 results of the first investigation object of a proposed solution; identify the explanatory and solution domain
115 variables adaptable to the reality of the studied object; propose activities in each variable; verify the reliability
116 and adjustment to normality of the new data structure; carry out a descriptive analysis to identify strategic
117 activities; perform predictive testing of strategic activities; count the paid time (hours) without any counter-work
118 taking into account the related indicator; accounting for hidden costs according to the time of each indicator;
119 ensure the qualimetric approach for accounting for all costs incurred during operation from: determination of
120 the production cost and cost price with and without hidden costs, determination of the analytical result without
121 and with hidden costs and measuring the hidden costs weight resulting from predictive testing in the company's
122 visible cost structure; reveal the visible and unknown economic performance provided by the predictive test.

123 3 II. Materials and Methods

124 4 a) Theoretical Framework

125 Based on the investigations developed by the authors ??avall (1975); Savall (1979); Savall (1987), Savall & Zardet
126 (2009) and Savall & Zardet (2010), when stating that the structure variable overlaps the behavior variable, and
127 that having a variation in structures can vary the way workers act, this reality makes the behaviorist theory to
128 the detriment of the structuralist theory taken into account.

129 To support this thought Savall & Zardet (1987), studied two identical structures, but produce different results
130 in terms of personnel, given the differentiation of working conditions and levels of motivation that each structure
131 provides to its workers. Thus, the central hypothesis lies in the behavior to be presented by the employees
132 in face of the organizational structures placed at their disposal, hence ??avall et al (2008) apud Moreno et al
133 (2020), refer that the hypothesis that guides the socio-economic methodology recognizes the unofficial power of
134 the company's employees, taking into account the organizational structures. For the successful measurement of
135 hidden costs, the fundamental hypothesis rests around two concepts, one of which is added to this investigation:
136 dysfunctions generated by the interaction between the behavior of workers and the structures of the organization
137 in the informal sphere, time as the moment in which they occur and regulation of dysfunctions and the hidden
138 costs generated.

139 The first concept, the malfunctioning that they are, is the result of the workers' unofficial power vis-à-vis the
140 company's structures ??avall et al (2008), representing the difference between normal functioning and the real
141 or effective functioning obtained by workers in the performance of their duties.

142 The second concept is variable time, which allows measuring hidden costs in the face of malfunctions. For the
143 regularization of dysfunctions, time is taken as a unit (hours, minutes?) translated into currency Savall & Zardet
144 (2010).

145 This thought was applied by the author Lobo (1999), apud Oliveira et al (2019), when making an accounting
146 connotation to hidden costs over time, noting that excessive overtime, excessive waiting hours in staff rotation,
147 idleness due to production scheduling errors and consecutive time devoted to reducing failures and time spent
148 to respond to customer complaints, are the basis for dealing with hidden costs in companies and organizations
149 through the anticipated measurement of the corresponding time.

150 The third concept is, therefore, the hidden cost that is the result of malfunctions as the generating factor
151 through the measurement ahead of time in the face of a certain indicator ??avall et al (2008); corroborating
152 with the emphasis mentioned by Martins (2013), when he says that identifying hidden costs is the initial step for
153 companies and knowledge-based organizations to achieve their objectives.

154 Thus, the hidden costs respect the expression of the informal power of the employees of the organizations
155 that is expressed through behavior, Brand, Vivanco and González (2017) and that are grouped into five (5)
156 components (Over wages, overtime, overconsumption, non-production and noncreation of potential) with also
157 five (5) indicators of hidden costs (absenteeism, accidents at work, staff turnover, quality defects, deviation in
158 direct productivity and idleness) at the time of their evaluation.

159 5 III. Methodology

160 The research focuses on the management of organizations, referring to the main theory, which is socio-economic,
161 and the accounting of visible costs was through absorption costing, according to the thoughts of Ferreira, Caldeira,
162 Asseiceiro & Vicente (2019), Caiado (2011), Tapa (2012) and Martins (2013) and, regarding hidden costs, was
163 based on the socioeconomic method in the thinking defended by the authors ??avall et al (2008) and Savall &
164 Zardet (2010) through a specific qualification for simultaneous management of costs in organizations.

9 B) SURVEYS, TECHNIQUES AND INSTRUMENTS BUILT FOR DATA COLLECTION

165 Based on the thinking of Tamo (2012), the requirement of a peculiar methodology capable of leading the
166 researcher to achieve research results and with quality is fundamental in the originality of empirical knowledge.

167 The viability of the investigation was achieved, as always, by bringing together works by various authors, such
168 as: books, newspapers, scientific articles

169 6 Hidden cost and hidden performance

170 Negotiation strategies with the environment and companies (proactive strategy as opposed to traditional)

171 7 Regulation of malfunctions time identification

172 Predictive Testing for the Management of Hidden Costs in Organizations that highlight the state of the art of the
173 referenced theories, the results achieved for the second time in the field and which figured as the second structure
174 of data to be analyzed and interpreted. The results were processed with software spss.

175 The software in the first instance was used to verify: reliability of the results achieved through Cronbachs
176 Alpha and for the descriptive analysis of the data contained in the Capacity Grid, adapted to the competence
177 grid of Savall & Zardet (2010), also adapted to the Likert scale, in order to identify the strategic activities capable
178 of mitigating the levels of hidden costs observed in the first analysis.

179 However, the average was used as a determining indicator in identifying activities understood as strategic
180 with a tendency to reduce the frequency of appearance of dysfunctions that caused the high level of hidden costs
181 accounted for.

182 The set of activities in each explanatory variable and domain of solution originated the elaboration of the
183 Capacity Grid for each indicator adapted to the competence grid Savall & Zardet (2010) and Tamo, (2012),
184 resorting to the adaptation of the Likert scale where (1 -unimportant, 2-important) and, one (1) corresponds to
185 "No" and two (2) corresponds to "Yes" in the structured interview carried out.

186 The strategic activities that can mitigate the dysfunctions that cause hidden costs are those that have average
187 values that are in the range of 1.5 to 2 and are considered "important" and emphasize that the worker has
188 little theoretical and practical knowledge on the referred variables and, therefore, the worker has difficulties
189 in putting the knowledge into practice, making it difficult for him to master the activities associated with the
190 variables, thus causing dysfunctions that originate hidden costs through the generation of marginal time, hence
191 the explanatory and domain variables solution in relation to the activities identified as being important and
192 subject to re-observation after the mirror effect.

193 Activities with average values between 1 and 1.4 indicate that workers have theoretical and practical knowledge
194 of explanatory and solution domain variables, and therefore, workers do not have difficulties in putting this
195 knowledge into practice theorists. These activities cannot effectively cause hidden costs, hence they are not
196 important in mitigating the frequency of malfunctions that cause hidden costs.

197 The interpretation of the results considers that, the higher value of the average score, the greater degree of the
198 activity importance to the point of taking on the strategic name for the worker, and with that, thinking about
199 monitoring it to mitigate the time of delays, absence and regulation of dysfunctions.

200 8 a) Validation of Proposed Activities for Strategic Activities

201 The verification of the activities pertinence in the proposed solution is conditioned by the average value to have
202 to conclude whether or not it takes the name of strategic activity. For this purpose, the spss software was used
203 to determine the average value of each activity.

204 To this end, the behavior of the same department workers was again observed, in March 2023, in order to
205 measure the degree of motivation achieved by them after the company had improved some working conditions,
206 given training, had reinforced security levels, improved channels and means of communication and ways of
207 controlling, after the mirror effect that occurred in the first survey.

208 Therefore, only the significant indicators were re-observed, as well as the malfunctions that caused the hidden
209 costs during the first investigation. Refers to the indicators: absenteeism, staff turnover, quality defects, deviation
210 in direct productivity and idleness, taking into account the malfunctions that caused the hidden costs accounted
211 for.

212 9 b) Surveys, Techniques and Instruments Built for Data Col- 213 lection

214 For data collection, two of the three techniques recommended in the socio-economic methodology were used
215 and implemented simultaneously: participant observation and document analysis Savall & Zardet (2010). Two
216 instruments were built: questionnaire, questionnaire grid and an observation grid or card.

217 The questionnaire was applied to the department head and the three (3) heads of each shift, and with every
218 worker whenever necessary during observation and accidentally by a group of two or three technicians. The
219 questionnaire served as a basis for identifying the activities considered strategic, with the worker simply stating
220 that this activity can motivate him to better perform his duties.

221 From the participant observation it was possible to re-observe the dysfunctions for each worker in order
222 to account for the frequency of occurrence of each dysfunction of hidden costs through the observation grids.
223 Therefore, each form corresponded to a worker, satisfying eighty-nine (89) copies and were coded with the first
224 letters of the first name and last name of the observed.

225 Therefore, three (3) previously trained observation groups were created to collect data with the necessary
226 quality and reliability, composed of four (4)

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229 Following the thinking of Savall, et al (2008), the research-intervention was applied as the main one and
230 which allowed direct contact with the Port Company of Cabinda-EP, information/knowledge was co-produced
231 between the researchers and the workers of the referred company.

232 elements, namely: the researcher, each shift manager (three managers) and two (2) department technicians.

233 And for the documentary analysis, we were provided with the payroll for the month of March 2023, shift scales,
234 functional organization chart, vacation plans, financial execution and the company's status, which served as the
235 basis for data collection.

236 **11 c) Practices for Accounting the Frequency of Results**

237 It was possible to analyze and account for the frequency of dysfunctions, through the number of minutes, of
238 hidden hours that each file contained, using the techniques of document analysis and analysis of questionair
239 results according to Savall & Zardet (2010), so that, if the exhaustion of the information analysis that each file
240 presented, exhausting the analysis of all the information contained in the observation grid.

241 The documental analysis was fundamental in the analysis of the content they contained, enabling the
242 calculation of the unit hours in each form, through the each factor frequency occurrence generating hidden cost
243 taking into account its indicators: absenteeism, staff turnover, defects in quality, deviation in direct productivity
244 and idleness.

245 With the payrolls, it was possible to extract the salary of the employees placed in the Operations Department
246 in March 2023, identify the employees who were in full enjoyment of the disciplinary leave and the employees who
247 earned overtime in the period under analysis; and with the statute it was possible to characterize the company,
248 from its functioning to the knowledge of the procedures that regulate the operational activity of the Company,
249 fact completed with its functional organigram.

250 With the interviews it was possible to analyse, identify the strategic activities and using the descriptive analysis
251 of the spss software, for a precision of the results that were presented again to the heads of the department (mirror
252 effect); as emphasized (Savall & Zardet, 2010) that the mirror effect is an important lever for the progress of
253 the innovation process; if none of the actors does it, the analysis of the interviews would not be recognized; the
254 status and competence of the interveners would be strongly questioned, which would slow down the efficiency of
255 the process.

256 Thus, the hidden costs were accounted for in part together with the heads of the department, additional
257 questionnaire were organized with those in charge to calculate with them the hidden costs resulting from the
258 frequencies that the cards presented during the mirror effect phase.

259 **12 d) Qualimetry in Cost Accounting**

260 For the complete accounting of the visible and hidden costs that occurred in the services provided by the company
261 during the period under analysis, the qualimetry was used that made it possible to incorporate hidden costs in
262 the cost accounting and management maps, that is, the accounting of costs visible and simultaneous accounting
263 of hidden costs was only possible for the purposes of calculating costs and results, incorporating both types of
264 costs in the absorption costing maps. Thus, one can verify the complementarity between socio-economic theory
265 and cost and management accounting in terms of cost management in organizations.

266 **13 e) Proposed Solution**

267 In this investigation, a solution proposal was set up by Savall & Zardet (2010), which could at least mitigate
268 the frequency of dysfunctions and, concomitantly, the hidden costs accounted for at the time of the first research
269 in the company, since its complete elimination is a condition of medium and long term. For this, the Plan
270 of Priority Actions tool was applied, using explanatory variables and solution domains, namely: improvement
271 of competence, improvement of working conditions, control and improvement of internal communication in the
272 company, through the formulation of a set of strategic activities substantiated to each of the explanatory and
273 solution domain variables. When introducing the concept of the solution proposal, the result of the absenteeism
274 indicator and other hidden cost indicators constitute, therefore, the bases of comparison with the results to be
275 verified through the predictive test of the proposed solution to be conceived (PAP) according to the reality of
276 the company and with that, conclude whether or not the referred solution proposal is effective.

277 **14 f) Hidden Costs Accounted In the First Survey**

278 **15 IV. Results and Discussion**

279 **16 a) Data Confidence Level**

280 Beforehand, it was necessary to verify the confidence level of the data in the results presented in the capacity
281 grides of the absenteeism, staff rotation, quality defect, direct productivity deviation, and Idle indicators by
282 observing the Cronbach Alpha value obtained using the spss statistical software. The data collected as shown
283 in the table above reveal a sufficient confidence level of Cronbach's Alpha, suggesting that the structure of the
284 sample and the respective results obtained are confident.

285 **17 b) Conceived Solution Proposal Versus the Observed Hidden
286 Costs**

287 In accordance with the precepts of socioeconomic theory and, with the objective of contributing to the mitigation
288 of the levels of malfunctions found that cause the hidden costs accounted for, at this stage a proposal for a
289 solution was constructed in accordance with the peculiar reality of the company with the in order to maximize
290 economic, financial and social results through the level of hidden performing costs to be recovered.

291 **18 c) Proposed Explanatory and Solution Domain Variables**

292 As the hidden costs were categorized by indicators and each dysfunction is categorized in its indicator, then, it
293 was possible to relate the activities proposed by each indicator of hidden costs. Therefore, it was understood to
294 confine in four (4) families the six (6) variables that explain the domain of solution of the hidden costs, as it can
295 be seen below and that, controlled and improved, can excite the motivation of the workers.

296 Thus, the explanatory and solution domain variables of the factors that generate the hidden costs presented
297 for mitigating the levels of dysfunction found were:

298 ? Competence, working conditions, control and internal communication.

299 However, the explanatory variable implementation of the strategy was applied during the diagnosis process of
300 hidden costs and which should be subsequently implemented at all levels of the company; the explanatory variable
301 work organization is incorporated in the adequacy of jobs within the explanatory variable: working conditions, for
302 better interdependence of the areas that make up the operations department; the time management variable was
303 coupled to the control variable; and the variable integrated training was developed in the explanatory variable
304 competence, while the variable communication coordination and concertation was summarized in the variable
305 internal communication.

306 Therefore, the aforementioned explanatory and solution domain variables were associated with the strategic
307 activities to be developed, and, satisfied and/or applied by the company, they mitigate the malfunctions that
308 cause hidden costs.

309 **19 d) Activities Proposed in each Explanatory Variable**

310 Because the four (4) families or explanatory and solution domain variables are interactive among themselves,
311 taking into account the dysfunctions and hidden costs, seventy-two (72) activities were proposed according to
312 each indicator of hidden costs that were the subject of a structured interview with the eighty (89) employees
313 assigned to the studied department.

314 However, the intention in the interviews was that each worker indicated or opined which or which activities,
315 once implemented, can improve their behavior in the workplace and combined with the results of the "average"
316 descriptive analysis, therefore, the

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319 investigation concluded that they might or might not mitigate the levels of dysfunctions or at least reduce
320 their frequency.

321 The hidden cost related to the overpayment component was not the subject of the creation of a strategy for
322 its mitigation during the prescription phase because it depends on the Executive, that is, because it depends on
323 the revision of the General Labor Law in force in the Republic of Angola. Refer to workers' benefits, such as the
324 vacation subsidy, thirteenth month subsidy.

325 **21 e) Proposed Activities for the Absenteeism Indicator**

326 The table below illustrates the capacity grid relative to the results of the absenteeism indicator according to the
327 structured interview carried out, for the purpose of measuring the level of reliability and descriptive analysis of the
328 data to identify the strategic activities likely to mitigate the dysfunctions found and which originated the hidden
329 costs observed in this indicator. As for absenteeism, it is necessary to highlight all the explanatory variables of the
330 solution domain when the issue is addressing the dysfunctions that cause hidden costs. The hidden cost indicator

331 absenteeism is explained by the improvement of workers' skills, the improvement of some working conditions,
332 the performance evaluation and the dissemination of internal information through conventional channels, as can
333 be seen in the The high levels of hidden costs found in the absenteeism indicator are mitigated, in part by
334 improving the competence of workers, namely: training by necessity, training must take place in the workplace
335 "on the job" and systematize the knowledge of each task carried out in that department. It should be based on
336 improving working conditions by adhering to new technologies, adequate sanitary facilities, safety at the height of
337 the type of work carried out and receiving compensatory wages for the exerted effort. Based on self-control based
338 on performance assessment and dissemination of information using the company's official channels (windows,
339 circulars and intranet) so that all department workers are aware of the instructions issued by those responsible
340 in time.

341 **22 f) Results of the Descriptive Analysis to Identify Strategic** 342 **Activities**

343 With this, time will be well managed to the point that each professional performs their duties in a timely manner
344 by improving arrival time (being punctual), improving absences (being diligent at work), which actually inhibits
345 procrastination, providing more individual and consequently collective productivity.

346 **23 g) Activities Proposed for the Staff Rotation Indicator**

347 According to the capacity grid below, it was understood that the company should monitor control and focus
348 on internal communication using more efficient channels, measuring the level of reliability and adjustment to
349 normality of the collected data. As can be seen in the table above, the worker answered affirmatively or negatively,
350 the activities that may or may not motivate him. Therefore, they were the subject of descriptive analysis to find
351 those that would be figured as strategic and capable of reducing the time to replace the colleague at the job.

352 **24 Source: Processed by Spss**

353 According to the table above, in order to motivate workers so that they can show up at the ideal time to relieve
354 their colleague, it is necessary to monitor control and carry out internal communication using more efficient
355 channels. Therefore, adhering to the intranet, showcases, circulars, briefing and internal phone calls and to a
356 performance assessment combined with monitoring the performance of tasks is essential to be able to positively
357 influence the worker, to the point of winning their job in the recommended time. The Table 6 presents the results
358 of the descriptive analysis for the identification of activities considered strategic according to the average value
359 achieved.

360 The Table 7 illustrates the capacity grid of the indicator defect in the quality of the results of the structured
361 interview for the purpose of measuring the level of reliability and testing the normality of the results. Therefore,
362 the mitigation of malfunctions and hidden costs accounted for in the quality defect indicator is explained in
363 the improvement of skills levels (preferably providing on-the-job training, systematization of tasks), in the
364 improvement of control levels (evaluating performance and monitoring achievement of activities to carry out
365 the task on time and issue a report on its execution), improving some working conditions (opting for modern
366 infrastructure, opting for equipment with the latest technology, improving safety in handling improvement
367 of some working conditions, in the improvement of some control actions and in the improvement of internal
368 communication, as can be seen in the Table 8.

369 **25 Absenteeism**

370 equipment, improving lighting in the park and facilities, improvement of dormitory conditions, salary equity and
371 salary improvement) and the option of communication processed via personal telephone (mobile phone), i.e., the
372 responsible person must communicate with the technicians through an existing fixed telephone and at mobile of
373 each worker when it comes to guidelines.

374 **26 k) Activities Proposed for the Direct Productivity Deviation** 375 **Indicator**

376 For the direct productivity deviation indicator, the company should monitor the variables: competence, working
377 conditions, control and internal communication, as can be seen in the capacity grid of the structured interview.

378 **27 l) Results of the Descriptive Analysis to Identify Strategic** 379 **Activities**

380 It can be understood from the table below that, in order to combat the level of dysfunctions related to the
381 deviation in direct productivity, the company must experience improvements in all explanatory and solution
382 domain variables presented: Skills, working conditions, control and internal communication. The activities
383 considered strategic can optimize the moments for making a decision on the part of those responsible for the

384 Department and reduce the time to recover the equipment whenever it breaks down and help the workers to
385 recover their work position as soon as possible after the meal period, due to the increased levels of control,
386 improved working conditions, improved skills and adoption of more efficient internal communication channels.
387 With this, workers will receive more knowledge substantiated in the know-how, know-how, know-how, through
388 training linked to the explanatory variables and mastery of solutions to the malfunctions and hidden costs
389 accounted for. According to the table above, the interviewees answered yes or no to the priority activities that
390 the company must improve in order to increase motivation levels and consequently reduce the time spent at home
391 compared to the vacation time granted by law.

392 **28 n) Results of the Descriptive Analysis to Identify Strategic** 393 **Activities**

394 **29 m) Proposed Activities for the Idleness Indicator**

395 The Table 11 illustrates the capacity grid of the results of the structured interview for the idleness indicator for
396 the purpose of measuring the level of reliability and the normality adjustment test.

397 There is good confidence in the data regarding the results found for the idleness indicator, as can be seen in
398 the In order to monitor idleness, it is understood that the company must base its strategy on the continuous
399 improvement of working conditions and, therefore, instill a communication culture through formal channels in
400 addition to informal channels, as can be seen in the table above. duration of the same is foreseen, a measure also
401 supported in the company's internal instructions.

402 **30 o) Plan of Priority Activities (Actions) Built**

403 In order to combat the identified dysfunctions and the hidden costs accounted for in the first survey, a solution
404 proposal was constructed, through the identification of activities considered to be strategic capable of mitigating
405 the identified dysfunctions or at least reducing their frequency and, consequently, the costs accounted for and,
406 therefore, summarized at this stage through the Priority Activities Plan (PAP) tool, as can be seen below:
407 Seventy-two (72) activities were proposed in the four (4) explanatory variables and domain of solution to the
408 detected dysfunctions, and that, using the spss statistical software, it was possible to identify (47) strategic
409 activities to be monitored by the company for the mitigation of the levels of malfunctions found and the hidden
410 costs accounted for, which for that, as the PAP is usually short-term Savall & Zardet (2009), in the second month
411 after the first investigation, implemented thirty (30) of these strategic activities that made if you think about
412 testing the prescription, that is, testing the effectiveness of these activities, as you can see in the table above,
413 how they were implemented if they can help mitigate the malfunctions found or their frequency and consequently
414 the hidden costs.

415 The identification of strategic activities combined with the fulfillment of the mirror effect substantiated in
416 the presentation of the dysfunctions that caused the hidden costs of the first investigation made the company
417 improve some working conditions aiming to increase the levels of satisfaction of the workers in their jobs, the
418 control , skills and began to communicate with workers using more conventional channels, as can be seen in the
419 tool: Plan of Priority Activities goes up.

420 **31 p) Predictive Testing of the Conceived Solution**

421 In order to combat the malfunctions found and, at the same time, the hidden costs accounted for in December
422 2022, a proposal for a solution was conceived in March 2023 using the PAP tool, which, at this stage, highlighted its
423 level of effectiveness, through re-observation of the same malfunctions that generated the hidden costs accounted
424 for. However, the indicators were observed where the dysfunctions that originated the hidden costs were observed,
425 refer to the indicators: absenteeism, staff turnover, quality defects, deviation in direct productivity and idleness.

426 **32 i. Time Accounting**

427 The length of delay, absence from the workplace, correction of malfunctions by the workers was re-observed, and
428 the work was done in addition to what was recommended in carrying out tasks in each of the eighty-nine (89)
429 workers in the month of March 2023. This aim was achieved with the observation grid and summarized in the
430 table immediately below, for each malfunction in relation to its hidden cost indicator for the days ahead of the
431 analyzed month. For this purpose, the Table15 presents the results of the time calculated for each malfunction
432 observed.

433 According to the results in the Table 15, it is assumed that the company will be able to recover part of its
434 productivity due to the decrease in the time lost in the observed malfunctions.

1

General Assessment of Accounted Hidden Costs (?1=58 Kwanza ”kz”)

Components Indicators	Extra wages (1)	Sobrecargas		Non-productive (4)	N?o produtos criando potencial (5)		Total costs (2)+(3)+(5)
		Overtime (2)	Overconsumption (3)		Not	Total	
Absenteeism	5.681.308,80	2.752.092,82	0	0	0	0	5.843.5
Work accidents	0	0	0	0	0	0	0
Staff rotation	0	539.268,62	0	0	0	0	498.368
Quality defects	501.899,58	0	0	0	0	0	424.644

Figure 1: Table 1 :

2

Indicators	Alpha of Cronbach	Number of itens
Absenteeism Capacity	0,729	18
Staff rotation capacity	0,871	7
Capacity for quality defect	0,832	18
Capacity in direct productivity deviation	0,797	18
Idle capacity	0,888	11

Source: Processed by Spss

Figure 2: Table 2 :

3

Individual variable	Explanatory Activities	Code	Answers 1	Answers 2
Competence	training by need	Cm1	47	42
	On-the-job training offered by the person in charge	Cm2	70	19
	Systematization of knowledge of each task	Cm3	54	35
	Responsibility for each task	Cm4	37	52
	Modern and safe infrastructures	Ct1	20	69
Conditions of work	Modern and cutting-edge technology	Ct2	66	23
	Healthy sanitary facilities Safety at work Fair and adequate compensation	Ct3	71	18
		Ct4	78	11
Absenteeism		Ct5	77	12
	pay equity	Ct6	21	68
	reward valence	Ct7	28	61
Control	Monitoring the completion of the task	C1	26	63
	Performance evaluation	C2	79	10
	Request for results	C3	40	49
	Dissemination of information through conventional company channels	Ci1	85	4
Internal Communication	Broadcasting a single message Dissemination of recognition of the merit of Workers	Ci2	24	65
		Ci3	36	53
	Diffusion of reinforcement of values and good conduct in the Leadership	Ci4	26	63

Figure 3: Table 3 :

4

Actividades	N	Mean	Standard deviation	Statística	Statística
				deviation	variation
Com1_Training by necessity	89	1,76	0,050	0,475	0,226
Com2_On-job training	89	1,88	0,044	0,420	0,176
Com3_Systematization of the knowledge of each task	89	1,75	0,051	0,479	0,230
Com4_Accountability of the task	89	1,47	0,051	0,486	0,236
Ct1_Modern and safe infrastructure	89	1,28	0,041	0,386	0,149

Figure 4: Table 4 :

4

:

Figure 5: Table 4

Indicator Variable	Explanatory Strategic Activity	Code	Answers 1	Answers 2
Control staff rotation	Performance evaluation/Monitoring in carrying out the task	C1	21	68
	Performance evaluation	C2	56	33
	Request for results	C3	19	70
	Dissemination of information through the company's conventional channels	Ci1	66	23
Internal Communication	Broadcasting a single message	Ci2	16	73
	Dissemination of recognition of the merit of Workers	Ci3	24	65
	Diffusion of reinforcement of values and good conduct in the Leadership	Ci4	38	51

Figure 6: Table 5 :

33 ii. Determination of Production Cost without Hidden Costs

The Table16 shows the production cost and the cost price of the EPC-EP in March 2023 without incorporating the hidden costs to be accounted for, taking into account the identified cost items covered in cost and management accounting.

¹

33 II. DETERMINATION OF PRODUCTION COST WITHOUT HIDDEN COSTS

6

	Num	Non-parametric test (a,b)	Mean Standar deviation
C1_Self control	89	1,31	0,412
C2_Performance evaluation/task	89	1,85	0,434
monitoring C3_Request results	89	1,17	0,446
Ci1_Dissemination of information through company's channels	89	1,75	0,355
Ci2_Single message	89	1,29	0,395
broadcast Ci3_Dissemination of workers' merit	89	1,56	0,467
recognition Ci4_Dissemination of reinforcement of values and	89	1,25	0,479
good leadership conduct			

Figure 7: Table 6 :

7

Indicator variable	Explanatory Strategic activity	Code	Answers 1	Answers 2
	Training by need	Cm1	55	34
	On-the-job training offered by the person in charge	Cm2	40	49
Competence	Sistematização dos conhecimentos de cada tarefa	Cm3	67	22
	Responsibility for each task	Cm4	38	51
Conditions of work	Modern and safe infrastructures	Ct1	44	45
	Modern and cutting-edge technology	Ct2	67	22
	Healthy sanitary facilities	Ct3	64	25
	Safety at work	Ct4	71	18
	Fair and adequate compensation	Ct5	69	20

Figure 8: Table 7 :

33 II. DETERMINATION OF PRODUCTION COST WITHOUT HIDDEN COSTS

8

	Pay equity			
	Reward valence			
Control	Monitoring the completion of the task			
	Performance evaluation			Request for results
	Dissemination of information through the company's communication channels			
	Broadcasting a single message			
Internal Communication	Dissemination of recognition of the merit of Workers			
Diffusion of reinforcement of values and good conduct in the Leadership				
j) Results of the Descriptive Analysis to Identify Strategic Activities				
The decrease in paid time without any actual work departure for the quality defect indicator is explained by the improvement in workers' skills, in the Activities				
	N	Mean	Standard deviation	Statistics
Com1_Training by necessity	89	1,64	0,047	
Com2_On-job training	89	1,74	0,053	
Com3_Systematization of the knowledge of each task	89	1,79	0,048	
Com4_Accountability of the task	89	1,64	0,053	
Ct1_Modern and safe infrastructure	89	1,88	0,053	
Ct2_Modern technology	89	1,68	0,044	
Ct3_Healthy sanitary facilities	89	1,23	0,040	
Ct4_Safety at work	89	1,69	0,044	
Ct5_Fair and adequate compensation	89	1,56	0,050	
Ct6_Wage equity	89	1,82	0,048	
Nt7_Valency of the reward	89	1,34	0,053	
C1_Self control	89	1,32	0,044	
C2_Performance evaluation	89	1,69	0,044	
C3_Request for results	89	1,77	0,053	
Ci1_Diffusion of information through conventional channels	89	1,82	0,048	
Ci2_Single message broadcast	89	1,62	0,048	
Ci3_Dissemination of workers' merit recognition	89	1,26	0,051	
Ci4_Dissemination of reinforcement of values and good leadership conduct	89	1,22	0,047	

Source: Processed by Spss

Figure 9: Table 8 :

9

Indicator	Explanatory variable	Strategic activity	Code	Answers
				1 2
		Training by need	Cm1	59
		On-the-job training offered by the person in charge	Cm2	45
Competence		Sistematização dos conhecimentos de cada tarefa	Cm3	58
		Responsibility for each task	Cm4	49
		Modern and safe infrastructures	Ct1	51
		Modern and cutting-edge technology	Ct2	47
		Healthy sanitary facilities	Ct3	73
		Safety at work	Ct4	71
Conditions of work		Fair and adequate compensation	Ct5	57
Absenteeism		Pay equity	Ct6	41
		Reward valence	Ct7	39
		Monitoring the completion of the task	C1	51
Control		Performance evaluation	C2	79
		Request for results	C3	61
		Dissemination of information through the company's conventional channels	Ci1	58
Internal Communication		Broadcasting a single message of the merit of Workers and good conduct in the Leadership	Ci2	56
		Dissemination of recognition	Ci3	48
		Diffusion of reinforcement of values	Ci4	50

Figure 10: Table 9 :

33 II. DETERMINATION OF PRODUCTION COST WITHOUT HIDDEN COSTS

10

Actividades	Com1_Training by necessity	Com2_On-job training	Com3_Systematization of the knowledge of each task	Com4_Accountability of the task	Ct1_Modern and safe infrastructure	Ct2_Modern technology	Ct3_Healthy sanitary facilities	Ct4_Safety at work	N	Mean	Statistics	Standaed deviation	
									89	1,72	0,052	1,55	0,051
									89				
									89				
									89				
									89				
									89				
									89				
									89	1,80		0,048	
									89	1,34		0,053	
									89	1,59		0,053	
									89	1,48		0,053	
									89	1,77		0,036	
									89	1,58		0,053	

Figure 11: Table 10 :

11

Indicator variable	Explanatory Strategic activity	Code	Answers s 1	2
Conditions of work	Training by need	Ct1	54	35
	Modern and cutting-edge technology	Ct2	82	7
	Healthy sanitary facilities	Ct3	70	19
	Safety at work	Ct4	72	17
	Fair and adequate compensation	Ct5	68	21
	Pay equity	Ct6	24	65
	Reward valence	Ct7	59	73
Idleness	Dissemination of information through the company's conventional channels	Ci1		16
	Broadcasting a single message	Ci2	41	48
Internal Communication	Dissemination of recognition of the merit of Workers	Ci3	39	50
	Diffusion of reinforcement of values and good conduct in the Leadership	Ci4	35	54

Figure 12: Table 11 :

12

	N	Non-Parametric Test (a, b)	Mean	Standar Deviation	Most Extremes
Ct1_Modern and safe infrastructure	89	1,58	0,502		0,354
Ct2_Modern technology	89	1,78	0,331		0,522
Ct3_Healthy sanitary installations	89	1,89	0,366		0,509
Ct4_Safety at work	89	1,87	0,181		0,540
Ct5_Fair and adequate compensation	89	1,79	0,452		0,452

Figure 13: Table 12 :

33 II. DETERMINATION OF PRODUCTION COST WITHOUT HIDDEN COSTS

2

Ct6_Wage equity	89	0,499	0,372	0,372	-	3,508	0,000
Nt7_Valency of the reward	89	1,59	0,503	0,343	0,343	-	3,235
Ci1_Dissemination of information through the company's conventional channels	89	1,64	0,440	0,463	0,279	-	4,368
Ci2_Single message broadcast	89	1,24	0,499	0,372	0,372	-	3,508
Ci3_Dissemination of workers' merit recognition	89	1,69	0,457	0,446	0,446	-	4,211
Ci4_Dissemination of reinforcement of values and good leadership conduct	89	1,34	0,489	0,401	0,401	-	3,781

Source: Processed by Spss

Figure 14: Table 2 .

13

Observed variables	Proposed activities	Average value	of Strategic the ac- ac- tiv- tiv-i- ity ties
Dys- func- tions			
Absenteeism	training by need	1,7629	
Compen- sation time	On-the-job training offered by the person in charge		On-the-job training offered by the pe
Paid vaca- tion al- lowance	Systemati- zation of the knowl- edge of each task		
Thir- teenth month	Responsibility for each task		
	Modern and safe infrastructures		
	Modern and cutting-edge technology		
	Healthy sani- tary facilities		
	Safety at work		
	Fair and adequate	1,9764	Fair and

Figure 15: Table 13 :

15

Indicators	Department of Operations Generating Factor	Minutes	Hours	Days
Absenteeism	Vacation subsidy salary	77	1 286,50	53,60
		190,00		
	Overtime	6	102,60	4,27
		156,00		
	Time of absence from the workplace due to illness, death, food and personal problems	5	90,90	3,78
	454,00			
	Time spent by the supervisor to deliberate the production		-	
Staff	Time spent replacing colleagues	4	78,35	3,26
Rotation		701,00		
Quality De- fects	Time spent by the supervisor to correct a failure	3.585,6	59,76	2,49
Deviation In Direct Pro- ductivity	Differential time between recommended to carry out a task and the effective one	3.051,6	50,86	2,11
	Time spent to recover damaged equipment (main-tenance)	7	130,60	5,44
		836,00		
	Time of lowest human productivity	4070,4	67,84	2,82
Idleness	long vacation time	2	48,00	2
		880,00		

Source: Observation of March 2023

Figure 16: Table 15 :

33 II. DETERMINATION OF PRODUCTION COST WITHOUT HIDDEN COSTS

iii. Analytical Result without Hidden Costs Compulsing the visible cost headings assumed in the said period of analysis and in accordance with the cost analysis procedures in cost and management accounting, the analytical result is, therefore, the difference between sales and production cost plus administrative charges. Without including hidden costs, the analytical result is estimated at 68,643,749.31 Kz (sixty-eight million, six hundred and forty-three thousand, seven hundred and forty-nine, thirty-one cents).

.1 iv. Accounting for Hidden Costs

To determine the hidden costs over time, it is essential to determine the hourly contribution of the margin on variable costs (CHMSCV). There was a relative increase in personnel costs summarized in the increase in personnel wages, both in direct labor and in indirect labor, as well as production cost and cost price. For this purpose, the analytical result without the inclusion of hidden costs can be seen in the Table ???.

Total Business Days Worked/Month The hourly contribution of the margin on variable costs is estimated at Kz 2,219.60, as being crucial in the process of calculating hidden costs. This contribution corresponds to the cost of each hour worked by each worker, based on the variable costs incurred in production by the company. The reduction of hidden costs after implementing the proposed solution through strategic activities in the explanatory and solution domain variables means, on the one hand, the service provided begins to be humanized by increasing the productivity of workers and the company as a whole. By doing so, the company gains more economic, financial and social capacity through more liquidity for the company to meet its obligations to investors and in particular to its employees.

The reduction of hidden costs is motivated by the reduction of negative interactions between the company's structures and the behavior of workers, which provided improvements in operation, aiming to achieve the ortho-operation expected for customers through more presence of the worker in the workplace , less time to perform a task and regularize it, exciting the increase in productivity and consequently the company's results.

.2 v. Determination of Production Cost with Hidden Costs

Predictive After determining the hidden costs of each indicator, it is in a position to calculate the cost of production and the cost price of the company, based on the visible and hidden costs incurred by the company during the month of March 2023, as can be seen in the Table ???: Production costs and the price of rose slightly to the detriment of improving skills, working conditions, control and internal communication, thus making it possible to reduce the frequency of malfunctions and consequently hidden costs, regardless of not being in the same proportions. The hidden or unknown economic performance is determined based on the visible costs and hidden costs accounted for in the period under analysis, as can be understood in the Table ??1.

.3 vi. Unknown Economic Performance

The hidden economic performance of the company is the result of the difference between the total cost of production with hidden costs and the total cost of production with only visible costs. Therefore, this difference constitutes the part of the value that the company loses in the present and that it would gain after monitoring the phenomena that cause the hidden costs, as being exactly the value accounted for costs to be obtained also in the difference between the total costs of production with the hidden costs and the cost of production without including hidden costs.

.4 vii. Analytical Result with Hidden Costs

An analytical result of the company is observed with the inclusion of the hidden costs verified in the month of March 2023, through the inclusion of the determined unknown economic performance. The analytical result with the inclusion of hidden costs is grown from the unknown economic performance determined, as being, the total hidden costs calculated, since, in the beginning, they are costs and later they are performing costs. If the company operated at this level of productivity, there would be no malfunctions that would cause the hidden costs accounted for.

.5 V. Conclusion

The intention was to build a proposed solution to the observed dysfunctions that originated the hidden costs accounted for in the investigation carried out in the period from December 5, 2022 to January 5, 2023, according to the precepts of socioeconomic theory, a solution proposal that deserved a test so that its effectiveness could be verified taking into account the peculiar reality of the company studied. Thus, as the hidden costs accounted for in the first investigation were evaluated at 8,392,259.29 Kz with the proposed solution undertaken versus the measures taken by the company, as the mirror effect was applied, the second investigation with test costumes for the proposed solution reveals a decrease in the frequency of malfunctions and how and also in the levels of hidden costs in the order of 4,251,442.27 Kz. The reduction in the frequency of malfunctions and hidden costs enhances the trend towards the effectiveness of the proposed solution. The value of performing hidden costs, that is, the amount of hidden costs recovered within the 8,392,259.29 Kz can be added to the company's operating costs, made possible by the increase in workers' productivity levels. This specific requirement predicted better economic,

33 II. DETERMINATION OF PRODUCTION COST WITHOUT HIDDEN COSTS

- 495 financial and social results for improving the lives of workers and the company as a whole. Therefore, the research
496 on hidden costs, which was called a test because the solution had been conceived and applied beforehand, aimed
497 to deepen knowledge (know-how) about socio-economic theory and its application (know-how), referring to to
498 the socio-economic analysis of dysfunctions in order to better account for hidden costs, focusing on an attitude
499 (knowing how to be and living) to achieve them, which contributed positively to the observation of the frequency
500 of dysfunctions for the determination of hidden costs in the company studied.
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