

PRESENTATION

The release of the Magazine of the International Institute of Costs (RIIC) represents the crowning of constant efforts by the international community of researchers and professionals in the field of Costs who, through their prestigious national entities, have shared the experience of their academic life in the context of the International Institute of Costs (IIC).

The release of the RIIC has been historically preceded by the creation of the IIC, on the 27th of November, 1987, during the 1st International Congress and the 10th Argentinean Congress of University Professors of Costs, at the National University of the Littoral, in the city of Paraná, in the Province of Entre Rios, in the Republic of Argentina. On that occasion, a group of professors of Costs from Argentina, Brazil, Bolivia, Canada, Cuba, Chile, France, Mexico, Paraguay, Peru, Spain, and Uruguay signed the Paraná Declaration, which was the basis from which the International Institute of Costs would be created, in September 1991, during the 2nd International Congress, held in Asunción, Paraguay, with Professor Amaro Yardin as its first president.

The founding of the IIC reflected a need, felt by professionals, to break free from the straitjacket (or, in the words of Yardin, from the “corset”) that had been imposed upon the field of costs by the study of accounting. In Argentina, since 1977, university professors have gathered in congresses promoted by IAPUCO (the Argentinean Institute of Professors of Costs), in order to discuss the topic of Costs from a wider perspective than that provided by mainstream accounting. From the time of the founding of the IIC, similarly oriented associations have been created in various countries, and the debate concerning the topic of Costs has gradually broken free from the traditional limits of accounting, generating a growing international community of researchers, professors, teachers and professionals – accountants, economists, administrators, and engineers. This community has found an adequate framework for meeting and debating in the many congresses organized by the IIC.

Throughout those many congresses, it was possible to observe how topics related to Costs have expanded, by means of innovative discussions about information and techniques for the management of companies, as well as control and decision making. Topics related to costs have also acquired renewed relevance, which had not been so visible within accounting information systems, such as the cost of waste, and that of low quality levels. Moreover, the vision of costs has been gradually widened, including the relation with the productive environment (production

chains, networks), innovation, and, finally, the topic of environmental costs, which has at present become increasingly more prominent.

Breaking free from the straitjacket imposed by accounting on the field of Costs has allowed the inclusion of concepts from other fields, which led to the expansion of the conceptual scope, enriching analyses, and making it possible to develop cost management tools that are more adequate to the needs of companies and society. That does not mean we should forget the advances brought about by the field of cost accounting, but it should remind us to expand, and free from formalist restrictions, a field of knowledge that presents the potential to actively bring important contributions to the promotion of competitiveness in organizations, and to the improvement of the quality of social life.

The maturity and relevance of the academic production presented during congresses held by the IIC encouraged the creation of an Electronic Magazine. Professor Enrique López Gonzales designed the pilot project of an Electronic Magazine of the International Institute of Costs (REIIC), which was presented during the 7th Congress of the IIC in Uruguay. During the 9th Congress, held in Brazil in 2005, Professor João Carvalho was put in charge of the direction of the magazine, which then became the Magazine of the International Institute of Costs (RIIC).

Concerning the selection of papers, RIIC operates in conformity with exacting academic standards, making it possible to publicize the most important ones, in response to the growing demand, by both public and private institutions, as well as by many different sectors of society, of solid and up to date concepts in the field of Costs.

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