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some degree. Indeed, production process are composed of individual activities that are variable by nature. Additionally, the process itself may have a high degree of variability, meaning that certain activities may or may not be performed. In order to accommodate ABC concepts to such production environments, a specific cost allocation structure should be considered. This paper presents an adapted activity-based costing model. The model includes a cost allocation structure designed specifically for turbulent production environments such as those found in the construction industry. A numerical example is provided to illustrate the data collection and analysis process. Some results of real world applications in which the proposed model were successfully implemented are also presented. The main conclusions of this research work are that the adoption of ABC concepts in turbulent production environments demands the translation and adaptation of such concepts in order to create a manageable cost system The study also indicated that the cost information provided by the proposed model makes the production processes more transparent; helps to identify production inefficiencies; and supports the decision making.

sala 5 19/10 14:00-16:00 **19/10**

ST45 - Gestão Econômica e Ergonomia e Segurança do Trabalho

Aplicação dos modelos capm e apt na análise de viabilidade econômica de projetos de investimentos industriais em condições de risco

José Antonio de Queiroz, Daisy Aparecida Do Nascimento Rebelatto, *EESC/USP*

This paper studies the applicability of the risk-return analysis models of financial investiments, Capital Asset Pricing Model - CAPM e Arbitrage Pricing Theory - APT, in the economic feasibility analysis of industrial investiment projects in risk conditions, emphasizing,through practical application, the importance of the utilization of the attractiveness of the minimum rate of each project.

Proposta de pesquisa para avaliar a necessidade de se medir o desempenho financeiro das micro e pequenas empresas

Célia Ottoboni, Édson de Oliveira Pamplona, *EFEI/ITAJUBA*

The objective of this article is to make some considerations about specific features and needs of measuring financial performance in small businesses. Our concern about these businesses is due to their very important social-economic role. Based on Scorecard Balanced (BSC), Economic Value Added (EVA) and Management Information System (GECON) we will analyze financial indicators more appropriate for small business needs and propose a research to diagnose its usage rate.