



## Garment production in the Mushuk Pakari artisan association Producción en prendas de vestir en la asociación de artesanos Mushuk Pakari

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### ABSTRACT

The objective of the research is to analyse the cost of production of garments in the Mushuk Pakari artisan association, located in the city of Cañar in Ecuador. The study population consisted of three members and two people from the production sector, for a total of five people. The Association does not have a costing system that allows it to correctly establish the value of the garments, so considering that the products made are homogeneous and of continuous production, the implementation of a process costing system is proposed. Process costing will facilitate planning, allow the calculation of the value of inventories and the costs of each product, considering that it is the one most closely related to the manufacturing process carried out in the Association.

**Descriptors:** financial administration; financial audit; business management. (Source: UNESCO Thesaurus).

### RESUMEN

La investigación tiene por objetivo analizar el costo de producción en prendas de vestir en la asociación de artesanos Mushuk Pakari, ubicado en la ciudad del Cañar en Ecuador. Se trabajó con una investigación de corte descriptivo – observacional, la población de estudio estuvo conformada por tres socios y dos personas del sector productivo, para un total de cinco personas. La Asociación no cuenta con un sistema de costos que permita establecer correctamente el valor de las prendas, por lo que considerando que los productos realizados son homogéneos y de producción continua se propone la implementación de un sistema de costos por procesos. El costeo por procesos facilitará la planificación, permitirá calcular el valor de los inventarios y de los costos de cada producto, considerando que es el que más se relaciona con el proceso de fabricación que se realiza en la Asociación.

**Descriptorios:** administración financiera; auditoría financiera; administración de empresas. (Fuente: Tesoro UNESCO).

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Research articles section



## INTRODUCTION

Economic theory along the value chain states that analysing manufacturing costs is a crucial factor to take into account in a successful project as it allows setting selling prices that translate into profits (Travieso-Martín, 2022; Itzhak-Gilboa et al. 2022). An unquestionable procedure that accurately reflects the costs and expenses incurred by the company or business to obtain a product. From a management perspective, this is important for an organisation because it allows a close knowledge of the costs associated with activities, processes and manufactured goods, giving rise to cost accounting (Campo et al. 2020).

In fact, cost analysis takes into account primary elements of manufacturing in production, such as the direct and indirect costs involved in the process of obtaining a good. This analysis is vital because it allows to determine the selling price of the product based on the investment made, thus improving the marketing of this, making it more competitive in the market, as well as providing a better distribution of available resources to increase the profitability of the company by reducing unnecessary costs and prioritising the manufacture of products in greater demand. Therefore, cost accounting and the generation of financial and accounting reports is essential to achieve the objectives of return on investment and profitability and timely decision-making (Meleán-Romero & Torres, 2021; Vărzaru, 2022; Low & Macaulay, 2022; Glomazic, 2020).

In order to find out whether the economic activity of the Mushuk Pakari Artisans Association of the city of Cañar del Ecuador, generates the desired profitability and what method or methods it uses for the management and control of production costs with respect to the garments it produces, a cost analysis was conducted on the activity of the association, the definition of costs is crucial for the planning of the production process and the control of the association to establish sales prices in a technically sound manner and supported by accounting. Having a defined cost structure and its proper management are also crucial for the effective management of the association because no decisions are made that do not directly affect the cost of production.

Therefore, in observations and informal interviews generated in the Association of Artisans Mushuk Pakari, it was discovered that the artisans manage the accounting using a traditional system of costs by order of production, most of the sales come from the production of uniforms, native garments, including skirts, hualcarinas, blouses, sashes and shirts, whose target market is mainly the indigenous ethnic groups. It is evident that the cost of labour is not taken into account, so it is determined that the setting of the selling price is incorrect, since at the moment of determining the final price for distribution it does not reflect the human resources used in the making of these garments, which reduces the level of profit in the final product, resulting in a low economic benefit.

Based on the above problems, it is essential to implement accounting methods that allow an analysis of the cost of production in the manufacture of garments, providing a system of costs that are accurately adjusted to production in order to reduce production times and costs, improving the competitiveness and profits of the Mushuk Pakari Association.

Based on the above, the research aims to analyse the cost of production in garments in the association of artisans Mushuk Pakari, located in the city of Cañar in Ecuador.

## METHOD

In this study we worked with a descriptive-observational research, to analyse the relevant characteristics, in this case, related to the costs associated with the production processes, inventory and resources managed by the Association of Artisans Mushuk Pakari in the manufacture of clothing and school uniforms. The information allowed the conclusions and suggestions of the study to be drawn, analysing how the price of the final product is established and its relationship with the investment made.

The study population consisted of the directors and members of the Mushuk Pakari Artisans' Association, who were distributed as follows: three members and two people from the production sector were interviewed, for a total of five people.



The structured interview approach was used as a data collection tool to obtain succinct and genuine information on inputs, direct and indirect costs and quantities generated, and the content analysis technique was applied to scrutinise the information collected in the interviews.

## RESULTS

The main objective to be pursued when implementing a costing system in an economic environment is to establish the costs incurred in the production of products or goods for sale, the provision of services to third parties or the development of internal and own activities in a moderate economic environment, so that these costs serve as a management tool for those responsible for the economic improvement of the organisation and timely decision making. The costing system can be implemented in two ways: manually or through a systematised procedure, according to the basic information requirements for the various areas of the entity, and whose activities can be centralised in a single unit or be an active part of each of the areas (Casanova-Villalba et al. 2021).

Thus, after determining the purpose of a costing system, this section describes the results obtained from the interviews conducted with the members of the Mushuk Pakari Artisans Association, where information was obtained on the production processes and costs incurred in the production of indigenous garments (cañari) and school uniforms for bilingual schools, and thus determine whether the Association considers all cost elements for an accurate setting of sales prices.

With regard to the type of clothing produced by the organisation, it was determined that the manufacture of school uniforms is its main source of income, with the largest amount of sales according to the orders placed, representing a volume of approximately 480 uniforms manufactured especially on school start dates, which would be once a year, of which 240 are sports uniforms and 240 are formal uniforms. In the case of the other garments such as skirts, blouses, shirts and huallcarinas, the commercial bureau is equitable, taking into account that an average of 324 garments are produced monthly, of which the least demanded are the sashes, given that they barely constitute 20% of the net volume of production of the association.

Table 1 gives an overview of the estimated costs of the different garments, where the investment required for their production can be seen in more detail. The information has been collected from interviews with managers and production staff. Taking into account that school uniforms consist of sports uniforms and daily or formal uniforms for men and women.

**Table 1.** Identification of school uniforms.

<b>TERNO DEPORTIVO HOMBRE</b>	<b>TERNO DEPORTIVO MUJER</b>	<b>UNIFORME FORMAL HOMBRE</b>	<b>UNIFORME FORMAL MUJER</b>
Pantalón	Pantalón	Pantalón	Falda
Camiseta	Camiseta	Camisa	Blusa
Chaqueta	Chaqueta	Chompa	Chompa

Source: Survey applied to the population

With regard to the inputs necessary for the production of the different types of clothing, it was found that the main raw materials in their inventories are used for the purchase of raw materials for the production of sports and formal uniforms.



**Table 2.** Analysis of production costs and volume of production of sports uniforms.

<b>Costos Directos</b>				
<b>Materia prima</b>	<b>Unidades de Medida</b>	<b>Cantidad</b>	<b>Precio Unitario</b>	<b>Valor total</b>
Tela de camiseta	Metros	720	\$5,00	\$3600,00
Tela deportiva	Metros	1680	\$6,00	\$10080,00
Hilo	Cono	10	\$0,50	\$5,00
Cierres	Unidades	40	\$0,50	\$20,00
Botones	Unidades	20	\$0,20	\$4,00
Hilo de bordado	Cono	10	\$1,00	\$10,00
Elástico	Metros	20	\$1,00	\$20,00
Total de costo de materia prima				\$13 739,00
Mano de obra	2	\$150,00		\$300,00
Total mano de obra				\$ 300,00
Total de costos directos				\$14 039,00
Costos Indirectos				
Recursos			Precio total	
Energía Eléctrica			\$ 14,89	
Mantenimiento	de		\$ 7,09	
máquinas				
Depreciación	de		\$44,33	
maquinaria				
Total costos indirectos			\$66,31	
Total de costo de producción			\$14 105,31	
Cantidad producida			240	
Costo de producción unitario			\$ 58,77	
Precio de venta			\$ 80,00	
Utilidad			\$21,23	

Source: Interview with the population

Table 2 shows the determination of uniform costs, in which information is collected on raw materials, labour and indirect expenses, which allow estimating the cost of production.

According to the data obtained, the raw material for the production of sports uniforms is the most expensive, having a value of \$13 739 with a production of 240 garments in the year, a labour cost of \$300 and an estimated total indirect cost of \$66.31 per month, which together with the direct costs determine a total value of \$14 105.31, resulting in a production cost for each unit of \$58.77 and is sold at a price of \$80, which represents a profit of \$21.23 per unit produced. It should be clarified that a value had to be set for labour, given that the Association does not take this item into account when obtaining the cost and setting sales prices, so for this item the basic salary was taken into account and distributed for each garment taking into account the quantity produced, the time and the difficulty in making the product, consequently the costs determined by the production department are not real and therefore the profit generated tends to vary.



**Table 3.** Analysis of production costs and production volume for formal uniforms.

<b>Costos Directos</b>				
<b>Materia prima</b>	<b>Unidades de Medida</b>	<b>Cantidad</b>	<b>Precio Unitario</b>	<b>Valor total</b>
Tela de camisa	Metros	720	\$5,00	\$3600,00
Tela de lana	Metros	480	\$6,00	\$2880,00
Tela casimir	Metros	720	\$7,00	\$5040,00
Hilo	Cono	10	\$0,5	\$5,00
Cierres	Unidades	40	\$0,5	\$20,00
Botones	Unidades	20	\$0,2	\$4,00
Hilo de bordado	Cono	10	\$1,00	\$10,00
Hilo de coser	Cono	10	\$1,00	\$10,00
Costo de materia prima				\$11 569,00
Mano de obra	2		\$150,00	\$300,00
Total de mano de obra				\$300,00
Total de costos directos				\$12 169,00
<b>Costos Indirectos</b>				
<b>Recursos</b>			<b>Precio total</b>	
Energía Eléctrica				\$ 14,89
Mantenimiento	de			\$ 7,09
maquinas				
Depreciación	de			\$ 44,33
maquinaria				
Total costos indirectos				\$ 66,31
Total de costos de producción				\$12 235,31
Cantidad producida				240
Costo de producción unitario				\$ 50,98
Precio de venta				\$ 65,00
Utilidad				\$14,02

Source: Interview with the population

Table 3 shows the values obtained for direct and indirect costs for the production of 240 formal uniforms. As in the previous table, a value had to be set for labour because the Association does not take this into account when determining costs and setting prices. The raw material cost is \$12,169, the estimated labour cost is \$300 and the estimated total indirect cost is \$66.31, giving a total production cost of \$12,235.31 and a unit production cost of \$50.98, with a selling price of \$65, which is already set by the association, representing a profit of \$14.02 per unit produced and sold.



### **Analysis of production costs and monthly production volume for belts**

The belts represent the lowest cost, as the total direct cost between materials and labour is only \$110, which allows for a maximum production volume of 4 units per month. The indirect cost of electricity, maintenance and depreciation of machinery is estimated at \$1.11 per month. Therefore, the total cost of production is estimated at \$111.11, with a unit cost of \$27.77. This is an indication that the costs determined by the association are inaccurate because they do not consider labour and indirect costs when establishing costs and setting selling prices for the different products.

### **Analysis of production costs and monthly production volume of shirts**

Shirts are the third product with the highest sales value and the most sold after uniforms, with a monthly production of 20 units. According to the data obtained, the total cost of raw materials and labour is \$685, the indirect cost is \$5.52, which includes maintenance and depreciation of machinery, energy consumption, giving a total production cost of \$690.52 and a unit cost of \$34.52 for each garment. The price set by the Association is \$24, generating a loss of \$10.52 per unit sold.

### **Analysis of production costs and monthly production volume for huallcarinas**

As for the huallcarinas, the direct cost for raw materials and manufacturing costs are around \$346 for a production volume of 20 orders per month, and with an indirect cost of \$5.52, which adds up to a net production cost of \$351.52, and a unit cost of \$17.57 for each huallcarina. Likewise, the Association has an established selling price of \$12, generating a loss of \$5.57 that affects its income statement.

### **Analysis of production costs and monthly production volume for blouses**

In the case of blouses, the Mushuk Pakari Association states that the average monthly production is 20 units, for this it requires a prime cost (raw material + labour) of \$523.5 and an indirect cost of \$5.52 per month, which adds up to a total production value of \$529.02, resulting in a unit production cost of \$26.45, while the Association has established a selling price of \$22, generating a loss of \$4.45 that continues to affect its financial statements.

### **Analysis of production costs and monthly production volume of pullets**

With regard to the production of polleras, the total production cost is \$1214, which allows the production of 20 units per month, whose investment is divided into \$1207.52 for raw materials and labour and \$5.52 for indirect costs such as: electricity, maintenance and machinery depreciation; therefore it was determined that the unit production cost for this garment is \$60.37 and a selling price set in a range of \$55 to \$60, this varies according to the type of embroidery, size, and other embellishments required by the customer; therefore an average loss of \$5.00 is determined.

### **Analysis of the results**

With the above results on the determination of production costs for each garment, it is determined that the Mushuk Pakari Association incurs constant losses, because it does not consider the cost of labour and indirect costs to determine production costs and set selling prices, which leads to financial statements that do not reflect the economic and financial reality.

Depending on the materials required for the manufacture of the different types of garments, the costs for each garment vary. Thus, after the analysis it was determined that the greatest investment is destined for the manufacture of uniforms, followed by shirts, blouses and skirts, these garments being decorative and using a greater number of inputs have a higher unit cost as opposed to the sashes which have a lower production cost and are in less demand together with the shirts and blouses, Despite being commonly used garments, they are not widely sold, so it is necessary to readjust expenditure on these garments in order to prioritise the production of goods in greater demand, improving quality, greater distribution in the market, thus reducing unnecessary costs in materials.



On the other hand, the association's market niche is mainly aimed at indigenous clothing rather than everyday clothing, therefore, its trade and services are oriented to a diversified public, especially bilingual schools and native communities. As for the management of the available inputs, the association has inventory processes in which they register the assets, the available raw material and the finished products, maintaining an order in the production process according to the units of clothing produced and those that are kept in stock, being careful to periodically review the endowment and availability of the inputs to comply with the orders and demand that need to be supplied with the manufacturing activity.

As for the selling price, it varies according to the characteristics of the clothing and the elements used for it. It has been identified that the Association does not consider the value of labour when setting the selling price, so there is no well-defined price, but rather it is obtained based on other parameters such as size, type of material and embroidery, so that the price can increase, decrease or be maintained depending on these factors, which can affect its marketability and competitiveness in the market, as well as making it difficult to determine the cost of sale when there are increases in inputs, limiting the determination of a fair price (Montejano García et al. 2021; Agudelo Orrego & Escobar Valencia, 2022; Zambrano Montesdeoca et al. 2021; Acosta-de Mavárez et al. 2021).

### Sales prices relative to competition

In table 4, it is evident that the Cañari clothing in order to know the selling prices to the consumer and then proceed to make a comparative table of the prices of the competition with respect to the Mushuk Pacari Association.

**Table 4.** Analysis of the competitor's sales prices.

	<b>Mushuk Pacari</b>	<b>Runa Churay</b>	<b>Killa Fashion</b>	<b>Mayuri Fashion</b>	<b>Ñucanchik Chunana Nery</b>	<b>S/N</b>
Polleras	\$60,00	\$68,00	\$65,00	\$80,00	\$70,00	\$60,00
Blusas	\$22,00	\$35,00	\$26,00	\$25,00	\$35,00	\$25,00
Fajas	\$22,00	\$25,00	\$20,00	\$22,00	\$15,00	\$24,00
Camisas	\$24,00	\$29,00	\$28,00	\$35,00	\$30,00	\$25,00
Hualcarinas	\$12,00	\$16,00	\$15,00	\$20,00	\$15,00	\$15,00
Total estimado	\$140,00	\$173,00	\$154,00	\$182,00	\$165,00	\$149,00

Source: Interview with the population.

After carrying out the respective analysis, it was observed that in all the Cañari garments, the selling price to the consumer is lower than that of the competition. This lower value is more noticeable in garments such as hualcarinas, blouses and skirts, while in the other garments such as shirts and bottoms the value with respect to the competition is within the range. In this way, the competitor's prices must be taken into account, since the price must be set at the same level as the competitors. This method is based on the idea that competitors have already worked extensively on their pricing.

On the other hand, the supply of materials for the Asociación de Artesanos Mushuk Pacari is done through two suppliers, one from the city of Quito where they mainly purchase textile products such as fabric; the rest of the materials are purchased from local suppliers within the canton of Cañar, where the business resides. This suggests considering the cost of transport for fabric goods, given that this is one of the factors that is not taken into account when setting the cost of sale, affecting the profitability of the business, as this is the main expense for the manufacture of clothing and uniform products, and the cost benefit can be affected. According to the indirect expenses involved in the manufacture of clothing, the organisation shows a



higher expenditure in the payment of electricity and depreciation of machinery; the lowest cost is associated with the maintenance of the machines.

In the market segment in Ecuador, one of the main challenges experienced by small and medium enterprises is the lack of distribution of their goods and services, which is seen as a disadvantage when it comes to creating new customers, some of them have little or no knowledge of marketing; others use it as a day-to-day strategy, i.e. based on short-term results; others replicate the actions of the competition; and communication is generally inefficient, the relationship with the public is not solid and unnecessary expenses are common (Tenezaca-Pinguil & Castillo-Castillo, 2022).

In this context, the association does not advertise and disseminate its products in any media or social networks, which limits the number of customers. On the other hand, it should be stressed that the productive capacity of this artisan association is reduced, however, its activity is mainly aimed at the manufacture of school uniforms, producing an average of 480 uniforms per year, including sports and casual uniforms, while other products such as skirts, blouses, shirts and sashes are produced in a reduced number of units per month.

As far as the commercialisation channels are concerned, the association does it through the exhibition premises located in the Atahualpa square in the city of Cañar, and in its production plant. This shows that the distribution of the products does not cover a large market area, which allows them to capture the attention of new potential consumers/buyers of their products, limiting their commercial niche. It is necessary to focus on these factors in order to expand their market and commercial activity to new points of sale and manufacture, thus improving their market share.

Among the problems faced by the association within its commercial activity, the high competition and current fashion stand out, as they do not manage a competitive price, so the quality of the product is overshadowed, meanwhile, fashion is a constant threat in this activity, as current clothing trends are leaving aside the native clothing, generating an intercultural vision that consolidates the modern and native clothing.

Production costs are important in any commercial activity because they allow a numerical analysis of the production and determine if it is generating profits or losses, it is necessary to make a correct determination of the selling prices. However, many producers set selling prices below their cost of production by considering only the direct costs related to the development of the product, i.e. variable costs, and lose sight of other costs such as (Cevallos-Bravo, 2021).

## CONCLUSIONS

After the analysis, it can be concluded that the Mushuk Pakari organisation dedicates most of its productive activities to the production of uniforms, whose product is the main source of income and of greatest demand for the association.

The Mushuk Pakari Association has deficiencies in the supply and demand of clothing products, this is due to the fact that they do not have enough machinery to cover a larger number of orders, which affects the efficiency and quality of the product, being reduced only to small production volumes and on demand. This in the short and long term affects the profitability and competitiveness of the association, therefore, it is essential to reduce the non-productive time to obtain a greater capacity to meet higher demands compared to its competition, avoiding operational deprivation.

The association does not manage a well-defined accounting structure that allows it to organise its investments and resources in an optimal way, showing difficulties in the determination of the selling price of the products, which as a consequence affects its commercial competitiveness and productive profit, since, in the analysis of production costs, they are not considering the labour and indirect expenses for electrical energy and maintenance of the machinery which are generated on a monthly basis.





Consequently, this prevents reliable accounting information and the determination of a fair trade price for their products, which shows an unfair trade to the consumer, given that the determination of the selling price of the garment products manufactured by the association does not have a solid management of the production costs, so they are estimated based on the characteristics of the garment such as: the size of embroidery, size of the garment, type of material and fabric, which lacks support that sustains the investment action benefit of the activity, so that the price can vary substantially.

Finally, the current competition is one of the threats faced by all companies, and it is important to implement strategies that contribute to the generation of value and contribute to improving competitiveness and market participation, with a view to expanding to other local and regional markets.

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## CONFLICT OF INTEREST

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