

HISTORY OF THE INTERNATIONAL INSTITUTE OF COSTS

Since 1987 to 2019

(Traducción al inglés por gentileza de María Candela Podmoguilnye)

Professors from Brazil and Mexico were the first to establish contact with the Argentine Institute of University Professors of Costs (IAPUCO), showing great interest in approaching this Institution in order to make contributions that would surely enrich knowledge and teaching methodologies of all costs specialists and related disciplines. For this reason the **I International Congress of Costs** took place simultaneously with the X Argentine Congress in 1987 in Paraná (Entre Ríos).

This great event, organized by professors of the National University of Entre Ríos (UNER), aroused a great enthusiasm within attendees from other countries including: Brazil, Bolivia, Canada, Cuba, Chile, Spain, France, Mexico, Paraguay, Peru and Uruguay.

It should be highlighted that this first International Congress was attended by the prestigious Mexican Professor Sealtiel Alatríste, whose cost book had integrated the basic library in almost all Spanish-speaking universities.



It is precisely in Paraná where the IIC action support point was established, which in addition to promoting studies and exchange of experiences among members, also took on the task of stimulating the creation of institutes and associations at national levels.

In other words, the goal was to encourage nearby countries to have similar institutions as well as Argentina already had IAPUCO in

order to carry forward, at an international level, the construction of an scenario that favors a systemic exchange of studies and experiences.

In the first place, the Institute for the study of Management Accounting in Paraguay was created by Prof. Juan Antonio Galeano. This Institute successfully organized the **II International Congress of Costs**. It was there where the IIC had its formal birth. Bylaws and all formal matters were drawn up, and its first executive committee was thus designated, appointing Prof. Amaro Yardín (IAPUCO-Argentina) as president, Prof. Juan Antonio Galeano (IECG-Paraguay) as vice president and Prof. Carlos de Rocchi (Brazil) as secretary. It was established that this committee should last in its functions until 1995.

Responding to the desire in order to continue promoting the creation of institutes, Prof. Carlos Mallo, working together with many professors from Spain, created the Spanish

Association of Management Accounting (ACODI), entity that assumed the realization of the **III International Congress of Costs** in the city of Madrid, in 1993.



At the end of the Madrid Congress, the IIC approved a proposal presented by the Institute of Economics from the State University of Campinas and the Accounting and Actuarial Department of the University of Sao Paulo to host the next congress in Brazil. The teachers attending the Congress compromised to establish the Brazilian Association of Costs, this document was handwritten by Prof. Antonio Lopes de Sá, with the assistance of Prof. Masayuki Nakagawa, and dated September 23, 1993.

In November 1994, the 1st Brazilian Congress of Strategic Cost Management was held at the Universidad do Vale do Rio dos Sinos, with the participation of 253 university professors from Brazil and other professionals from the area. At the end of the congress, the Brazilian Association of Costs (ABC) was created, a scientific entity that groups university professors and professionals from various areas of knowledge, who study cost management from an interdisciplinary perspective.

These events favored the **IV International Congress of Costs** in parallel with the II Brazilian Congress of Strategic Cost Management, which took place in the town of Campinas (Brazil) in the Convention Center of the University of Campinas, from 16 to October 20, 1995. Around 129 papers from different countries of the world were approved and presented, and within the context of this event, the Directors' Assembly was held, which appointed Prof. Oscar Osorio (IAPUCO-Argentina) as President, who occupied this position until 1999. He was accompanied on the Executive Committee by : Prof. Carlos Mallo (ACODI-Spain) as Vice President and Prof. Luis Carvajal (ACODI-Spain) as Secretary.



In the Assembly held at the Campinas Congress, the Santiago School of Accountants and Auditors (ECAS), represented by Prof. María Luisa Toro Roa, the Cuban Cost Society presented by Prof. Marta Armenteros and the Professional Council of the Autonomous City of Buenos Aires (CPCECABA) through its President, Prof. Antonio Lavolpe joined the IICC as full members.



Mexico was designated as organizing country for the ***V International Congress of Costs***. It was held in the city of Acapulco from July 21 to 24, 1987. The headquarters was the Autonomous University of Mexico. The sessions took place in the morning, from 8 a.m. to 1 p.m., due to the extreme temperatures that prevailed and ranged between 35 and 42 degrees. The number of papers presented and approved by the scientific committee

overcame the 260 barrier, and in many of them you could notice the technological impacts in the field of congresses. It was the first congress in which some exhibitors ventured to use the Microsoft Office[®] powerpoint tool. The academic level of the presentations, the camaraderie of this type of meeting and the wonderful natural environment; made this event one of the most remembered in the history of the IIC.

As the ADCES (Association of Higher Education Accounting Teachers) from Portugal had joined the International Cost Institute during the V International Congress of Costs, the organization of the next event was entrusted to this Institution and the University of Minho, located in the town of Braga, about 180 km from the city of Lisbon.

In the context of this ***VI International Congress on Costs***, Prof. Carlos Mallo (ACODI-Spain) was elected President, and Prof. Joao Carvalho (ADCES-Portugal) accompanied him in his management as Vice President and Prof. Luis Carvajal Urresta (ACODI-Spain)



continued his task as Secretary of the Executive Committee, establishing himself as the longest-serving leader in the history of the IIC; eight to be more precise. Teachers from Uruguay participated in this Congress for the first time with a strong intention to establish the Uruguayan Association of Costs (AURCO).

Consequently, on November 25, 2000, AURCO held its firsts Conferences under the slogan "Promotion of strategic management research", and that was when the Institution was created. The event was attended by the Minister of Economy of Uruguay Alberto Bensi3n, who spoke of "The country cost and competitiveness". The academic podium was chaired by Prof. Alfredo Kaplan, first President of AURCO, and Prof. Oscar Osorio, who gave a speech on concrete costs and with very relevant concepts. The activities were carried out at the Cottage Hotel in Carrasco.



The beginning of the new millennium brought another opportunity for the European continent to be in charge of the organization of the VII International Congress of Costs. This event was held at the University of Le3n (Spain), from July 4 to 5, 2001. The motto was: "Crossing Borders: Management Accounting Trends for the 21st Century. Professors from all over Europe and Latin America participated, with the presentation of more than 300 papers of a high academic level.

During this event the proposal of the newborn AURCO was received, requesting to organize the next international event. As headquarters they proposed the spa town of Punta del Este.

The **VIII International Congress of Costs** held in the Eastern Republic of Uruguay set a record of attendees, with more than 400 professionals from different parts of the world ready to debate related to costs issues and management of organizations. The general theme raised the "New challenges of business management in a globalized and competitive world. It took place between November 26 and 28, 2003 in the city of Punta del Este. During this Congress, Prof. Miguel Juan Bacic (ABC-Brazil) was appointed to preside over the Executive Committee of the IIC, and Prof. Antonio Lavolpe (CPCECABA-Argentina) accompanied him in his management as Vice President and Prof. Angela Jimenez Montañez (ACODI-Spain) as Secretary.



On December 22, 2003 the IIC website was created. Its initial development was in charge of IAPUCO-Argentina. On that date, the domain was registered under the name of www.intercostos.org which became an essential tool in order to disseminate the IIC and increase the generation of networks among the members of the fellow associations.

At the same time, in informal meetings between professors from Uruguay, Brazil and Argentina during the VIII Congress, the idea of holding the First Mercosur Costs Congress began, thinking of it as a regional event to be done on even years. This could be an intermediate meeting between the International congresses of the IIC that were held in odd years.

The idea of carrying it out in Argentina in conjunction with the XXVII Argentine Congress of University Professors of Costs was raised.

Finally, the **First Costs Congress of Mercosur** was held in the city of Tandil (Argentina), in November, 2004. During this event, nine papers from Argentina, Brazil and Uruguay were exhibited and the city of Montevideo was designated as host for the next meeting.

The headquarters of the **IX International Congress of Costs** was the town of Itapema, Florianópolis (Brazil). This event set a record of attendees with more than 600 papers exhibited. The main topic of the congress was "Cost management in the knowledge management era" and took place between November 28 and 30, 2005. In this event, the IIC web page and the Journal of the International Institute of Costs (RIIC) were formally presented. Along with this event, the II Mercosur Costs Congress was held (it was the only time it occurred in an odd year).



The emergence of the RIIC represented the success of constant efforts from the international community of researchers and professionals in the Cost area who shared the experiences of their academic actions at the IIC through their national entities. Its creation was founded on the need felt by specialized professionals to break the "straitjacket" that accounting had imposed on the cost area. The maturity and relevance showed on the academic production linked to the IIC conferences, led the management area to interpret this need and make the decision to create an Electronic Journal. Prof. Enrique López

Gonzalez, designed a pilot project through the Electronic Magazine of the International Cost Institute (REIC) that was presented at the VIII Congress of the IIC in Uruguay.

During the IX Congress held in Brazil in 2005, Prof. Joao Carvalho was formally appointed to direct the magazine, which would later be renamed Magazine of the International Cost Institute (RIIC).

Since that date, the RIIC has operated with academic quality levels in terms of papers selection, enabling the dissemination of the most relevant ones, thus responding to the growing demand for current and solid concepts in the Cost area; formulated by public and private organizations and by numerous society sectors.



During the Congress held in Itapema, Prof. Marcelo Podmoguilnye is designated as the person responsible for the IIC website, who along with Prof. Antonio Lavolpe and the technical team of CPCECABA (Argentina), begins a task of redesigning the site and



at the same time leads to the reformulation of the original IIC logo. All the papers of the IIC congresses were compiled in digital format, generating a database of more than 2000 works available for consultation by all members of the associations. The INTERCOSTOS network was also created in order to promote communication and academic exchange among the members of the IIC community.

In the Assembly that took place during the IX Congress of the IIC, the Management Research Center (ISEOR), associated with the Jean Moulin Lyon 3 University, in France, was formally incorporated into the IIC. The mentioned request was presented by their representatives, Prof. Henri Savall and Prof. Veronique Zardett.

At the same time, the option to hold the next Congress in the city of Lyon in France is presented and unanimously approved by all member Institutions.

In November 2006, the **III Mercosur Cost Congress** was held at the Polytechnic Center of the Southern Cone, in the city of Cologne, organized by AURCO. It was attended by Prof. Don Hansen, author of the book "Cost Management" who at that time was the Director of the Oklahoma School of Accounting.

The **X International Congress of Costs** was held in the city of Lyon (France) between June 13 and 15 2007, under the slogan: "Cost management, management control and globalization". After the Assembly held at the mentioned event, Prof. Daniel Carrasco Díaz (ASEPUC-Spain) was elected President, accompanied by Prof. Gregorio Coronel Troncoso (IAPUCO-Argentina) as Vice President and Prof. Luis Carlos Gientorski (ABC-Brasil) as Secretary. Their mandate would end in 2011. In addition to being the first Congress held in France, the congress held in Lyon had the particularity of opening doors for the IIC to countries that had never participated in its events, such as Pakistan, Mali, India and Senegal.



During 2008, the Executive Committee decided to set up a Board of Directors, adding Vice-presidencies to carry out specific tasks related to the management of the IIC. To the already existing members of the Executive Committee, Prof. Alfredo Kaplan (AURCO) as Vice President of Institutional Relations, Prof. Marcelo Podmoguilnye (IAPUCO) as Vice President of Communications, Prof. Joao Carvalho (ADCES) as Vice President of Publications and Prof Daniel Sánchez Toledano (ACODI) as Technical Secretary were added. At the same time, an Advisory Commission of the Presidency was created, made

up of the following Professors: Amaro Yardín, Carlos Mallo, Miguel Bacic, Luis Carvajal Urresta, Henri Savall, Jorge Túa Pereda, Vicente Montesinos, Enrique Cartier, Antonio Cezar Bornia, Manuel Omar Cagliolo and Antonio Lavolpe.

In June 2008 the **IV Mercosur Cost Congress** was held in the city of Montevideo and organized by AURCO. On June 27, within the context of this event, a panel was held called "A look from MERCOSUR: strategic cost management", presented by professors from Argentina, Brazil and Uruguay.



In 2009, organized by the National University of Patagonia San Juan Bosco (UNPSJB), the **XI International Congress of Costs** was held in the city of Trelew in the Province of Chubut, Argentina; from September 15 to September 18. The main topic of the Congress was: "Resource management: Sustainability and ethics". Papers including the following topics were received: models for measuring social responsibility, knowledge and innovation management, environmental management, management and costs in private and public entities, new trends in higher education and performance auditing.

In the month of June 2010, the University of La Plata organized the **V Mercosur Costs Congress**, under the subject: "Costs and management in scenarios of uncertainty and instability". It featured the presentation of 36 papers from different countries in South America.

The **XII International Congress of Costs** took place in the city of Punta del Este, in the Eastern Republic of Uruguay, between November 27 and 29, 2011. Organized by the IIC and AURCO had as its catchword: "Tending Interdisciplinary Bridges in Management and Costs". Some of the topics discussed were: costs of the agricultural and agroindustrial sector, intellectual capital, trade and university education services in costs, strategic cost management, health costs, and management in the public sector. Within the context of this event, the directors' assembly was held, which elected Prof. Alfredo Kaplan (AURCO-Uruguay) as President of the IIC, accompanied by Prof. Gregorio Coronel Troncoso (IAPUCO-Argentina) as Vice President and Prof Joao Baptista Carvalho (ADCE-Portugal) as Secretary.



On August 6 and 7, 2012, the **VI Mercosur Cost Congress** was held. This event was held at the Headquarters of the College of Accountants in the city of Montevideo and was organized by AURCO. During the meeting, the experts analyzed new cost and

management tools, management challenges for value creation, and the opportunity for entrepreneurship in Latin America.

On December 26 of 2012, the IIC makes its first emergence on social networks, through an institutional Facebook[®] page. It was established as a semi-formal channel of communication within the members of the IIC community.

It was also during 2012 were the incorporation of the OTOC (Order of Two Certified Accountants) from Portugal occurred, making this country as an eligible candidate in order to organize the next congress.

In 2013 between April 18th and April 19th, the **XIII International Cost Congress** was held in Alfândega de Porto, Portugal, under the slogan: "Cost Management. A path in times of crisis". Papers were presented including the following topics: costs in times of economic and financial crisis, value management, information systems, environmental management and analysis of sector perspectives, among others. During the assembly held on this congress, Prof. Gregorio Coronel Troncoso (IAPUCO-Argentina) was elected President of the IIC, with the accompaniment of Prof. Alfredo Kaplan (AURCO-Uruguay) as Vice President and Prof. Joao Carvalho (OTOC-Portugal) as Secretary.

Ending the year 2013, meetings with Colombian teachers began in order to discuss the foundation of the Colombian Network of Costs and Management (RECOGES). This association would gather university professors and Colombian experts specialized on the research, application and socialization of knowledge related to the areas of cost and business management to contribute on solving problems and transforming the economic and social reality of business organizations and / or academic.

In 2014, the Pontificia Universidad Javeriana held the I Colombian Congress on Costs and Management, which was established as a space to publicize the progress made related to the discipline, coming out from academic and business experiences. The IIC promoted, sponsored, and supported these processes, both the founding of RECOGES and the accomplishment of the I Colombian Congress on Costs and Management.

The **VII Congress of Costs of Mercosur** was held in the city of Montevideo, on September 29 and 30, 2014, under the subject: "Costs and management facing the challenges of new business models." Papers from authors of Argentina, Brazil, Colombia, Mexico, Portugal, Venezuela and Uruguay were exhibited.



The addition of RECOGES to the IIC was accompanied by the proposal to designate the city of Medellín as the venue for the XIV International Cost Congress. Therefore, the organizing entities would be RECOGES in conjunction with the University of Antioquia, the Pontificia Universidad Javeriana de Cali and the Universidad EAFIT. The main topic: "Costs and

management on the route of innovation and knowledge, and it took place from September 9 to 11, 2015. A total of 112 papers were approved.

During the Assembly held in this Congress, Prof. Carlos Diehl (ABC-Brazil) was appointed as the new President of the IIC, accompanied by Prof. Daniel Sánchez Toledano (ASEPUC-Spain) as Vice President and Prof. Ricardo Laporta as Secretary (AURCO-Uruguay).

Also, the last statutory reform was approved and ISEOR was entrusted with the organization for the next Congress.

In 2016 the Peruvian Cost Association was founded, which brings together professionals specialized in accounting and costs. This institution formally requested to join the IIC. This petition was accepted on July 1, 2016. In November of the same year, the VIII Mercosur Costs Congress was held in the city of Montevideo (Uruguay), involving topics related to: costs in new business models, new information technologies and strategic cost management.

The ***XV International Congress of Costs*** was held in the city of Lyon, between June 22 and 23 of 2017, under the slogan: "Towards accounting practices, audit control and cost management more citizen". More than 250 papers were displayed and just as it happened ten years ago in 2007 Congress, there was a new opportunity for countries that had never participated in ICC Congresses, particularly for countries located on the African and Asian continents.



In 2018, the XLI Argentine Congress of University Professors of Costs was attended by authorities from the IIC and professors from Chile who expressed their interest in organizing a first regional Congress of costs with the intention to establish the Chilean Institute of Costs.

On November 28th and 29th 2018, the ***IX Mercosur Cost Congress*** was held in the city of Montevideo organized by AURCO in collaboration with the College of Accountants, Economists and Administrators of Uruguay and the IIC. More than 100 professionals attended, who through practical cases expressed the importance of having adequate cost information and the need for this to be coordinated by specialized professionals in from the area of management control. Specialists representing Argentina, Brazil, Chile, Colombia and Spain participated in the boards.

Consequently the 1st. Chilean Congress of Costs and Management took place on the city of Chillan on July 27th, 28th and 29th, 2019. Exhibitors from all over the country and from different latitudes participated. The IIC lecturers from Argentina, Brazil, Spain and Uruguay were present and this congress was sponsored and supported by the IIC. On July 28th, 2019 the creation of the Chilean Cost Institute was formalized with a clear intention to request its incorporation as a member of the IIC.



The ***XVI International Congress of Costs*** was held in Argentina, in the city of Mendoza, on September 25th, 26th and 27th, 2019 under the slogan: "Costs in the digital economy". It included papers from: Brazil, Argentina, France, Chile, Colombia, Uruguay, Mexico, Nicaragua and Spain. At the Assembly held on September 27th, new authorities were elected, and Prof. Marcelo Gustavo Podmoguilnye (IAPUCO-Argentina) was elected as President, Prof. Luis

Fernando Gomez Montoya (RECOGES-Colombia) as Vice President and Prof. Carolina Asuaga (AURCO-Uruguay) as Secretary.

The development of the ***XVII International Congress of Costs*** will be organized by the University of Seville (Spain) in collaboration with the Spanish Association of University Accounting Professors (ASEPUC) and is scheduled for October 13th, 14th and 15th, 2021.