

## ABSTRACT

This work demonstrates, initially, some methodologies of costing on the theories of the Accountant Science. It also presented the SISCUSTOS, a system for measuring costs used by the Brazilian Army. This system uses, in its structure, the costing system called ABC (ACTIVITY BASED COSTING) for measuring costs within the Army. The SISCUSTOS is of extreme importance, since the costing management in any kind of organization is a fundamental administration tool in order to optimize the utilization of the resources. Lastly is has been demonstrated the application of ABC and ABSORÇÃO costing systems in an hipothetic situation, concerning the activities of sanitary vigilance, more specifically the water purification, as a way to verify which of those costing systems is more efficient and easy to use in order to raise the costs of the activity and then suggest which of them should, due to the listed characteristics, be used.

**Key-words:** ABC Costing. ABSORÇÃO Costing. Sanitary Vigilance. Water Purification.