The objective of this research is to analyze production costs of the palm oil extraction process, based on the study of one of the companies that makes up the palm farming sector located in the State of Zulia, Venezuela. The research is catalogued as an analytical-projective, cross-sectional field study, supported by bibliographic material and other documents of interest needed to construct a data collection instrument (questionnaire), applied to key informants from a company in the sector. The collected information is analyzed; results indicate that costs are handled in a traditional manner and that the complexities of the process developed by the company impede the exact determination of the cost of the products they manufacture: red oil, palm kernel oil and palm kernel flour. A hybrid costing methodology is proposed that combines characteristics of the system for cost accumulation by processes and activity-based costing. Conclusions are that once the proposal is applied, the company could systematize its production costs, obtain the unit cost for the manufactured products, as well as move toward the design for an information system of costs adjusted to their needs.

**Abstract**

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**Keywords**

productive process, production costs, activity-based costing, hybrid costing systems, palm oil