

Prof.<sup>º</sup>  
Alexandre Gomes



**“PILHA”**

# PILHA

É uma estrutura de dados em que, usando uma lista linear (vetor) como base, permite inserções apenas no final e remoções também a partir do final.

Com isso, temos o comportamento conhecido como LIFO - Last In, First Out (último a entrar, primeiro a sair).

Pilhas são usadas em tarefas computacionais que requerem a inversão da ordem de entrada dos dados.

# LIFO (Last In, First Out)

LIFO stands for Last In, First Out.

It is a method of inventory valuation where the last items received are the first ones to be sold.

The LIFO method is often used by companies to defer tax liability by recognizing gains on older, lower-cost inventories before recognizing gains on more recent, higher-cost inventories.

Advantages of LIFO include simplicity and consistency with economic reality.

Disadvantages of LIFO include potential tax consequences and potential for manipulation.

It is important to understand the implications of using LIFO for financial reporting and tax purposes.

For more information on LIFO, please refer to the following resources:

[Investopedia: LIFO Method](#)  
[Wikipedia: LIFO](#)

If you have any questions or need further assistance, please don't hesitate to ask.