Development of an audio encoder and scalable real-time video and digital television, following the standards adopted by the Brazilian system that supports SD TV (Standard Definition Television) and HD TV (High Definition Television). This encoder is capable of generating scalable video streams to be viewed on mobile devices like cell phones, televisions, conventional and high definition, and in general-purpose computers. The audio encoder and scalable video consists of a video encoder module that uses the technology H.264 or the next generation video compression standard MPEG-4, known as MPEG-4 Part 10, and an audio encoder module that follows the standard AAC (Advanced Audio Coding) and a module that multiplexes MiniMux sync with the flow encoded audio and video according to H.222 standard.