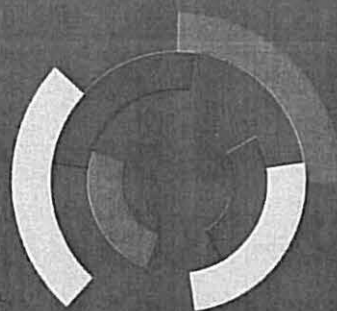


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XXII^{as} JORNADAS LUSO-ESPAÑHOLAS DE GESTÃO CIENTÍFICA

“Sociedade, Territórios e Organizações:
Inclusões e Competitividade”

UTAD, Vila Real - Portugal

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IMPACTO DA INCERTEZA NA UTILIDADE DA INFORMAÇÃO CONTABILÍSTICA E PRÁTICAS DE CONTABILIDADE DE GESTÃO: UM AJUSTE CONGRUENTE

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ABSTRACT: The objectives of this study are twofold: firstly it aims to analyze the relationships between environmental uncertainty, timeliness and information scope, and management accounting practices; secondly it explores how these relationships affect satisfaction with accounting information. The research method comprises an analysis of 114 responses to an e-mail questionnaire survey carried out among large Portuguese manufacturing companies. The results indicate that the relationship between timeliness information and uncertainty, and the relationship between management accounting practices (traditional and contemporary) and the timeliness and broad scope information usefulness are positive. Evidence suggests that the satisfaction with management accounting information improves when there is a good adjustment between environmental uncertainty, timeliness and broad scope information usefulness and management accounting practices. Therefore, organizations need to adjust their management accounting systems to the environment characteristics, get a greater satisfaction with management accounting information, using contemporary and traditional management accounting practices.

KEY WORDS: Environmental uncertainty, Accounting information usefulness, Management accounting practices, Congruent fit

REGIME DE TRIBUTAÇÃO SIMPLIFICADA PARA PEQUENAS ENTIDADES

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ABSTRACT: This study summarizes the results of a research project that seeks to ascertain the reasons for which small firms have not adopted the Portuguese simplified income tax system for micro businesses. Data were collected through a survey questionnaire, along with 242 small firms who met the conditions to be framed under the simplified tax (RST). The results indicate that i) the choice of the income tax system was made based on the criterion of tax saving, ii) the main

factor in the rejection of the simplified system was the existence of unadjusted national technical coefficients iii) most micro-enterprises are open to the option for a simplified system with features of tax / minimum collection, and iv) Accountant played a key role in the choice of tax system.

KEY WORDS: Taxation; Tax Policy; Income Tax, Simplified taxation system; Small Businesses; Portugal.

EXECUTIVE STOCK OPTIONS AND EARNINGS MANAGEMENT: EVIDENCE FROM PORTUGAL

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ABSTRACT: This paper examines the implications of stock option grants on earnings management. In particular, we address the following question: Does stock options grant induce incentives for earnings management? Using a sample of 33 non-financial listed Portuguese firms-year from 2003 to 2009, we find that managers are more likely to engage in earnings management when they hold stock options.

KEY WORDS: Stock options; incentives, earnings management

A UTILIDADE DO REPORTE FINANCEIRO PARA AS TOMADAS DE DECISÃO INTERNAS NOS MUNICÍPIOS PORTUGUESES

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ABSTRACT: The aim of this study is to analyse the perceptions of internal users regarding the usefulness of financial reporting in the context of decision-making of Portuguese Local Administration. To do this, a survey questionnaire to all municipalities' decision-makers (both technical and political) was carried out. The main findings suggest that usefulness of municipalities' financial reporting, in its current form and content, is high. Nevertheless, this usefulness would increase with the introduction of other information apart from the one that is currently required to disclose. In general, the two different groups of decision-makers – technical and political – have a slightly different behaviour with respect to the usefulness attributed to municipalities' financial reporting, within the context of internal decision-making.

ing. The technical decision-makers assign more usefulness than politicians. Additionally, there is a preference, albeit slight, by all users for cash-based budgetary information, although accrual-based information (patrimonial and cost accounting) also reveals a high usefulness.

KEYWORDS: Local Government financial reporting, usefulness, internal decision-making.

A APLICAÇÃO DO CUSTO HISTÓRICO NA VALORAÇÃO DOS IMOBILIZADOS CORPÓREOS PÚBLICOS – O CASO DOS MUNICÍPIOS PORTUGUESES

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ABSTRACT: With the current reforms of Governmental Accounting and, therefore, the implementation of public accounting plans and the introduction of accrual accounting, it become necessary to measure all the assets of public entities. This paper aims to analyze the historical cost as a base of measurement, its concept, its advantages and disadvantages, and also to study its application by the Portuguese Municipalities (on a sample of 97% of the total population) in measuring their tangible assets. The results show that in Portugal this base still prevails as the main base of measurement of the analyzed assets, for many municipalities referred to as the sole base of measurement. However, there is also the introduction of other bases, such as the fair value and its modalities, applicable to some specific assets, although conceptual difficulties still remain in applying those bases, which we consider to be overcome with the definition of a conceptual framework to Governmental Accounting in Portugal.

KEY WORDS: Cost, Tangible Assets, Municipalities

ANÁLISE DA DIVULGAÇÃO DE INFORMAÇÃO DAS ACTIVIDADES DE INVESTIGAÇÃO E DESENVOLVIMENTO PÓS-ADOPÇÃO DA IAS 38: O CASO DA SUÉCIA

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ABSTRACT: The aim of this study is to investigate if in Sweden the dissemination of information about the activities of Research and Development (R&D) has increased with the adoption of International Accounting Standard no. 38 (IAS 38) for companies listed on the "Stockholm Stock Exchange" and identify the determinants of those disclosures. The sample is composed

by 23 companies that were analyzed during the period between 2005 and 2008. Results show that, in general, the companies reported the information required by IAS 38 as well as voluntary disclosure about these activities. For the determinants of disclosure the following conclusions were obtained: the variables with a positive sign as the type of auditor, internationalization and business sector are statistically significant for the dependent variable "Required Disclosure Index" and the variables with a positive sign as size and business sector are statistically significant for the dependent variable "Index of Voluntary Disclosure."

KEY WORDS: R&D Activities, Disclosure of Information, Accounts Harmonisation, IAS 38

RELATO INTEGRADO: FUSÃO DE DOCUMENTOS DE RELATO EMPRESARIAL OU UMA NOVA FORMA DE FAZER CONTABILIDADE?

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ABSTRACT: Globalization and growing expectations of the society regarding the responsibility of organizations assume an increasingly importance in the company's role as a provider of relevant information to the market. Despite the proliferation of standalone increasingly robust sustainability reports, the financial report remains the most usual way of reporting. Even with the deepening of this disclosure, it has not been able to demonstrate, in an integrated way, the interdependence between financial and non-financial performance. The response to the growing demand for a more comprehensive report justifies the existence of a document that includes: (i) the most relevant information disclosed in traditional reports and (ii) the demonstrated, in an integrated way, ability of the company to create value over time. This integrated document is just a fusion of several reports or a new way of making accounting? Bearing in mind the context of corporate reporting, this article aims to be a theoretical reflection on the positioning of the referred integrated report.

KEY WORDS: Accounting, financial reporting, sustainability reporting, integrated reporting