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**DARÃO OS TOC E OS RESPONSÁVEIS FINANCEIROS DAS EMPRESAS A MESMA
IMPORTÂNCIA AO GRAU DE ENVOLVIMENTO DOS CONTABILISTAS NAS FUNÇÕES
ESTRATÉGICAS?**

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ABSTRACT: Giving the importance of accountants in business and the increasing relevance of strategy, it's essential to know the involvement of accountants in strategic functions in the viewpoint of Portuguese professionals. For this purpose, it's used a survey answered by 412 chartered accountants and 105 financial managers. It was concluded that the chartered accountants consider accountants should be more involved in this type of functions, than in opinion of financial managers. On the other hand, it is implicit that more functions approach of short-term horizon, greater is the importance Portuguese professionals give to involvement of accountants. Also is denoted that accounting in Portugal is still more focused on monetary aspects and interested in traditional roles, than in other countries.

KEYWORDS: Management accounting; Functions; Strategy, Accounting Jobs.

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**EFEITO DIRECTO DE CADA NORMA (IAS/IFRS) NAS PRINCIPAIS RUBRICAS E
INDICADORES ECONÓMICO-FINANCEIROS COMO CONSEQUÊNCIA DA ALTERAÇÃO
DO REFERENCIAL CONTABILÍSTICO: EVIDÊNCIA EMPÍRICA**

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ABSTRACT: This study examines the quantitative impact of the change in accounting standards on the individual financial statements and attempts to identify the direct effect of each standard International Accounting Standards/ International Financial Reporting Standards (IAS/IFRS) in the main economic and financial indicators. To this end, the following two questions have been formulated: Q1: Did the change from local standards to IAS/IFRS produce significant changes in the financial information provided for the companies? And Q2: What is the direct effect of each standard in the accounting figures and economic and financial ratios? Using a set of statistical tests applied to information provided by the companies used as a sample we were able to obtain answers to the questions raised.

The results of the research reveal that the quantitative impact is significant in the balance sheet figures, particularly in terms of total assets and, within this, long-term financial investments and current assets, of total equity, particularly for the rubrics of reserves and retained earnings and relatively to the long-term liabilities and, within this, the rubric of provisions. Regarding to the economic and financial ratios the main changes identified are related to long-term resources and