

XXIV

JORNADAS  
LUSO-ESPAÑOLAS

# GESTÃO CIENTÍFICA

O Contributo da Gestão para a Sustentabilidade  
das Organizações e da Sociedade

LEIRIA 6.7.8 FEV 2014

ESCOLA SUPERIOR DE TECNOLOGIA E GESTÃO  
Campus 2 do IFLeia | Alto da Vieira | Leiria



**ABSTRACT:** This study measures the efficiency of the Youth Hostel sector in Andalusia by carrying out Data Envelopment Analysis (DEA). Management efficiency data has been gathered on all Andalusian Public Youth Hostels from 2003 to 2012. The results reveal that there are significant differences in efficiency. It is expected that the empirical study can provide useful information for future managerial improvement in this sector.

**KEYWORDS:** Youth Hostels, Efficiency, Data Envelopment Analysis, Management Accounting.

//////  
**A DEFINIÇÃO DAS POLÍTICAS CONTABILÍSTICAS E A SUA RELAÇÃO COM AS PRINCIPAIS FORÇAS DA ENVOLVENTE: UMA INTERPRETAÇÃO E ALGUMA EVIDÊNCIA SOBRE A INFLUÊNCIA QUE É EXERCIDA PELA FISCALIDADE**

**Fernando José Peixinho de Araújo Rodrigues** (peixinho@ipb.pt) Instituto Politécnico de Bragança

**Amélia Maria Martins Pires** (amelia@ipb.pt) Instituto Politécnico de Bragança

**Hélio Filipe Rodrigues Magalhães Pereira** (1heliopereira@gmail.com) Instituto Politécnico de Bragança

**ABSTRACT:** While the accounting information is prepared to provide the process of decision making and the taxation information aims to the normal functioning of the state. And as a consequence of the different objectives persist differences between both normative. While in Portugal the relationship between accounting and taxation based on a model of partial dependency, this cannot justify the supremacy of one another.

It is from this assumption that gives us develop this research in order to gather evidence to support and justify. We used for this purpose, information collected in a group of smaller companies to try to identify what separates accounting standards and tax only in respect of the recognition and measurement of tangible fixed assets (AFT) to determine if such differences could well, or not justify a fiscal adjustments. The results show there are no, which leads us to conclude the existence of conditioning of taxation when defining accounting policies.

**KEYWORDS:** financial reporting, tax information, factors surrounding, adjustments to outsider the accounts.

//////  
**A DIVULGAÇÃO DA INFORMAÇÃO DAS CONCENTRAÇÕES DE ATIVIDADES EMPRESARIAIS NAS EMPRESAS DO PSI 20 PARA O PERÍODO 2009-2012**

**Susana Maria Silva** (susana.silva@esce.ips.pt) ESCE-IPS

**Maria da Conceição Aleixo** (conceicao.aleixo@esce.ips.pt) ESCE-IPS

**ABSTRACT:** Business combinations are assuming an increasingly important role in global society.