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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.