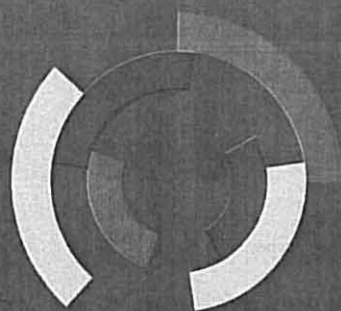


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XXII^{as} JORNADAS LUSO-ESPAÑHOLAS DE GESTÃO CIENTÍFICA

“Sociedade, Territórios e Organizações:
Inclusões e Competitividade”

UTAD, Vila Real - Portugal

1 a 3 de fevereiro de 2012

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initiative experienced considerable success during the second half of the 18th century but in 1844 this academy was relegated to high school. Accordingly, the paper seeks to explore the major events that somehow can identify the historical development of accounting education in the 19th Portuguese century in the period after the School of Commerce. Our analysis will focus on accounting education institutions located in the biggest commercial city of Portugal – Lisbon – concretely the Lisbon High School of Commerce (1844-1869) and the Industrial and Commercial Institute of Lisbon (1869-1911). Particularly in regard to the latter, our study concludes that the creation of the Degree of Commerce in 1884 marked the entry of Accounting as a specialized study in higher education in Portugal. However, the results suggest that after the ending of the School of Commerce, in 1844, accounting education was characterized by a decay in the program contents, a circumstance that associated with the absence of measures to protect job opportunities for accounting and commerce students contributed together for the loss of accounting social prestige.

KEY WORDS: Accounting History, Accounting Education, Schools of Commerce, Lisbon, 19th century

CONTABILIDADE PARA AS FINANÇAS PÚBLICAS – UM MINISTRO, UM HOMEM DE NEGÓCIOS E UM PROFESSOR DE CONTABILIDADE NA BASE DA ADOÇÃO DAS PARTIDAS DOBRADAS NO ERÁRIO RÉGIO PORTUGUÊS, 1761

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ABSTRACT: This paper presents a case study related to the introduction of double entry bookkeeping in the Royal Treasury, the first public Portuguese organization to use this system of accounting, in 1761. Providing an exhibition from an accounting history point of view, three research questions were made as a research tool: 'what happened?', 'how did it happen?', and 'why did it happen?'. The investigation adopts a qualitative approach as a methodology and the documental method as investigation method (analysis of texts and documents). The main documentary sources consulted are concerned to historical archives, legislation, personal letters and scientific journals. The results indicate that, through the Letter of Law of 22 December 1761, the government used the double entry bookkeeping as a tool of power, instrumentalizing it in order to make more efficient the collection of public revenues. In so doing, the government took better control of the citizens. We also conclude that Pombal, José Francisco da Cruz and João Henrique de Sousa, respectively, a politician, a businessman and an accounting professor, were the three institutional agents responsible

for accounting change in the Portuguese public finances. They played the most important positions of the organizational structure of the Royal Treasury: General Inspector (Pombal); General Treasurer (Cruz); and Clerk of the General Treasurer (Sousa). Thus, the study sought to fill the gap identified in the literature in what concerns to the roles played by José Francisco da Cruz and João Henrique de Sousa on the introduction of double entry bookkeeping in the Portuguese Royal Treasury. Along with Pombal, they were responsible for the transfer from the private sector to the public sector of the educational know how instrumental in the institutionalization of double-entry method in the public finances of the Portuguese empire.

KEY WORDS: Accounting History, Portuguese Royal Treasury, Public Accounting, Double Entry Bookkeeping, 19th century

FACTORES EXPLICATIVOS DO NÍVEL DE ENDIVIDAMENTO DOS MUNICÍPIOS DO NORTE DE PORTUGAL

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ABSTRACT: The control of the States' debt is, increasingly, on the agenda. Local government cannot be excluded from this effort. Thus emerges the need to create mechanisms allowing it to be managed and analysed in a credible manner. In this context, the objective of this research is to identify, for the years 2006 and 2007, the determinants of the local debt in the north of Portugal, trying to understand which ones and how they influence it. In addition to a bivariate analysis, a multiple linear regression model will be tested. The bivariate analysis findings allowed verifying that there are several factors correlated with local debt, namely debt limit, tax revenue, total expenditure, capital expenditure and current balance. The validation of the linear regression model allowed concluding that the variables debt limit, total expenditure, capital revenue and current balance are those that seem to better influence the debt level. Finally we found that the main factors which have statistically significant values in both bivariate and multivariate analysis are the same for the two years.

KEY WORDS: Municipal debt, Determinants, Local Administration