



escola superior
de tecnologia e gestão
instituto politécnico
de leiria

IPL

Campus 2 - Morro do Lena - Alto do Vieiro
Apartado 4163 | 2411-901 Leiria - PORTUGAL
Tel.: (+351) 244 820 300 | Fax: (+351) 244 820 310
estig@estg.iplleiria.pt | www.estg.iplleiria.pt

OS BENEFÍCIOS FISCAIS À INTERIORIDADE EM PORTUGAL - DIFERENÇAS NA SUA UTILIZAÇÃO EM FUNÇÃO DA DIMENSÃO E DO SETOR DE ATIVIDADE DAS EMPRESAS

António Borges Fernandes (antoniof@ipb.pt) IPB

Zélia Silva Serrasqueiro (zelia@ubi.pt) Universidade da Beira Interior

ABSTRACT: The purpose of the current study is to analyze if there are differences in the use of tax benefits to the interiority (BFI), depending on the size and sector of activity of the companies in the interior of Portugal. For that purpose, has been analyzed the Simplified Business Information of 1024 companies from that region, from the year 2006 till 2009. As a basis of that, we have the Law n° 171/99 of 18 September, created to fight human and business desertification of areas in the interior of Portugal. Based on the review and systematization of the literature were built and included indicators in the hypotheses of the research, which are in the basis of the process of tax benefits to interiority, namely company size and sector of activity. The empirical evidence allowed to prove the existence of differences, statistically significant, in the use of the BFI, according to the size of the company and its sector of activity.

KEYWORDS: Company size, tax benefits, interior regions, activity sector.

OS FACTORES POTENCIADORES DOS EMPREENDEDORES NASCENTES: ESTUDO DE CASO NO INSTITUTO POLITÉCNICO DE TOMAR

Rodrigo José das Neves Morais (morais.pera@gmail.com) Instituto Politécnico de Tomar, Escola Superior de Gestão- (IPT-ESGT)

Jorge Manuel Marques Simões (jorgesimoes@ipt.pt) Instituto Politécnico de Tomar, Escola Superior de Gestão- (IPT-ESGT)

Guida Mendes Coelho (coelhote@gmail.com) Instituto Politécnico de Tomar, Escola Superior de Gestão- (IPT-ESGT)

ABSTRACT: Entrepreneurship is a factor in job creation, increased competitiveness and economic growth of the countries. The higher education institutions have attempted to find and offer programs of entrepreneurship education and knowledge needed to create new businesses, as well as foster their entrepreneurial spirit. The main objective of this research is to identify the factors and characteristics likely to generate entrepreneurial activities. Was carried out a questionnaire to potential nascent entrepreneurs from School of Management of Tomar. We conclude that entrepreneurs are mostly females, between 20 and 25 years. They believe that training should be included for free in the schooling, lasting more than 75 hours. Cooperation and development emerge as the main form of the school encourage entrepreneurial activities. Corroborates the importance of educational institutions to stimulate the entrepreneurial spirit, through the various activities performed.

KEYWORDS: Entrepreneurship, Nascent Entrepreneur, Factors Enhancers.