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Director

**José Antonio Fraiz Brea**

Coordinadora

**Noelia Araújo Vila**



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Editores  
José Antonio Fraiz Brea  
Noelia Araujo Vila

## Análisis crítico de la orden HAP/2075/2014, de 6 de noviembre, por la que se establecen los criterios de cálculo del coste efectivo de los servicios prestados por las entidades locales

Daniel Carrasco Díaz • dcdf@uma.es  
 Daniel Sánchez Toledano • dstoledano@uma.es  
 Universidad de Málaga

Dionisio Buendía Carrillo • dbuendia@ugr.es  
 Universidad de Granada

### Resumen

En aras a contribuir a la transparencia en el uso de los recursos públicos, la última modificación de la Ley 7/1985 introdujo, en su artículo 116.ter el concepto de coste efectivo de los servicios locales. Este nuevo concepto tiene especial trascendencia al ser la magnitud a tomar como referencia a la hora de valorar el cambio en la forma de prestación de los servicios. Es por ello que, en este trabajo hacemos un análisis crítico de la Orden HAP/2075/2014 que recoge el procedimiento de cálculo del coste efectivo de los servicios locales.

**Palabras claves:** Coste efectivo, administración local, costes públicos.

### Abstract

With a view to contribute to transparency in the use of public resources, the latest amendment of Law 7/1985 introduced in his article 116.ter concept of cost-effective of local services. This new concept is particularly important when the magnitude taken as reference when assessing the change in the form of service delivery. That is why, in this paper we make a critical analysis of the Order HAP/2075/2014 which sets out the procedure for calculation of the cost-effective of local services.

**Keyword:** Cost-effective, local administration, public costs.

## Corporate Financing Changes: Consequences for Discretionary Accruals Estimation

Jorge Manuel Afonso Alves • jorge@ipb.pt  
 José A. C. Moreira • jantonio@fep.up.pt  
 Escola Superior de Tecnologia e Gestão  
 do Instituto Politécnico de Bragança / UNIAG / OBEGEF

### Abstract

This study discusses the impact of financing changes on accruals models and discretionary accruals estimates. It pursues a threefold objective. Firstly, to show analytically how the occurrence of such changes affects discretionary accruals estimation. Secondly, to analyse empirically whether different accruals models (Jones, (1991); Dechow and Dichev, (2002); and McNichols,(2002) reflect in a similar way the impact of changes in corporate financing. Thirdly, to test an existent solution in literature to mitigate the problem caused by financing changes on discretionary accruals estimates.

Empirical evidence shows that the measurement error induced by not well-specified accruals models is affected by the sign of financing changes, being different for positive and negative changes; all models reflect in a similar way the impact of changes in corporate financing and, for the Portuguese context, the matched-firm approach on financing changes used by Shan et al. (2010) to mitigate the problem caused by financing changes on discretionary accruals doesn't work well.

**Keywords:** Accruals models, financing changes, SME, Portugal.