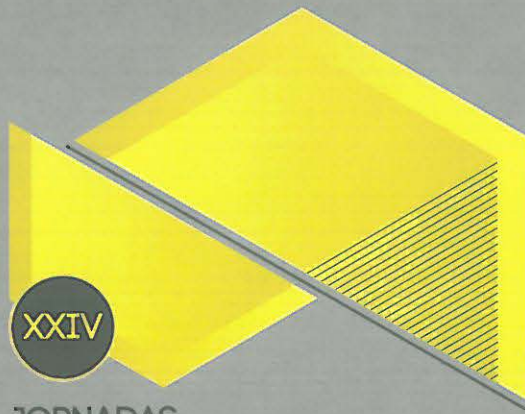


COMUNICAÇÕES: LIVRO DE RESUMOS



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

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always had, over time and since its appearance, a wide practical application, being this an essential factor in the evolutionary aspect, also when compared to other systems that hadn't so broad application, and consequently not having the same level of conceptual evolution.

These was developed through the review of main publications by the authors of the BSC and others who made important contributions to the issue under review, as well as the verification of the fact that the authors of the concept have always contributed to its empirical application, thus contributing to its dissemination and to the identified evolution.

So it may be concluded that the use of the concept has influenced the evolution of the BSC, because throughout time the use given to the BSC did develop the concept, and vice versa, the evolution of the concept did modify its scope of application, by taking the most recent developments.

KEYWORDS: Balanced Scorecard, evolution, practical implementation, change in management methods.

FACTORES RELATIVOS AL ENTORNO, RECURSOS HUMANOS Y SISTEMAS DE INFORMACIÓN Y GESTIÓN EN LA ADOPCIÓN DEL CUADRO DE MANDO INTEGRAL EN ORGANIZACIONES PORTUGUESAS

Patrícia Rodrigues Quesado (pquesado@ipca.pt) Instituto Politécnico do Cávado e do Ave

ABSTRACT: In this paper we aim to identify and analyze a set of variables that can potentially influence the adoption of the Balanced Scorecard (BSC) in Portuguese public and private organizations. These variables are related to the environment (perception of environmental uncertainty), with human resources (support of top management) and, information and management systems (strategic map design and establishment of cause-effect relationships between indicators and perspectives of the BSC). Hypotheses were tested using data obtained from a questionnaire sent to 591 publicly-owned organizations and 549 privately-owned organizations in Portugal, with an overall response rate of 31.3%. The results allow us to conclude that the top management commitment, the development of strategy maps and the establishment of cause-effect relationships are factors that are associated with the implementation of the BSC.

KEYWORDS: Balanced Scorecard, Management Accounting and Control, Portugal.

FATORES EXPLICATIVOS DA UTILIDADE DO RELATO FINANCEIRO PARA A TOMADA DE DECISÕES: PERCEÇÃO DOS DECISORES INTERNOS LOCAIS

Sónia Paula da Silva Nogueira (sonia@ipb.pt) Núcleo de Estudos em Administração e Políticas Públicas, Universidade do Minho

Susana Margarida Faustino Jorge (susjor@fe.uc.pt) Núcleo de Estudos em Administração e Políticas Públicas, Universidade do Minho

ABSTRACT: Literature on the field highlights that the usefulness for decision-making, of financial reporting prepared and disclosed by public entities, depends on several factors contextual to entities. This paper tries to identify the explanatory factors (internal and external) of the usefulness of financial reporting for decision-making by internal decision-makers (political and technical) of the Portuguese municipalities.

The results show that the pressure of professional organisations and the pressure of a national problem (both external factors) as well as the lack of knowledge and proper training on the accounting information system (internal organisational factor) are the factors that most influence the usefulness of financial reporting. These results are also confirmed in the qualitative analysis, which reinforces the factor relating to work overload.

KEYWORDS: External and internal factors, Usefulness of financial reporting, Political and technical decision-makers, Local Government.

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FIRM-SPECIFIC DETERMINANTS OF AGRICULTURAL FINANCIAL REPORTING

Rute Daniela das Neves Lopes da Silva Gonçalves (100427014@fep.up.pt) Faculdade de Economia, Universidade do Porto

Patrícia Andrea Bastos Teixeira Lopes Couto Viana (patricia@fep.up.pt) Faculdade de Economia, Universidade do Porto

ABSTRACT: This paper discusses agricultural financial reporting under International Accounting Standard (IAS) 41 – Agriculture of 181 listed firms that have adopted International Financial Reporting Standards (IFRS) until 2010. Due to the lack of importance of agriculture in global economy, accounting of this sector received little attention from researchers and regulators until the adoption of IAS 41. An index of the mandatory disclosure of biological assets is constructed and calculated based on the notes of financial statements included in 2011 annual report of this sample of firms. This study tests several hypotheses relating the index and the following variables - biological assets intensity, ownership concentration, size, auditor type and international stakeholders. The mandatory disclosure of biological assets is found to be influenced by biological assets intensity, ownership concentration and size. This paper seeks to help regulators to better understand disclosure practices and their determinants concerning biological assets and to develop future recommendations.

KEYWORDS: biological assets, disclosure index, mandatory disclosure, financial reporting.