

Academia Brasileira de Ciências Contábeis – Abracicon

INDEX BY TITLES – 2015

Advantages of the Implementation of IPSAS in Brazilian Public Accounting: Analysis of the Perception of the Members of GTCON

Josedilton Alves Diniz, Suzany Ferreira Silvestre da Silva, Leandro da Costa Santos, Vinícius Gomes Martins
REPeC, Brasília, v. 9, n. 3, art. 3, p. 265-284, Jul./Sep. 2015.

An Analysis Of Cultural Differences Based On The Replacement Project Of IAS 39: Financial Instruments – Recognition And Measurement

Cláudia Daniela Ferreira da Mota Carvalho, Fábio Henrique Ferreira de Albuquerque, Joaquín Texeira Quirós, Maria do Rosário Fernandes Justino
REPeC, Brasília, v. 9, n. 1, art. 1, p. 5-24, Jan./Mar. 2015.

Analysis of Opinions Issued in Comment Letters on the Term Prudence

Victor Ranieri Bomfim Sampaio de Araújo, Ana Karla de Lucena Gomes, Wenner Glaucio Lopes Lucena, Edilson Paulo
REPeC, Brasília, v. 9, n. 2, art. 6, p. 217-234, Apr./Jun. 2015.

Bibliometric and Scientometric Research in Auditing (2002-2013)

Marcelo de Santana Porte, Eliane Silva Sampaio
REPeC, Brasília, v. 9, n. 2, art. 2, p. 137-153, Apr./Jun. 2015.

Bovespa Corporate Governance Levels and Information Disclosure to the Market: a Comparison of Business Combination Disclosures in Explanatory Notes

Ana Carolina Kolozsvari, Adriano Rodrigues
REPeC, Brasília, v. 9, n. 2, art. 5, p. 200-216, Apr./Jun. 2015.

Determinants of Voluntary Social Information Disclosure: Empirical Evidence in Brazil

Maria Audenôra Rufino, Márcia Reis Machado
REPeC, Brasília, v. 9, n. 4, art. 2, p. 367-383, Oct./Dec. 2015.

Disciplining Mechanisms of Interorganizational Costs and Transaction Cost Economics: a theoretical essay

Rosimeire Pimentel Gonzaga, Humberto Silva Aillón, Lara Cristina Francisco de Almeida Fehr, Márcio Luiz Borinelli, Wlington Rocha
REPeC, Brasília, v. 9, n. 3, art. 2, p. 249-264, Jul./Sep. 2015.

Disclosure and Accountability in Public Financial Statements as Instruments for Social Control

Sônia Maria Augustinho, Antonio Gonçalves de Oliveira, Inácio Andruski Guimarães
REPeC, Brasília, v.9, n.2, art. 4, p. 182-199, Apr./Jun. 2015.

Giddens' Triad in Accounting Research

Edson Roberto Macohon, Carlos Eduardo Facin Lavarda
REPeC, Brasília, v. 9, n. 3, art. 1, p. 233-248, Jul./Sep. 2015.

Harmony Between The Information Contained In The Text And Figures Of Brazilian Companies' Annual Reports

Marcelo Sanches Pagliarussi, Thiago Neiva Guimarães, Tiago Alves Ferreira
REPeC, Brasília, v.9, n.1, art. 3, p. 44-61, Jan./Mar. 2015.

Level of Technical Efficiency of Federal Institutes of Education, Science and Technology and the Relation Between Costs, Indicators of Expansion and Retention in Efficiency Scores

Lorena Lucena Furtado, Gabriel Moreira Campos
REPeC, Brasília, v. 9, n. 3, art. 4, p. 285-301, Jul./Sep. 2015.

Ownership Structure and Economic and Socio-Environmental Disclosure in The Largest Brazilian Companies

Tatiana Aquino Almeida, Lahis Muriel Feliciano dos Santos, Augusto César de Aquino Cabral, Sandra Maria dos Santos, Maria Naiula Monteiro Pessoa
REPeC, Brasília, v.9, n. 4, art. 1, p. 349-366, Out./Dez. 2015.

Problem-Based Learning in Management Accounting Teaching: Report of a Brazilian Experience

Daiana Bragueto Martins, Márcia Maria dos Santos Bortolucci Espejo, Fábio Frezatti
 REPeC, Brasília, v. 9, n. 4, art. 5, p. 417-438, Oct./Dec. 2015.

Professal Performance Attributes According to Accounting Entrepreneurs From Greater São Paulo

Ivam Carlos Peleias, Rafael Augusto Lourenço, Marcos Reinaldo Severino Peters, Carlos Eduardo Facin Lavarda
 REPeC, Brasília, v. 9, n. 2, art. 3, p. 154-175, Apr./Jun. 2015.

Relation Between the Characteristics of the Company, the Audit Committee and the Independent Auditor and the Publication Diadline of the Financial Statements

Paulo Roberto da Cunha, Caroline Sulzbach Pletsch, Alini da Silva
 REPeC, Brasília, v. 9, n. 4, art. 4, p. 402-416, Oct./Dec. 2015.

Risk Disclosure in the Financial Statements: An Analysis of the Notes of Portuguese Non-Financial Corporations

Maria de Lima e Silva, Fábio Henrique Ferreira Albuquerque, Manuela Maria Marcelino, Joaquín Texeira Quirós
 REPeC, Brasília, v. 9, n. 3, art. 6, p. 320-341, Jul./Sep. 2015.

Teaching Case: Initial Public Offering and Implementation of a Corporate Governance System in a Family Business

Isaac Gezer Silva de Oliveira, Herbert Simões Rodrigues, William Brasil Rodrigues Sobrinho, José Elias Feres de Almeida
 REPeC, Brasília, v. 9, n. 4, art. 6, p. 439-454, Oct./Dec. 2015.

The Feminization of the Accounting Area: A Basic Qualitative Study

Luiz Carlos Lemos Júnior, Rafael Barufaldi Santini, Nereida Salette Paulo da Silveira
 REPeC, Brasília, v.9, n.1, art. 4, p. 62-81, Jan./Mar. 2015.

The Influence of Company Size on Accounting Information: Evidence in Large Caps e Small Caps Companies Listed on BM&FBovespa

Karen Yukari Yokoyama, Vitor Gomes Baioco, William Brasil Rodrigues Sobrinho, Alfredo Sarlo Neto
 REPeC, Brasília, v. 9, n. 3, art. 5, p. 302-319, Jul./Sep. 2015

The Relation Between The Board Of Directors, Performance, Work And Risk In The Brazilian Stock Market

José Fernando Martins de Paiva, Nelize Aparecida de Oliveira, Fernanda Maciel Peixoto
 REPeC, Brasília, v.9, n.1, art. 2, p. 25-43, Jan./Mar. 2015.

The Relevance of the Capital Structure in Firm Performance: A Multivariate Analysis of Brazilian Publicly Traded Companies

Luiz Kennedy Cruz Machado, José Willer do Prado, Kelly Carvalho Vieira, Luiz Marcelo Antonialli, Antônio Carlos dos Santos
 REPeC, Brasília, v. 9, n. 4, art. 3, p. 384-401, Oct./Dec. 2015.

The Value-Added Of Accountancy Programs: A Study In The Southeast Of Brazil

Silvana Cristina dos Santos, Cristiano Machado Costa
 REPeC, Brasília, v.9, n.1, art. 5, p. 82-97, Jan./Mar. 2015.

Theories Of The Firm As A Foundation For Formulating Accounting Theories

José Glauber Cavalcante dos Santos, Thalita Silva Calópe, Antônio Carlos Coelho
 REPeC, Brasília, v.9, n.1, art.6, p. 98-112, Jan./Mar. 2015.

Who is Being Left Behind? A Decade of Dropout in Brazilian Undergraduate Programs of Business Administration and Accounting

Jacqueline Veneroso Alves da Cunha, Márcia Martins Mendes De Luca, Gerlando Augusto Sampaio Franco de Lima, Edgard Bruno Cornacchione Jr., Ernani Ott
 REPeC, Brasília, v. 9, n. 2, art. 1, p. 120-136, Apr./Jun. 2015.
