

## Conselho Federal de Contabilidade – CFC

## Fundação Brasileira de Contabilidade – FBC

## Academia Brasileira de Ciências Contábeis – Abracicon

### INDEX BY AUTHORS – 2013

- ALMEIDA-SANTOS, Paulo Sergio; Andréia Carpes Dani, Franciele Beck, Carlos Eduardo Facin Lavarda**  
Analysis of the Property Structure of Companies Listed on the Corporate Sustainability index Through the Application of Social Networks  
REPeC, Brasília, v. 7, n. 3, art. 2, p. 231-248, Jul./Sep. 2013
- 
- AVELINO, Bruna Camargos; Valéria Gama Fully Bressan, Jacqueline Veneroso Alves da Cunha**  
A Study on the Accounting Factors Influencing the FIRJAN Municipal Development Index (IFDM) in Brazilian Capitals  
REPeC, Brasília, v. 7, n. 3, art. 4, p. 263-278, Jul./Sep. 2013
- 
- BACH, Tatiana Marceda; Silvana Anita Walter, Maria José Carvalho de Souza Domingues, José Roberto Frega**  
Continuity and Inclusion of Actors in Scientific Production in Accounting Between 1994 and 2009  
REPeC, Brasília, v. 7, n. 2, art. 6, p. 191-206, Apr./Jun. 2013
- 
- BECK, Franciele; Andréia Carpes Dani, Paulo Sergio Almeida-Santos, Carlos Eduardo Facin Lavarda**  
Analysis of the Property Structure of Companies Listed on the Corporate Sustainability index Through the Application of Social Networks  
REPeC, Brasília, v. 7, n. 3, art. 2, p. 231-248, Jul./Sep. 2013
- 
- BECK, Franciele; Fábio Frezatti**  
Perceptions about the Creation of Budgetary Slack in a Participatory Budget Process  
REPeC, Brasília, v. 7, n. 4, art. 1, p. 322-341, Oct./Dec. 2013
- 
- BEUREN, Ilse Maria; Simone Nass, Viviane Theiss, Paulo Roberto da Cunha**  
Audit Committee Characteristics Proposed I the Corporate Governance Code in Brazil and other Countries  
REPeC, Brasília, v. 7, n. 4, art. 5, p. 407-423, Oct./Dec. 2013
- 
- BORTOLUZZI, Sandro César; Marivânia Rufato da Silva, Sandra Rolim Ensslin, Leonardo Ensslin**  
Structuring of a Performance Assessment Model for the Management of Accountancy Programs at Universidade Tecnológica Federal do Paraná  
REPeC, Brasília, v. 7, n. 1, art. 3, p. 36-57, Jan./Mar. 2013
- 
- BRESSAN, Valéria Gama Fully; Bruna Camargos Avelino, Jacqueline Veneroso Alves da Cunha**  
A Study on the Accounting Factors Influencing the FIRJAN Municipal Development Index (IFDM) in Brazilian Capitals  
REPeC, Brasília, v. 7, n. 3, art. 4, p. 263-278, Jul./Sep. 2013
- 
- CARVALHO, Hilda Alberton; Antonio Gonçalves Oliveira, Dayanne Paretti Corrêa**  
Public Governance and Governability: Accountability and Disclosure Permitted by Accounting Applied to the Public Sector as a Sustainability Instrument for the State  
REPeC, Brasília, v. 7, n. 1, art. 6, p. 89-101, Jan./Mar. 2013
- 
- CAVALCANTE, Mônica Clark Nunes; Márcia Martins Mendes de Luca**  
Controllership as a Governance Instrument in the Public Sector  
REPeC, Brasília, v. 7, n. 1, art. 5, p. 72-88, Jan./Mar. 2013
- 
- CAVALCANTE, Paulo Roberto Nóbrega; Iana Izadora Souza Lapa de Melo Paulo, Edílson Paulo**  
The Relationship Between Auditing Quality and Accounting Conservatism in Brazilian Companies  
REPeC, Brasília, v. 7, n. 3, art. 6, p. 293-314, Jul./Sep. 2013

- 
- CLEMENTE, Ademir; Laurindo Panucci-Filho, Alceu Souza, Marcia Maria dos Santos Bortolucci Espejo**  
 Difficulties and Perspectives of Accounting Students at Paraná Federal University According to Socio-Educational Profile  
 REPeC, Brasília, v. 7, n. 1, art. 2, p. 20-35, Jan./Mar. 2013
- 
- COLAUTO, Romualdo Douglas; Carla Márcia Botelho Ruas, Rita de Cássia Teixeira Pires, Paulolinto Pereira**  
 Reflection about Public Finance Standards: a Focus on the Concession of Benefits Through Revenue Foregone  
 REPeC, Brasília, v. 7, n. 1, art. 4, p. 58-72, Jan./Mar. 2013
- 
- CORRÊA, Dayanne Parette; Antonio Gonçalves Oliveira, Hilda Alberton Carvalho**  
 Public Governance and Governability: Accountability and Disclosure Permitted by Accounting Applied to the Public Sector as a Sustainability Instrument for the State  
 REPeC, Brasília, v. 7, n. 1, art. 6, p. 89-101, Jan./Mar. 2013
- 
- COSTA, Fábio Moraes da; Kadija Celante Pizetta**  
 The Role of the Board of Directors in Hiring the Audit Firm: Empirical Evidence from Brazil  
 REPeC, Brasília, v. 7, n. 3, art. 5, p. 279-292, Jul./Sep. 2013
- 
- COSTA, Magdalena Inglês da; Luciana Silva Torres, Alessandra Vasconcelos Gallon, Márcia Martins Mendes De Luca**  
 Classification of the Contents of Sustainability Reports in Companies Winners of Socio-Environmental Accountability Awards  
 REPeC, Brasília, v. 7, n. 2, art. 3, p. 143-161, Apr./Jun. 2013
- 
- COSTA, Marcos Rosa; Fernando Caio Galdi, Silvania Neris Nossa**  
 Investment Strategy Based on Aviation Accidents: Are There Abnormal Returns?  
 REPeC, Brasília, v. 7, n. 2, art. 5, p. 177-190, Apr./Jun. 2013
- 
- CUNHA, Jacqueline Veneroso Alves da; Bruna Camargos Avelino, Valéria Gama Fully Bressan, Jacqueline Veneroso Alves da Cunha**  
 A Study on the Accounting Factors Influencing the FIRJAN Municipal Development Index (IFDM) in Brazilian Capitals  
 REPeC, Brasília, v. 7, n. 3, art. 4, p. 263-278, Jul./Sep. 2013
- 
- CUNHA, Paulo Roberto da; Ilse Maria Beuren, Simone Nass, Viviane Theiss**  
 Audit Committee Characteristics Proposed I the Corporate Governance Code in Brazil and other Countries  
 REPeC, Brasília, v. 7, n. 4, art. 5, p. 407-423, Oct./Dec. 2013
- 
- CUNHA, Paulo Roberto da; Vanderlei dos Santos, Nelson Hein, Ricardo Luiz Wüst Corrêa de Lyra**  
 Reflections of Law 11.638/07 in the Accounting Indicators of Textile Companies Listed on BMF&BOVESPA  
 REPeC, Brasília, v. 7, n. 2, art. 1, p. 112-130, Apr./Jun. 2013
- 
- DANI, Andréia Carpes; Franciele Beck, Paulo Sergio Almeida-Santos, Carlos Eduardo Facin Lavarda**  
 Analysis of the Property Structure of Companies Listed on the Corporate Sustainability Index Through the Application of Social Networks  
 REPeC, Brasília, v. 7, n. 3, art. 2, p. 231-248, Jul./Sep. 2013
- 
- DIEHL, Carlos Alberto; Fernando Batista Fontana, Marcos Antonio de Souza, Clea Beatriz Macagnan**  
 A Study about Accounting Publications from a Semiotic Focus  
 REPeC, Brasília, v. 7, n. 1, art. 1, p. 5-19, Jan./Mar. 2013
- 
- DOMINGUES, Maria José Carvalho de Souza; Silvana Anita Walter, Tatiana Marceda Bach, José Roberto Frega**  
 Continuity and Inclusion of Actors in Scientific Production in Accounting Between 1994 and 2009  
 REPeC, Brasília, v. 7, n. 2, art. 6, p. 191-206, Apr./Jun. 2013
- 
- ENSSLIN, Leonardo; Sandro César Bortoluzzi, Marivânia Rufato da Silva, Sandra Rolim Ensslin**  
 Structuring of a Performance Assessment Model for the Management of Accountancy Programs at Universidade Tecnológica Federal do Paraná  
 REPeC, Brasília, v. 7, n. 1, art. 3, p. 36-57, Jan./Mar. 2013
- 
- ENSSLIN, Sandra Rolim; Sandro César Bortoluzzi, Marivânia Rufato da Silva, Leonardo Ensslin**  
 Structuring of a Performance Assessment Model for the Management of Accountancy Programs at Universidade Tecnológica Federal do Paraná  
 REPeC, Brasília, v. 7, n. 1, art. 3, p. 36-57, Jan./Mar. 2013
- 
- ESPEJO, Márcia Maria dos Santos Bortolucci; Laurindo Panucci-Filho; Ademir Clemente, Alceu Souza**  
 Difficulties and Perspectives of Accounting Students at Paraná Federal University According to Socio-Educational Profile  
 REPeC, Brasília, v. 7, n. 1, art. 2, p. 20-35, Jan./Mar. 2013
-

---

**ESPEJO, Márcia Maria dos Santos Bortolucci; Luciane Maria Gonçalves Franco, Cristiano do Nascimento, Simone Bernardes Voese**

Costs Systems: Relevance, Feasibility and Usefulness According to Public Officials in the State of Paraná (Brazil)  
 REPeC, Brasília, v. 7, n. 2, art. 4, p. 162-176, Apr./Jun. 2013

---

**FONTANA, Fernando Batista; Carlos Alberto Diehl, Marcos Antonio de Souza, Clea Beatriz Macagnan**

A Study about Accounting Publications from a Semiotic Focus  
 REPeC, Brasília, v. 7, n. 1, art. 1, p. 5-19, Jan./Mar. 2013

---

**FRANÇA, Renata Soares; Elizio Marcos dos Reis, Marcia Athayde Moreira**

Investment in Environment and the Economic Performance of Companies Adhering to the Carbon Efficient Index – ICO<sup>2</sup>  
 REPeC, Brasília, v. 7, n. 4, art. 3, p. 359-373, Oct./Dec. 2013

---

**FRANCO, Luciane Maria Gonçalves; Cristiano do Nascimento, Márcia Maria dos Santos Bortolucci Espejo, Simone Bernardes Voese**

Costs Systems: Relevance, Feasibility and Usefulness According to Public Officials in the State of Paraná (Brazil)  
 REPeC, Brasília, v. 7, n. 2, art. 4, p. 162-176, Apr./Jun. 2013

---

**FREGA, José Roberto; Silvana Anita Walter, Tatiana Marceda Bach, Maria José Carvalho de Souza Domingues**

Continuity and Inclusion of Actors in Scientific Production in Accounting Between 1994 and 2009  
 REPeC, Brasília, v. 7, n. 2, art. 6, p. 191-206, Apr./Jun. 2013

---

**FREZATTI, Fábio; Franciele, Beck**

Perceptions about the Creation of Budgetary Slack in a Participatory Budget Process  
 REPeC, Brasília, v. 7, n. 4, art. 1, p. 322-341, Oct./Dec. 2013

---

**GALDI, Fernando Caio Galdi; Marcos Rosa Costa, Silvania Neris Nossa**

Investment Strategy Based on Aviation Accidents: Are There Abnormal Returns?  
 REPeC, Brasília, v. 7, n. 2, art. 5, p. 177-190, Apr./Jun. 2013

---

**GALLON, Alessandra Vasconcelos; Magdalena Inglês da Costa, Luciana Silva Torres, Márcia Martins Mendes De Luca**

Classification of the Contents of Sustainability Reports in Companies Winners of Socio-Environmental Accountability Awards  
 REPeC, Brasília, v. 7, n. 2, art. 3, p. 143-161, Apr./Jun. 2013

---

**GASPARETTO, Valdirene; Eliandro Schvirck, Rogério João Lunkes**

Information Disclosure per Opera Segment: A Panorama of the Application of CPC 22  
 REPeC, Brasília, v. 7, n. 2, art. 2, p. 128-142, Apr./Jun. 2013

---

**HEIN, Nelson; Paulo Roberto da Cunha, Vanderlei dos Santos, Ricardo Luiz Wüst Corrêa de Lyra**

Reflections of Law 11.638/07 in the Accounting Indicators of Textile Companies Listed on BMF&BOVESPA  
 REPeC, Brasília, v. 7, n. 2, art. 1, p. 112-130, Apr./Jun. 2013

---

**KRAUTER, Elizabeth**

Executive Remuneration and Financial Performance: a study of Brazilian Companies  
 REPeC, Brasília, v. 7, n. 3, art. 3, p. 249-262, Jul./Sep. 2013

---

**LAVARDA, Carlos Eduardo Facin; Andréia Carpes Dani, Franciele Beck, Paulo Sergio Almeida-Santos**

Analysis of the Property Structure of Companies Listed on the Corporate Sustainability index Through the Application of Social Networks  
 REPeC, Brasília, v. 7, n. 3, art. 2, p. 231-248, Jul./Sep. 2013

---

**LUCA, Márcia Martins Mendes de; Magdalena Inglês da Costa, Luciana Silva Torres, Alessandra Vasconcelos Gallon**

Classification of the Contents of Sustainability Reports in Companies Winners of Socio-Environmental Accountability Awards  
 REPeC, Brasília, v. 7, n. 2, art. 3, p. 143-161, Apr./Jun. 2013

---

**LUCA, Márcia Martins Mendes de; Mônica Clark Nunes Cavalcante**

Controllershship as a Governance Instrument in the Public Sector  
 REPeC, Brasília, v. 7, n. 1, art. 5, p. 72-88, Jan./Mar. 2013

---

**LUNKES, Rogério João; Eliandro Schvirck, Valdirene Gasparetto**

Information Disclosure per Opera Segment: A Panorama of the Application of CPC 22  
 REPeC, Brasília, v. 7, n. 2, art. 2, p. 128-142, Apr./Jun. 2013

---

---

**LYRA, Ricardo Luiz Wüst Corrêa de; Paulo Roberto da Cunha, Vanderlei dos Santos, Nelson Hein**  
 Reflections of Law 11.638/07 in the Accounting Indicators of Textile Companies Listed on BMF&BOVESPA  
 REPeC, Brasília, v. 7, n. 2, art. 1, p. 112-130, Apr./Jun. 2013

---

**MACAGNAN, Clea Beatriz; Fernando Batista Fontana, Carlos Alberto Diehl, Marcos Antonio de Souza**  
 A Study about Accounting Publications from a Semiotic Focus  
 REPeC, Brasília, v. 7, n. 1, art. 1, p. 5-19, Jan./Mar. 2013

---

**MACEDO, Marcelo Alvaro da Silva; Márcia Reis Machado, Márcio André Veras Machado, Pedro Henrique Cardoso Mendonça**  
 Impact of Convergence to International Accounting Standards in Brazil on the Informational Content of Accounting  
 REPeC, Brasília, v. 7, n. 3, art. 1, p. 214-230, Jul./Sep. 2013

---

**MACHADO, Márcia Reis; Marcelo Alvaro da Silva Macedo, Márcio André Veras Machado, Pedro Henrique Cardoso Mendonça**  
 Impact of Convergence to International Accounting Standards in Brazil on the Informational Content of Accounting  
 REPeC, Brasília, v. 7, n. 3, art. 1, p. 214-230, Jul./Sep. 2013

---

**MACHADO, Márcio André Veras; Augusto Cezar da Cunha e Silva Filho**  
 Persistence and Relevance of Accruals: Evidences from the Brazilian Capital Market  
 REPeC, Brasília, v. 7, n. 4, art. 4, p. 374-392, Oct./Dec. 2013

---

**MACHADO, Márcio André Veras; Marcelo Alvaro da Silva Macedo, Márcia Reis Machado, Pedro Henrique Cardoso Mendonça**  
 Impact of Convergence to International Accounting Standards in Brazil on the Informational Content of Accounting  
 REPeC, Brasília, v. 7, n. 3, art. 1, p. 214-230, Jul./Sep. 2013

---

**MENDONÇA, Pedro Henrique Cardoso; Marcelo Alvaro da Silva Macedo, Márcia Reis Machado, Márcio André Veras Machado**  
 Impact of Convergence to International Accounting Standards in Brazil on the Informational Content of Accounting  
 REPeC, Brasília, v. 7, n. 3, art. 1, p. 214-230, Jul./Sep. 2013

---

**MOREIRA, Marcia Athayde; Elizio Marcos dos Reis, Renata Soares França**  
 Investment in Environment and the Economic Performance of Companies Adhering to the Carbon Efficient Index – ICO<sup>2</sup>  
 REPeC, Brasília, v. 7, n. 4, art. 3, p. 359-373, Oct./Dec. 2013

---

**NASCIMENTO, Cristiano do; Luciane Maria Gonçalves Franco, Márcia Maria dos Santos Bortolocci Espejo, Simone Bernardes Voese**  
 Costs Systems: Relevance, Feasibility and Usefulness According to Public Officials in the State of Paraná (Brazil)  
 REPeC, Brasília, v. 7, n. 2, art. 4, p. 162-176, Apr./Jun. 2013

---

**NASS, Simone; Ilse Maria Beuren, Viviane Theiss, Paulo Roberto da Cunha**  
 Audit Committee Characteristics Proposed I the Corporate Governance Code in Brazil and other Countries  
 REPeC, Brasília, v. 7, n. 4, art. 5, p. 407-423, Oct./Dec. 2013

---

**NOSSA, Sylvania Neris; Marcos Rosa Costa, Fernando Caio Galdi**  
 Investment Strategy Based on Aviation Accidents: Are There Abnormal Returns?  
 REPeC, Brasília, v. 7, n. 2, art. 5, p. 177-190, Apr./Jun. 2013

---

**OLIVEIRA, Antonio Gonçalves; Hilda Alberton Carvalho, Dayanne Paretto Corrêa**  
 Public Governance and Governability: Accountability and Disclosure Permitted by Accounting Applied to the Public Sector as a Sustainability Instrument for the State  
 REPeC, Brasília, v. 7, n. 1, art. 6, p. 89-101, Jan./Mar. 2013

---

**PANUCCI-FILHO, Laurindo; Ademir Clemente, Alceu Souza, Marcia Maria dos Santos Bortolocci Espejo**  
 Difficulties and Perspectives of Accounting Students at Paraná Federal University According to Socio-Educational Profile  
 REPeC, Brasília, v. 7, n. 1, art. 2, p. 20-35, Jan./Mar. 2013

---

**PAULO, Edilson; Iana Izadora Souza Lapa de Melo Paulo, Paulo Roberto Nóbrega Cavalcante**  
 The Relationship Between Auditing Quality and Accounting Conservatism in Brazilian Companies  
 REPeC, Brasília, v. 7, n. 3, art. 6, p. 293-314, Jul./Sep. 2013

---

---

**PAULO, Iana Izadora Souza Lapa de Melo Paulo; Paulo Roberto Nóbrega Cavalcante, Edílson Paulo**

The Relationship Between Auditing Quality and Accounting Conservatism in Brazilian Companies  
 REPeC, Brasília, v. 7, n. 3, art. 6, p. 293-314, Jul./Sep. 2013

---

**PEREIRA, Paulolino; Romualdo Douglas Colauto, Carla Márcia Botelho Ruas, Rita de Cássia Teixeira Pires**

Reflection about Public Finance Standards: a Focus on the Concession of Benefits Through Revenue Foregone  
 REPeC, Brasília, v. 7, n. 1, art. 4, p. 58-72, Jan./Mar. 2013

---

**PIRES, Rita de Cássia Teixeira; Romualdo Douglas Colauto, Carla Márcia Botelho Ruas, Paulolino Pereira**

Reflection about Public Finance Standards: a Focus on the Concession of Benefits Through Revenue Foregone  
 REPeC, Brasília, v. 7, n. 1, art. 4, p. 58-72, Jan./Mar. 2013

---

**PIZETTA, Kadija Celante; Fábio Moraes da Costa**

The Role of the Board of Directors in Hiring the Audit Firm: Empirical Evidence from Brazil  
 REPeC, Brasília, v. 7, n. 3, art. 5, p. 279-292, Jul./Sep. 2013

---

**REIS, Antonio Marcos dos; Aridelmo José Campanharo Teixeira**

Use Of Management Accounting Artifacts In Agricultural Cooperatives From Minas Gerais And Its Relation With Size And Financial Performance  
 REPeC, Brasília, v. 7, n. 4, art. 2, p. 342-358, Oct./Dec. 2013

---

**REIS, Elizio Marcos dos; Marcia Athayde Moreira, Renata Soares França**

Investment in Environment and the Economic Performance of Companies Adhering to the Carbon Efficient Index – ICO<sup>2</sup>  
 REPeC, Brasília, v. 7, n. 4, art. 3, p. 359-373, Oct./Dec. 2013

---

**RIBEIRO, Henrique César Melo**

Characteristics of the Production Published in the Revista de Educação e Pesquisa em Contabilidade between 2007 and 2012  
 REPeC, Brasília, v. 7, n. 4, art. 6, p. 410-429, Oct./Dec. 2013

---

**RUAS, Carla Márcia Botelho; Romualdo Douglas Colauto, Rita de Cássia Teixeira Pires, Paulolino Pereira**

Reflection about Public Finance Standards: a Focus on the Concession of Benefits Through Revenue Foregone  
 REPeC, Brasília, v. 7, n. 1, art. 4, p. 58-72, Jan./Mar. 2013

---

**SANTOS, Vanderlei dos; Paulo Roberto da Cunha, Nelson Hein, Ricardo Luiz Wüst Corrêa de Lyra**

Reflections of Law 11.638/07 in the Accounting Indicators of Textile Companies Listed on BMF&BOVESPA  
 REPeC, Brasília, v. 7, n. 2, art. 1, p. 112-130, Apr./Jun. 2013

---

**SCHVIRCK, Eliandro; Rogério João Lunkes, Valdirene Gasparetto**

Information Disclosure per Opera Segment: A Panorama of the Application of CPC 22  
 REPeC, Brasília, v. 7, n. 2, art. 2, p. 128-142, Apr./Jun. 2013

---

**SILVA, Marivânia Rufato da; Sandro César Bortoluzzi, Sandra Rolim Ensslin, Leonardo Ensslin**

Structuring of a Performance Assessment Model for the Management of Accountancy Programs at Universidade Tecnológica Federal do Paraná  
 REPeC, Brasília, v. 7, n. 1, art. 3, p. 36-57, Jan./Mar. 2013

---

**SILVA FILHO, Augusto Cezar da Cunha e; Márcio André Veras Machado**

Persistence and Relevance of Accruals: Evidences from the Brazilian Capital Market  
 REPeC, Brasília, v. 7, n. 4, art. 4, p. 374-392, Oct./Dec. 2013

---

**SOUZA, Alceu, Laurindo Panucci-Filho, Ademir Clemente, Marcia Maria dos Santos Bortolucci Espejo**

Difficulties and Perspectives of Accounting Students at Paraná Federal University According to Socio-Educational Profile  
 REPeC, Brasília, v. 7, n. 1, art. 2, p. 20-35, Jan./Mar. 2013

---

**SOUZA, Marcos Antonio de; Fernando Batista Fontana, Carlos Alberto Diehl, Cléa Beatriz Macagnan**

A Study about Accounting Publications from a Semiotic Focus  
 REPeC, Brasília, v. 7, n. 1, art. 1, p. 5-19, Jan./Mar. 2013

---

**TEIXEIRA, Aridelmo José Campanharo; Antonio Marcos dos Reis**

Use Of Management Accounting Artifacts In Agricultural Cooperatives From Minas Gerais And Its Relation With Size And Financial Performance  
 REPeC, Brasília, v. 7, n. 4, art. 2, p. 342-358, Oct./Dec. 2013

---

---

**THEISS, Viviane; Ilse Maria Beuren, Simone Nass, Paulo Roberto da Cunha**

Audit Committee Characteristics Proposed I the Corporate Governance Code in Brazil and other Countries  
REPeC, Brasília, v. 7, n. 4, art. 5, p. 407-423, Oct./Dec. 2013

---

**TORRES, Luciana Silva; Magdalena Inglês da Costa, Alessandra Vasconcelos Gallon, Márcia Martins Mendes De Luca**

Classification of the Contents of Sustainability Reports in Companies Winners of Socio-Environmental  
Accountability Awards  
REPeC, Brasília, v. 7, n. 2, art. 3, p. 143-161, Apr./Jun. 2013

---

**VOESE, Simone Bernardes; Luciane Maria Gonçalves Franco, Cristiano do Nascimento, Márcia Maria dos Santos Bortolucci Espejo**

Costs Systems: Relevance, Feasibility and Usefulness According to Public Officials in the State of Paraná (Brazil)  
REPeC, Brasília, v. 7, n. 2, art. 4, p. 162-176, Apr./Jun. 2013

---

**WALTER, Silvana Anita; Tatiana Marceda Bach, Maria José Carvalho de Souza Domingues, José Roberto Frega**

Continuity and Inclusion of Actors in Scientific Production in Accounting Between 1994 and 2009  
REPeC, Brasília, v. 7, n. 2, art. 6, p. 191-206, Apr./Jun. 2013

---