

## Academia Brasileira de Ciências Contábeis – Abracicon

### INDEX BY TITLES – 2014

---

**Adoption Of IFRS Standards In Brazil: Impact Of Deemed Cost On Companies' Indebtedness Level (IL) And Return On Assets (ROA)**

José Antonio de França, George Henrique de Moura Cunha, Daniel Pereira Cunha  
REPeC, Brasília, v. 8, n. 2, art. 4, p. 178-191, Apr./Jun., 2014

---

**An Application Of The Delphi Technique To The Mapping Of Accounting Teaching Qualification Dimensions**

Gilberto José Miranda, Sílvia Pereira de Castro Casa Nova, Edgard Bruno Cornacchione Junior  
REPeC, Brasília, v. 8, n. 2, art. 2, p. 141-157, Apr./Jun., 2014

---

**Application Of Extreme Value Theory And Fundamental Analysis In Long-Short Strategies: An Analysis Of Pair Tradings In The Brazilian Market**

Danilo Soares Monte-Mor, Marco Aurélio dos Santos Sanfins, Sylvania Neris Nossa,  
Aridelmo José Campanharo Teixeira  
REPeC, Brasília, v. 8, n. 3, art. 3, p. 267-283, Jul./Sep., 2014

---

**Associations Among Information, Controllership Performance, Management, And Organizational Performance: An Exploratory Study**

José Carlos Tiomatsu Oyadomari, Andson Braga de Aguiar, Chen Yen-Tsang, Ricardo Lopes Cardoso,  
Ronaldo Gomes Dultra-de-Lima  
REPeC, Brasília, v. 8, n. 3, art. 5, p. 303-318, Jul./Sep., 2014

---

**Considerable Failure In The Subject Cost Accounting: What Are The Possible Motives?**

Iasmini Turci Borges, Aline dos Santos, Katia Abbas, Kelly Cristina Mucio Marques, Joyce Menezes da Fonseca Tonin  
REPeC, Brasília, v. 8, n. 4, art. 5, p. 411-426, Oct./Dec., 2014

---

**Fifteen Years Of Academic Production On International Accounting: A Bibliometric Analysis In Brazilian Journals**

Henrique César Melo Ribeiro  
REPeC, Brasília, v. 8, n. 3, art. 6, p. 319-336, Jul./Sep., 2014

---

**Fiscal Education and Public Efficiency: A Study of Its Relations Based on Municipal Resource Management**

Erivan Ferreira Borges, José Mathias Pereira  
REPeC, Brasília, v. 8, n. 4, art. 6, p. 437-453, Oct./Dec., 2014

---

**IRFS Adoption And Earnings Management In Brazilian Publicly Traded Companies**

Roberto Midoguti Joia, Sílvia Hiroshi Nakao  
REPeC, Brasília, v. 8, n. 1, art. 2, p. 22-38, Jan./Mar., 2014

---

**Impact Of The Adoption Of The SNC According To Financial Information Preparers**

Catarina Filipa Reis Pinheiro, Sérgio Nuno da Silva Ravara Almeida Cruz, Graça Maria do Carmo Azevedo  
REPeC, Brasília, v. 8, n. 1, art. 6, p. 96-118, Jan./Mar., 2014

---

**Impairment In Goodwill: An Analysis Based On Accounting Disclosure**

Josilene da Silva Barbosa, Sílvia Consoni, Luciano Marcio Scherer, Ademir Clemente  
REPeC, Brasília, v. 8, n. 2, art. 3, p. 158-177, Apr./Jun., 2014

---

**Integration Level Of Financial And Management Accounting Systems With The Accounting Convergence Process And The Effectiveness of Controllership**

Andréia Carpes Dani, Ilse Maria Beuren  
REPeC, Brasília, v. 8, n. 3, art. 4, p. 284-302, Jul./Sep., 2014

---

**Profit and Loss From The Management Perspective: Low Are The Earnings Presented In The Management reports?**

Luiz Henrique Fernandes Vargas, José Elias Feres de Almeida, Elizeu Maria Junior  
REPeC, Brasília, v. 8, n. 4, art. 1, p. 344-360, Oct./Dec., 2014

---

**Relation Between The Organizational Lifecycle And Planning: A Study Of Accounting Service Companies From The State Of Estado de Santa Catarina**

Dinorá Baldo de Faveri, Paulo Roberto da Cunha, Vanderlei dos Santos, Deivison Anselmo Leandro  
REPeC, Brasília, v. 8, n. 4, art. 3, p. 374-394, Oct./Dec., 2014

---

---

**Resonance Of Articles And Impact Factor Of Brazilian Accounting Journals**

Iracema Raimunda Brito Neves Aragão, José Renato Sena Oliveira, Gerlando Augusto Sampaio Franco de Lima  
REPeC, Brasília, v. 8, n. 1, art. 1, p. 5-21, Jan./Mar., 2014

---

**Revista de Contabilidade e Controladoria (RC&C): Analysis of The First Five Years of Publication (2009-2013)**

Henrique Portulhak  
REPeC, Brasília, v. 8, n. 4, art. 4, p. 395-410, Oct./Dec., 2014

---

**Socioeconomic Performance Analysis of Emancipated Cities In Rio Grande do Sul**

Marcos Antonio de Souza, Sabrina Trejes Marengo, Lauro Brito de Almeida  
REPeC, Brasília, v. 8, n. 3, art. 1, p. 228-246, Jul./Sep., 2014

---

**Socioenvironmental Investments: An Analysis Of Organizations From Sectors With Different Socioenvironmental Impacts**

Nverson da Cruz Oliveira, Neylane dos Santos Oliveira, Sonia Maria da Silva Gomes, José Maria Dias Filho, Mirian Gomes Conceição  
REPeC, Brasília, v. 8, n. 2, art. 5, p. 192-205, Apr./Jun., 2014

---

**Strategic Environmental Assessment And Environmental Accounting Audit As Instruments To Optimize The Environmental Public Policy In Brazil**

Gardênia Maria Braga de Carvalho, Maria do Socorro Lira Monteiro  
REPeC, Brasília, v. 8, n. 1, art. 4, p. 54-72, Jan./Mar., 2014

---

**Students and College Professors' Perception About The Accountant Profession: A Study Based On The Theory Of Stereotypes**

Karla Splitter, José Alonso Borba  
REPeC, Brasília, v. 8, n. 2, art. 1, p. 126-140, Apr./Jun., 2014

---

**Teaching Case – JBA Cosmetics Ltd.: Maintain Or Close The West Store?**

Moacir Sancovschi, Marcus Vinicius Melo Moraes, Lidiano de Jesus Santos  
REPeC, Brasília, v. 8, n. 2, art. 6, p. 206-220, Apr./Jun., 2014

---

**The Certifying Role Of Private Equity And Venture Capital Funds In The Quality Of Companies Newcomers On BM&FBovespa**

Carlos Henrique Rodrigues Testa, Gerlando Augusto Sampaio Franco de Lima  
REPeC, Brasília, v. 8, n. 3, art. 2, p. 247-266, Jul./Sep., 2014

---

**The Impacts Of Technological Innovation On Accounting Firms In Rio Grande Do Sul: Factor Analysis**

Adir Zwirtes, Tiago Wickstrom Alves  
REPeC, Brasília, v. 8, n. 1, art. 3, p. 39-53, Jan./Mar., 2014

---

**Treaties To Avoid International Double Income Taxation and Their Relation With Investments Involving Brazil**

Jonatas de Pessoa Albuquerque Martins, Jackeline Luca de Souza  
REPeC, Brasília, v. 8, n. 4, art. 2, p. 361-373, Oct./Dec., 2014

---

**Variables That Influence Students' Choice Of Distance Education Lato Sensu Graduate Business Programs**

Eduardo Mendes Nascimento, Jacqueline Veneroso Alves da Cunha, Marcia Athayde Matias, Edgard Bruno Cornacchione Junior  
REPeC, Brasília, v. 8, n. 1, art. 5, p. 73-95, Jan./Mar., 2014

---