

Academia Brasileira de Ciências Contábeis – Abracicon

INDEX BY AUTHORS – 2015

AILLÓN, Humberto Silva; Rosimeire Pimentel Gonzaga; Lara Cristina Francisco de Almeida Fehr, Márcio Luiz Borinelli; Wellington Rocha

Disciplining Mechanisms of Interorganizational Costs and Transaction Cost Economics: a Theoretical Essay
REPeC, Brasília, v.9, n. 3, art. 2, p. 249-264, Jul./Sep. 2015.

ALBUQUERQUE, Fábio Henrique Ferreira de; Cláudia Daniela Ferreira da Mota Carvalho; Joaquín Texeira Quirós; Maria do Rosário Fernandes Justino

An Analysis Of Cultural Differences Based On The Replacement Project Of IAS 39: Financial Instruments –
Recognition And Measurement
REPeC, Brasília, v. 9, n. 1, art. 1, p. 5-24, Jan./Mar. 2015.

ALBUQUERQUE, Fábio Henrique Ferreira de; Maria de Lima e Silva; Manuela Maria Marcelino; Joaquín Texeira Quirós
Risk Disclosure in the Financial Statements: An Analysis of the Notes of Portuguese Non-Financial Corporations
REPeC, Brasília, v.9, n. 3, art.6, p. 320-341, Jul./Sep. 2015.

ALMEIDA, José Elias Feres de; Isaac Gezer Silva de Oliveira; Herbert Simões Rodrigues; William Brasil Rodrigues Sobrinho

Teaching Case: Initial Public Offering and Implementation of a Corporate Governance System in a Family Business
REPeC, Brasília, v. 9, n.4, art. 6, p. 439-454, Oct./Dec. 2015.

ALMEIDA, Tatiana de Aquino; Lahis Muriel Feliciano dos Santos; Augusto César de Aquino Cabral; Sandra Maria dos Santos; Maria Naiula Monteiro Pessoa

Ownership Structures and Economic and Socio-Environmental Disclosure in The Largest Brazilian Companies
REPeC, Brasília, v. 9, n. 4, art. 1, p. 349-366, Oct./Dec. 2015.

ANTONIALI, Luiz Marcelo; Luiz Kennedy Cruz Machado; José Willer do Prado; Kelly Carvalho Vieira; Antonio Carlos dos Santos

The Relevance of the Capital Structure in Firm Performance: A Multivariate Analysis of Brazilian Publicly Traded Companies
REPeC, Brasília, v. 9, n. 4, art. 3, p. 384-401, Oct./Dec. 2015.

ARAÚJO, Victor Ranieri Bomfim Sampaio de; Ana Karla de Lucena Gomes; Wenner Glaucio Lopes de Lucena; Edilson Paulo

Analysis of Opinions Issued in Comment Letters on the Term Prudence
REPeC, Brasília, v. 9, n. 2, art. 6, p. 209-225, Apr./Jun. 2015.

AUGUSTINHO, Sônia Maria; Antonio Gonçalves de Oliveira; Inácio Andruski Guimarães

Disclosure e Accountability in Public Financial Statements as Instruments for Social Control
REPeC, Brasília, v. 9, n. 2, art. 4, p. 176-192, Apr./Jun. 2015.

BAIOCO, Vitor Gomes; Karen Yukari Yokoyama; William Brasil Rodrigues Sobrinho; Alfredo Sarlo Neto

The Influence of Company Size on Accounting Information: Evidence in Large Caps and Small Caps Companies Listed on BM&FBovespa
REPeC, Brasília, v. 9, n. 3, art. 5, p. 302-319, Jul./Sep. 2015.

BORINELLI, Márcio Luiz; Rosimeire Pimentel Gonzaga; Humberto Silva Aillón; Lara Cristina Francisco de Almeida Fehr; Wellington Rocha

Disciplining Mechanisms of Interorganizational Costs and Transaction Cost Economics: a Theoretical Essay
REPeC, Brasília, v.9, n. 3, art. 2, p. 249-264, Jul./Sep. 2015.

CABRAL, Augusto César de Aquino; Tatiana de Aquino Almeida; Lahis Muriel Feliciano dos Santos; Sandra Maria dos Santos; Maria Naiula Monteiro Pessoa

Ownership Structures and Economic and Socio-Environmental Disclosure in The Largest Brazilian Companies
REPeC, Brasília, v. 9, n. 4, art. 1, p. 349-366, Oct./Dec. 2015.

CALÍOPE, Thalita Silva; José Glauber Cavalcante dos Santos; Antônio Carlos Coelho

Theories Of The Firm As A Foundation For Formulating Accounting Theories
 REPeC, Brasília, v. 9, n. 1, art.6, p. 98-112, Jan./Mar. 2015.

CAMPOS, Gabriel Moreira; Lorena Lucena Furtado

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
 REPeC, Brasília, v. 9, n. 3, art. 4, p. 285-301, Jul./Sep. 2015.

CARVALHO, Cláudia Daniela Ferreira da Mota; Fábio Henrique Ferreira de Albuquerque; Joaquín Texeira Quirós; Maria do Rosário Fernandes Justino

An Analysis Of Cultural Differences Based On The Replacement Project Of IAS 39: Financial Instruments – Recognition And Measurement
 REPeC, Brasília, v. 9, n. 1, art. 1, p. 5-24, Jan./Mar. 2015.

COELHO, Antônio Carlos; José Glauber Cavalcante dos Santos; Thalita Silva Calíope

Theories Of The Firm As A Foundation For Formulating Accounting Theories
 REPeC, Brasília, v. 9, n. 1, art.6, p. 98-112, Jan./Mar. 2015.

CORNACCHIONE JUNIOR, Edgard Bruno; Jacqueline Veneroso Alves da Cunha; Márcia Martins Mendes De Luca; Gerlando Augusto Sampaio Franco de Lima; Ernani Ott

Who is Being Left Behind? A Decade of Dropout in Brazilian Undergraduate Programs of Business Administration and Accounting
 REPeC, Brasília, v. 9, n. 2, art. 1, p. 120-136, Apr./Jun. 2015.

COSTA, Cristiano Machado; Silvana Cristina dos Santos

The Value-Added Of Accountancy Programs: A Study In The Southeast Of Brazil
 REPeC, Brasília, v.9, n.1, art. 5, p. 82-97, Jan./Mar. 2015.

CUNHA, Jacqueline Veneroso Alves da; Márcia Martins Mendes De Luca; Gerlando Augusto Sampaio Franco de Lima; Edgard Bruno Cornacchione Jr.; Ernani Ott

Who is Being Left Behind? A Decade of Dropout in Brazilian Undergraduate Programs of Business Administration and Accounting
 REPeC, Brasília, v. 9, n. 2, art. 1, p. 120-136, Apr./Jun. 2015.

CUNHA, Paulo Roberto da; Caroline Sulzbach Pletsch; Aline da Silva

Relation Between the Characteristics of the Company, the Audit Committee and the Independent Auditor and the Publication Deadline of the Financial Statements
 REPeC, Brasília, v. 9, n. 4, art. 4, p. 402-416, Oct./Dec. 2015.

DINIZ, Josediton Alves; Suzany Ferreira Silvestre da Silva; Leandro da Costa Santos; Vinícius Gomes Martins

Advantages of the Implementation of Ipsas in Brazilian Public Accounting: Analysis of the Perception of the Members of GTCON
 REPeC, Brasília, v.9, n. 3, art. 3, p. 265-284, Jul./Sep. 2015.

ESPEJO, Márcia Maria dos Santos Bortolucci; Daiana Bragueto Martins; Fábio Frezatti

Problem-Based Learning in Management Accounting Teaching: Report of a Brazilian Experience
 REPeC, Brasília, v. 9, n. 4, art. 5, p. 417-438, Oct./Dec. 2015.

FEHR, Lara Cristina Francisco de Almeida; Rosimeire Pimentel Gonzaga; Humberto Silva Aillón; Márcio Luiz Borinelli; Wellington Rocha

Disciplining Mechanisms of Interorganizational Costs and Transaction Cost Economics: a Theoretical Essay
 REPeC, Brasília, v. 9, n. 3, art. 2, p. 249-264, Jul./Sep. 2015.

FERREIRA, Tiago Alves; Marcelo Sanches Pagliarussi; Thiago Neiva Guimarães

Harmony Between The Information Contained In The Text And Figures Of Brazilian Companies' Annual Reports
 REPeC, Brasília, v. 9, n.1, art. 3, p. 44-61, Jan./Mar. 2015.

FREZATTI, Fábio; Daiana Bragueto Martins; Márcia Maria dos Santos Bortolucci Espejo

Problem-Based Learning in Management Accounting Teaching: Report of a Brazilian Experience
 REPeC, Brasília, v. 9, n. 4, art. 5, p. 417-438, Oct./Dec. 2015.

FURTADO, Lorena Lucena; Gabriel Moreira Campos

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
 REPeC, Brasília, v. 9, n. 3, art. 4, p. 285-301, Jul./Sep. 2015.

GOMES, Ana Karla de Lucena; Victor Ranieri Bomfim Sampaio de Araújo; Wenner Glucio Lopes de Lucena; Edilson Paulo

Analysis of Opinions Issued in Comment Letters on the Term Prudence
 REPeC, Brasília, v. 9, n. 2, art. 6, p. 209-225, Apr./Jun. 2015.

GONZAGA, Rosimeire Pimentel; Humberto Silva Aillón; Lara Cristina Francisco de Almeida Fehr, Márcio Luiz Borinelli; Welington Rocha

Disciplining Mechanisms of Interorganizational Costs and Transaction Cost Economics: a Theoretical Essay
REPeC, Brasília, v. 9, n. 3, art. 2, p. 249-264, Jul./Sep. 2015.

GUIMARÃES, Inácio Andruski; Sônia Maria Augustinho; Antonio Gonçalves de Oliveira

Disclosure e Accountability in Public Financial Statements as Instruments for Social Control
REPeC, Brasília, v. 9, n. 2, art. 4, p. 176-192, Apr./Jun. 2015.

GUIMARÃES, Thiago Neiva; Marcelo Sanches Pagliarussi; Tiago Alves Ferreira

Harmony Between The Information Contained In The Text And Figures Of Brazilian Companies' Annual Reports
REPeC, Brasília, v. 9, n.1, art. 3, p. 44-61, Jan./Mar. 2015.

JUSTINO, Maria do Rosário Fernandes; Cláudia Daniela Ferreira da Mota Carvalho; Fábio Henrique Ferreira de Albuquerque; Joaquín Texeira Quirós

An Analysis Of Cultural Differences Based On The Replacement Project Of IAS 39: Financial Instruments – Recognition And Measurement
REPeC, Brasília, v. 9, n. 1, art. 1, p. 5-24, Jan./Mar. 2015.

KOLOZSVARI, Ana Carolina; Adriano Rodrigues

Bovespa Corporate Governance Levels and Information Disclosure to the Market: a Comparison of Business Combination Disclosures in Explanatory Notes
REPeC, Brasília, v. 9, n. 2, art. 5, p. 200-216, Abr./Jun. 2015.

LAVARDA, Carlos Eduardo Facin; Edson Roberto Macohon

Giddens' Triad in Accounting Research
REPeC, Brasília, v. 9, n. 3, art. 1, p. 233-248, Jul./Sep. 2015.

LAVARDA, Carlos Eduardo Facin; Ivam Ricardo Peleias; Rafael Augusto Lourenço; Marcos Reinaldo Severino Peters

Professional Performance Attributes According to Accounting Entrepreneurs From Greater São Paulo
REPeC, Brasília, v. 9, n. 2, art. 3, p. 164-175, Apr./Jun. 2015.

LEMOS JÚNIOR, Luiz Carlos Lemos; Rafael Barufaldi Santini; Nereida Salette Paulo da Silveira

The Feminization of the Accounting Area: A Basic Qualitative Study
REPeC, Brasília, v. 9, n. 1, art. 4, p. 62-81, Jan./Mar. 2015.

LIMA, Gerlando Augusto Sampaio Franco de; Jacqueline Veneroso Alves da Cunha; Márcia Martins Mendes De Luca; Edgard Bruno Cornacchione Jr.; Ernani Ott

Who is Being Left Behind? A Decade of Dropout in Brazilian Undergraduate Programs of Business Administration and Accounting
REPeC, Brasília, v. 9, n. 2, art. 1, p. 120-136, Apr./Jun. 2015.

LOURENÇO, Rafael Augusto; Ivam Ricardo Peleias; Marcos Reinaldo Severino Peters; Carlos Eduardo Facin Lavarda

Professional Performance Attributes According to Accounting Entrepreneurs From Greater São Paulo
REPeC, Brasília, v. 9, n. 2, art. 3, p. 164-175, Apr./Jun. 2015.

LUCA, Márcia Mendes De; Jacqueline Veneroso Alves da Cunha; Gerlando Augusto Sampaio Franco de Lima; Edgard Bruno Cornacchione Jr.; Ernani Ott

Who is Being Left Behind? A Decade of Dropout in Brazilian Undergraduate Programs of Business Administration and Accounting
REPeC, Brasília, v. 9, n. 2, art. 1, p. 120-136, Apr./Jun. 2015.

LUCENA, Wenner Glaucio Lopes de; Victor Ranieri Bomfim Sampaio de Araújo; Ana Karla de Lucena Gomes; Edilson Paulo

Analysis of Opinions Issued in Comment Letters on the Term Prudence
REPeC, Brasília, v. 9, n. 2, art. 6, p. 209-225, Apr./Jun. 2015.

MACHADO, Luiz Kennedy Cruz; José Willer do Prado; Kelly Carvalho Vieira; Luiz Marcelo Antonialli; Antonio Carlos dos Santos

The Relevance of the Capital Structure in Firm Performance: A Multivariate Analysis of Brazilian Publicly Traded Companies
REPeC, Brasília, v. 9, n. 4, art. 3, p. 384-401, Oct./Dec. 2015.

MACHADO, Márcia Reis; Maria Audenôra Rufino

Determinants of Voluntary Social Information Disclosure: Empirical Evidence in Brazil
REPeC, Brasília, v. 9, n. 4, art. 2, p. 367-383, Oct./Dec. 2015.

MACOHON, Edson Roberto; Carlos Eduardo Facin Lavarda

Giddens' Triad in Accounting Research
REPeC, Brasília, v. 9, n. 3, art. 1, p. 233-248, Jul./Sep. 2015.

-
- MARCELINO, Manuela Maria; Maria de Lima e Silva; Fábio Henrique Ferreira de Albuquerque; Joaquín Texeira Quirós**
 Risk Disclosure in the Financial Statements: An Analysis of the Notes of Portuguese Non-Financial Corporations
 REPeC, Brasília, v. 9, n. 3, art.6, p. 320-341, Jul./Sep. 2015.
-
- MARTINS, Daiana Bragueto; Márcia Maria dos Santos Bortolucci Espejo; Fábio Frezatti**
 Problem-Based Learning in Management Accounting Teaching: Report of a Brazilian Experience
 REPeC, Brasília, v. 9, n. 4, art. 5, p. 417-438, Oct./Dec. 2015.
-
- MARTINS, Vinícius Gomes; Josedilton Alves Diniz; Suzany Ferreira Silvestre da Silva; Leandro da Costa Santos**
 Advantages of the Implementation of Ipsas in Brazilian Public Accounting: Analysis of the Perception of the Members of GTCON
 REPeC, Brasília, v. 9, n. 3, art. 3, p. 265-284, Jul./Sep. 2015.
-
- OLIVEIRA, Antonio Gonçalves de; Sônia Maria Augustinho; Inácio Andruski Guimarães**
 Disclosure e Accountability in Public Financial Statements as Instruments for Social Control
 REPeC, Brasília, v. 9, n. 2, art. 4, p. 176-192, Apr./Jun. 2015.
-
- OLIVEIRA, Isaac Gezer Silva de; Herbert Simões Rodrigues; William Brasil Rodrigues Sobrinho; José Elias Feres de Almeida**
 Teaching Case: Initial Public Offering and Implementation of a Corporate Governance System in a Family Business
 REPeC, Brasília, v. 9, n. 4, art. 6, p. 439-454, Oct./Dec. 2015.
-
- OLIVEIRA, Nelize Aparecida de; José Fernando Martins de Paiva; Fernanda Maciel Peixoto**
 The Relation Between The Board Of Directors, Performance, Work And Risk In The Brazilian Stock Market
 REPeC, Brasília, v.9, n.1, art. 2, p. 25-43, Jan./Mar. 2015.
-
- OTT, Ernani; Jacqueline Veneroso Alves da Cunha; Márcia Martins Mendes De Luca; Gerlando Augusto Sampaio Franco de Lima; Edgard Bruno Cornacchione Jr.**
 Who is Being Left Behind? A Decade of Dropout in Brazilian Undergraduate Programs of Business Administration and Accounting
 REPeC, Brasília, v. 9, n. 2, art. 1, p. 120-136, Apr./Jun. 2015.
-
- PAGLIARUSSI, Marcelo Sanches; Thiago Neiva Guimarães; Tiago Alves Ferreira**
 Harmony Between The Information Contained In The Text And Figures Of Brazilian Companies' Annual Reports
 REPeC, Brasília, v. 9, n.1, art. 3, p. 44-61, Jan./Mar. 2015.
-
- PAIVA, José Fernando Martins de; Nelize Aparecida de Oliveira; Fernanda Maciel Peixoto**
 The Relation Between The Board Of Directors, Performance, Work And Risk In The Brazilian Stock Market
 REPeC, Brasília, v. 9, n. 1, art. 2, p. 25-43, Jan./Mar. 2015.
-
- PAULO, Edilson; Victor Ranieri Bomfim Sampaio de Araújo; Ana Karla de Lucena Gomes; Wenner Glaucio Lopes de Lucena**
 Analysis of Opinions Issued in Comment Letters on the Term Prudence
 REPeC, Brasília, v. 9, n. 2, art. 6, p. 209-225, Apr./Jun. 2015.
-
- PEIXOTO, Fernanda Maciel; José Fernando Martins de Paiva; Nelize Aparecida de Oliveira**
 The Relation Between The Board Of Directors, Performance, Work And Risk In The Brazilian Stock Market
 REPeC, Brasília, v. 9, n. 1, art. 2, p. 25-43, Jan./Mar. 2015.
-
- PELEIAS, Ivam Ricardo; Rafael Augusto Lourenço; Marcos Reinaldo Severino Peters; Carlos Eduardo Facin Lavarda**
 Professional Performance Attributes According to Accounting Entrepreneurs From Greater São Paulo
 REPeC, Brasília, v. 9, n. 2, art. 3, p. 164-175, Apr./Jun. 2015.
-
- PESSOA, Maria Naiula Monteiro; Tatiana de Aquino Almeida; Lahis Muriel Feliciano dos Santos; Augusto César de Aquino Cabral; Sandra Maria dos Santos**
 Ownership Structures and Economic and Socio-Environmental Disclosure in The Largest Brazilian Companies
 REPeC, Brasília, v. 9, n. 4, art. 1, p. 349-366, Oct./Dec. 2015.
-
- PETERS, Marcos Reinaldo Severino; Ivam Ricardo Peleias; Rafael Augusto Lourenço; Carlos Eduardo Facin Lavarda**
 Professional Performance Attributes According to Accounting Entrepreneurs From Greater São Paulo
 REPeC, Brasília, v. 9, n. 2, art. 3, p. 164-175, Apr./Jun. 2015.
-
- PLETSCH, Carolina Sulzbach; Paulo Roberto da Cunha; Aline da Silva**
 Relation between the Characteristics of the Company, the Audit Committee and the Independent Auditor and the Publication Deadline of the Financial Statements
 REPeC, Brasília, v. 9, n. 4, art. 4, p. 402-416, Oct./Dec. 2015.
-
- PORTE, Marcelo de Santana; Eliane Silva Sampaio**
 Bibliometric and Scientometric Research in Auditing (2002-2013)
 REPeC, Brasília, v. 9, n. 2, art. 2, p. 137-153, Apr./Jun. 2015.
-

PRADO, José Willer do; Luiz Kennedy Cruz Machado; Kelly Carvalho Vieira; Luiz Marcelo Antonialli; Antonio Carlos dos Santos

The Relevance of the Capital Structure in Firm Performance: A Multivariate Analysis of Brazilian Publicly Traded Companies
 REPeC, Brasília, v. 9, n. 4, art. 3, p. 384-401, Oct./Dec. 2015.

QUIRÓS, Joaquín Texeira; Cláudia Daniela Ferreira da Mota Carvalho; Fábio Henrique Ferreira de Albuquerque; Maria do Rosário Fernandes Justino

An Analysis Of Cultural Differences Based On The Replacement Project Of IAS 39: Financial Instruments – Recognition And Measurement
 REPeC, Brasília, v. 9, n. 1, art. 1, p. 5-24, Jan./Mar. 2015.

QUIRÓS, Joaquín Texeira; Maria de Lima e Silva; Fábio Henrique Ferreira de Albuquerque; Manuela Maria Marcelino

Risk Disclosure in the Financial Statements: An Analysis of the Notes of Portuguese Non-Financial Corporations
 REPeC, Brasília, v. 9, n. 3, art. 6, p. 320-341, Jul./Sep. 2015.

ROCHA, Welington; Rosimeire Pimentel Gonzaga; Humberto Silva Aillón; Lara Cristina Francisco de Almeida Fehr; Márcio Luiz Borinelli

Disciplining Mechanisms of Interorganizational Costs and Transaction Cost Economics: a Theoretical Essay
 REPeC, Brasília, v. 9, n. 3, art. 2, p. 249-264, Jul./Sep. 2015.

RODRIGUES SOBRINHO, William Brasil; Isaac Gezer Silva de Oliveira; Herbert Simões Rodrigues; José Elias Feres de Almeida

Teaching Case: Initial Public Offering and Implementation of a Corporate Governance System in a Family Business
 REPeC, Brasília, v. 9, n. 4, art. 6, p. 439-454, Oct./Dec. 2015.

RODRIGUES SOBRINHO, William Brasil; Vitor Gomes Baioco; Karen Yukari Yokoyama; Alfredo Sarlo Neto

The Influence of Company Size on Accounting Information: Evidence in Large Caps and Small Caps Companies Listed on BM&FBovespa
 REPeC, Brasília, v. 9, n. 3, art. 5, p. 302-319, Jul./Sep. 2015.

RODRIGUES, Adriano; Ana Carolina Kolozsvari

Bovespa Corporate Governance Levels and Information Disclosure to the Market: a Comparison of Business Combination Disclosures in Explanatory Notes
 REPeC, Brasília, v. 9, n. 2, art. 5, p. 200-216, Abr./Jun. 2015.

RODRIGUES, Herbert Simões; Isaac Gezer Silva de Oliveira; William Brasil Rodrigues Sobrinho; José Elias Feres de Almeida

Teaching Case: Initial Public Offering and Implementation of a Corporate Governance System in a Family Business
 REPeC, Brasília, v. 9, n. 4, art. 6, p. 439-454, Oct./Dec. 2015.

RUFINO, Maria Audenôra; Márcia Reis Machado

Determinants of Voluntary Social Information Disclosure: Empirical Evidence in Brazil
 REPeC, Brasília, v. 9, n. 4, art. 2, p. 367-383, Oct./Dec. 2015.

SAMPAIO, Eliane Silva; Marcelo de Santana Porte

Bibliometric and Scientometric Research in Auditing (2002-2013)
 REPeC, Brasília, v. 9, n. 2, art. 2, p. 137-153, Apr./Jun. 2015.

SANTINI, Rafael Barufaldi; Luiz Carlos Lemos Júnior; Nereida Salette Paulo da Silveira

The Feminization of the Accounting Area: A Basic Qualitative Study
 REPeC, Brasília, v. 9, n.1, art. 4, p. 62-81, Jan./Mar. 2015.

SANTOS, Antonio Carlos dos; Luiz Kennedy Cruz Machado; José Willer do Prado; Kelly Carvalho Vieira; Luiz Marcelo Antonialli

The Relevance of the Capital Structure in Firm Performance: A Multivariate Analysis of Brazilian Publicly Traded Companies
 REPeC, Brasília, v. 9, n. 4, art. 3, p. 384-401, Oct./Dec. 2015.

SANTOS, José Glauber Cavalcante dos; Thalita Silva Calíope; Antônio Carlos Coelho

Theories Of The Firm As A Foundation For Formulating Accounting Theories
 REPeC, Brasília, v. 9, n. 1, art.65, p. 98-112, Jan./Mar. 2015

SANTOS, Lahis Muriel Feliciano dos; Tatiana de Aquino Almeida; Augusto César de Aquino Cabral; Sandra Maria dos Santos; Maria Naiula Monteiro Pessoa

Ownership Structures and Economic and Socio-Environmental Disclosure in The Largest Brazilian Companies
REPeC, Brasília, v. 9, n. 4, art. 1, p. 349-366, Oct./Dec. 2015.

SANTOS, Leandro da Costa; Josedilton Alves Diniz; Suzany Ferreira Silvestre da Silva; Vinícius Gomes Martins

Advantages of the Implementation of Ipsas in Brazilian Public Accounting: Analysis of the Perception of the Members of GTCON
REPeC, Brasília, v. 9, n. 3, art. 3, p. 265-284, Jul./Sep. 2015.

SANTOS, Sandra Maria dos; Tatiana de Aquino Almeida; Lahis Muriel Feliciano dos Santos; Augusto César de Aquino Cabral; Maria Naiula Monteiro Pessoa

Ownership Structures and Economic and Socio-Environmental Disclosure in The Largest Brazilian Companies
REPeC, Brasília, v. 9, n. 4, art. 1, p. 349-366, Oct./Dec. 2015.

SANTOS, Silvana Cristina dos; Cristiano Machado Costa

The Value-Added Of Accountancy Programs: A Study In The Southeast Of Brazil
REPeC, Brasília, v. 9, n. 1, art. 5, p. 82-97, Jan./Mar. 2015.

SARLO NETO, Alfredo; BAIOCO, Vitor Gomes; Karen Yukari Yokoyama; Vitor Gomes Baioco; William Brasil Rodrigues Sobrinho

The Influence of Company Size on Accounting Information: Evidence in Large Caps and Small Caps Companies Listed on BM&FBovespa
REPeC, Brasília, v. 9, n. 3, art. 5, p. 302-319, Jul./Sep. 2015.

SILVA, Aline da; Paulo Roberto da Cunha; Caroline Sulzbach Pletsch

Relation between the Characteristics of the Company, the Audit Committee and the Independent Auditor and the Publication Deadline of the Financial Statements
REPeC, Brasília, v. 9, n. 4, art. 4, p. 402-416, Oct./Dec. 2015.

SILVA, Maria de Lima e; Fábio Henrique Ferreira de Albuquerque; Manuela Maria Marcelino; Joaquín Texeira Quirós

Risk Disclosure in the Financial Statements: An Analysis of the Notes of Portuguese Non-Financial Corporations
REPeC, Brasília, v. 9, n. 3, art. 6, p. 320-341, Jul./Sep. 2015.

SILVA, Suzany Ferreira Silvestre da; Josedilton Alves Diniz; Leandro da Costa Santos; Vinícius Gomes Martins

Advantages of the Implementation of Ipsas in Brazilian Public Accounting: Analysis of the Perception of the Members of GTCON
REPeC, Brasília, v. 9, n. 3, art. 3, p. 265-284, Jul./Sep. 2015.

SILVEIRA, Nereida Salette Paulo da; Luiz Carlos Lemos Júnior; Rafael Barufaldi Santini

The Feminization of the Accounting Area: A Basic Qualitative Study
REPeC, Brasília, v. 9, n. 1, art. 4, p. 62-81, Jan./Mar., 2015.

VIEIRA, Kelly Carvalho; Luiz Kennedy Cruz Machado; José Willer do Prado; Luiz Marcelo Antonialli; Antonio Carlos dos Santos

The Relevance of the Capital Structure in Firm Performance: A Multivariate Analysis of Brazilian Publicly Traded Companies
REPeC, Brasília, v. 9, n. 4, art. 3, p. 384-401, Oct./Dec. 2015.

YOKOYAMA, Karen Yukari; Vitor Gomes Baioco; William Brasil Rodrigues Sobrinho; Alfredo Sarlo Neto

The Influence of Company Size on Accounting Information: Evidence in Large Caps and Small Caps Companies Listed on BM&FBovespa
REPeC, Brasília, v. 9, n. 3, art. 5, p. 302-319, Jul./Sep. 2015.