

**Conselho Federal de Contabilidade – CFC**  
**Fundação Brasileira de Contabilidade – FBC**  
**Academia Brasileira de Ciências Contábeis – Abracicon**

**INDEX BY TITLES - 2012**

**A Study of the Required Public Accounting Program in Public Competitive Examinations held by CESPE**

Fátima de Souza Freire, Thaise Corcino da Nóbrega, Matheus de Mendonça Marques, Ednei Moraes Pereira  
REPeC, Brasília, v. 6, n.4, art. 5, p.419-433, Oct./Dec.2012.

**A Study on the Interaction Between Scientific Research and Professional Accounting Practice**

Ana Paula Batista da Silva, Ernani Ott  
REPeC, Brasília, v. 6, n. 2, art. 6, p. 204-220, Apr./ jun. 2012.

**Academic Cooperation: Analysis of Publications on Accounting Teaching and Research in Scientific Events**

Emerson Muniz Freitas, Vicente Pacheco, Regina Maria Karolkiewicz, Edson Paes Sillas  
REPeC, Brasília, v. 6, n. 4, art. 4, p. 399-418, Oct./Dec. 2012.

**Accounting at the Portuguese School of Commerce in 1765: Differences and Similarities with Accounting Today**

Alvaro Ricardino  
REPeC, Brasília, v. 6, n. 3, art. 6, p. 316-342, Jul./Sep. 2012.

**Adherence to Disclosure Practices Recommended for Publicly Traded Companies by the Brazilian Accounting Standards Committee**

Vera Maria Rodrigues Pontes, Márcia Martins Mendes De Luca, Marcelle Colares Oliveira, Luiz Damázio Pereira de Aquino, Danival Sousa Cavalcante  
REPeC, Brasília, v. 6, n. 1, art. 3, p. 38-53, Jan./Mar. 2012.

**Algebraic generalization of the cash flow statement: Reflections by means of an algebraic algorithm**

Antonio Geloneze Neto, Jorge Roberto Kassai.  
REPeC, Brasília, v. 6,n.3, art. 5, p. 299-315, Jul./Sep.2012.

**Analysis of Disclosure of the Federative Rights in the Financial Statements of Brazilian Football Clubs**

Amaury José Rezende, Ricardo dos santos Custódio  
REPeC, Brasília, v. 6, n. 3, art. 1, p. 229-245, Jul./Sep. 2012.

**Analysis of Public Court-Ordered-Debt Disclosure: Influence of Legislation and Fundamentals of Accounting Theory**

Lucas Oliveira Gomes Ferreira, Diana Vaz de Lima  
REPeC, Brasília, v. 6, n. 1, art. 1, p. 4-18, Jan./Mar. 2012

**Behavior of the Ten Largest Brazilian Banks During the Subprime Crisis: an Analysis Based on Financial Indicators**

Rodrigo de Souza Gonçalves, Adilson de Lima Tavares, Pedro Maia Ximenes, Rosane Maria Pio da Silva  
REPeC, Brasília, v. 6, n. 2, art. 4, p. 170-186, Apr./ jun. 2012.

**Brazilian and International Accounting Standards Applied to the Public Sector and the Challenge of Convergence: a Comparative Analysis - IPSAS and NBCTSP**

Adriana Rodrigues Fragoso, João Marcelo Alves Macêdo, Jorge Expedido de Gusmão Lopes, José Francisco Ribeiro Filho (*in memoriam*), Marcleide Maria Macêdo Pederneiras  
REPeC, Brasília, v. 6, n. 4, art. 6, p. 434-447, Oct./Dec. 2012

**Characteristics of Graduate Accounting Programs: An Analysis of Universities in English-Speaking Countries**

Donizete Reina, Diane Rossi Maximiano Reina, Harley Almeida Soares da Silva, Sandra Rolim Ensslin  
REPeC, Brasília, v. 6, n. 3, art. 3, p. 262-281, Jul./Sep. 2012.

**Dividend Yield and Interest on Own Capital versus Stock Return**

Renato Marques Corso, José Roberto Kassai, Gerlando Augusto Franco Sampaio Lima  
REPeC, Brasília, v. 6, n. 2, art. 3, p. 154-169, Apr./ jun. 2012.

---

**Impact of the Convergence Process to International Financial Reporting Standards on the Value Relevance of Financial Information**

Marcelo Álvaro da Silva Macedo, Marcelo Bicalho Viturino de Araújo, Josué Pires Braga  
REPeC, Brasília, v. 6, n. 4, art. 2, p. 367-382, Oct./Dec. 2012.

---

**Impairment of Assets: a Study in Global Crude-Oil Companies**

João Carlos de Aguiar Domingues, Carlos Roberto Godoy  
REPeC, Brasília, v. 6, n.4, art. 1, p.351-366, Oct./Dec.2012.

---

**Implications of Economic Crises on the Value Relevance of Accounting Information in Brazilian Companies**

Fábio Moraes da Costa, Danilo José Santana dos Reis, Arilda Magna CampagnaroTeixeira  
REPeC, Brasília, v. 6, n. 2, art. 2, p. 141-153, Apr./ jun.. 2012

---

**Intrapreneurial Profile and Actions of Accounting Course Administrators in the Western Region of Paraná**

Silvana Anita Walter, Márcia Andréia Schneider, Daniela Torres da Rocha, Maria José Carvalho de Souza Domingues, Géron Tontini  
REPeC, Brasília, v. 6, n.1, art. 5, p. 73-89, Jan./Mar. 2012..

---

**Learning Styles and Performance in Distance Education: an Empirical Study of Accounting Students**

Daniel Ramos Nogueira, Márcia Maria dos Santos Bortolucci Espejo, Luciano Gomes dos Reis, Simone Bernardes Voese  
REPeC, Brasília, v. 6, n. 1, art. 4, p. 54-72, Jan./Mar. 2012.

---

**Perception of Undergraduate Accountancy Students in Salvador (BA) About Relevant Accounting Theory Concepts**

Raimundo Nonato Lima Filho, Adriano Leal Bruni  
REPeC, Brasília, v. 6, n. 2, art. 5, p. 187-203, Apr./ jun. 2012.

---

**Predictive Capacity of Insolvency Models Based on Accounting Numbers and Descriptive Data**

Júlio Orestes da Silva, Paulo Wienhage, Rony Petson Santana de Souza, Ricardo Luiz Wüst Corrêa de Lyra, Francisco Antonio Bezerra  
REPeC, Brasília, v. 6, n. 3, art. 2, p. 246-261, Jul./Sep. 2012.

---

**Professional Accounting Ethics: A Visual Analysis of Public Perception**

Renato Ferreira Leitão Azevedo, Edgard Bruno Cornacchione Junior  
REPeC, Brasília, v. 6, n. 1, art. 2, p. 19-37, Jan./Mar. 2012.

---

**Quality Attributes in Cost Management and Accounting Subjects: the Students' Viewpoint**

Jucelia Appio Tibola, Amélia Silveira, Ilisangela Mais  
REPeC, Brasília, v. 6, n. 4, art. 3, p. 383-398, Oct./Dec. 2012.

---

**Research and Development and Stock Prices of Brazilian Companies: An Empirical Study**

Arildo Hungarato, Aridelmo José Campanharo Teixeira  
REPeC, Brasília, v. 6, n. 3, art. 4, p. 282-298, Jul./Sep. 2012.

---

**Tax Treatment of Carbon Credit Operations in Brazilian Companies with CDM Projects**

Vanderlei dos Santos, Ilse Maria Beuren, Darclé Costa Silva Hausmann  
REPeC, Brasília, v. 6, n.2, art. 1, p.121-140, Apr./ jun. 2012.

---

**The Evolution of CSR Across Listed Brazilian Firms**

Ana Gisbert, Vitória Lunardi  
REPeC, Brasília, v. 6, n. 1, art. 6, p. 90-111, Jan./Mar. 2012.

---