

# LÃ³cia Lima Rodrigues

## List of Publications by Year in descending order

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83  
papers

4,887  
citations

185998

28  
h-index

98622

67  
g-index

86  
all docs

86  
docs citations

86  
times ranked

2860  
citing authors

#	ARTICLE	IF	CITATIONS
1	Corporate Social Responsibility and Resource-Based Perspectives. <i>Journal of Business Ethics</i> , 2006, 69, 111-132.	3.7	1,278
2	Factors Influencing Social Responsibility Disclosure by Portuguese Companies. <i>Journal of Business Ethics</i> , 2008, 83, 685-701.	3.7	574
3	Communication of corporate social responsibility by Portuguese banks. <i>Corporate Communications</i> , 2006, 11, 232-248.	1.1	336
4	Accounting for financial instruments: An analysis of the determinants of disclosure in the Portuguese stock exchange. <i>The International Journal of Accounting</i> , 2007, 42, 25-56.	1.0	209
5	Firm-specific determinants of intangibles reporting: evidence from the Portuguese stock market. <i>Journal of Human Resource Costing and Accounting</i> , 2006, 10, 11-33.	0.5	199
6	Social responsibility disclosure: A study of proxies for the public visibility of Portuguese banks. <i>British Accounting Review</i> , 2008, 40, 161-181.	2.2	183
7	Risk-related disclosures by non-finance companies. <i>Managerial Auditing Journal</i> , 2011, 26, 817-839.	1.4	156
8	Assessing international accounting harmonization using Hegelian dialectic, isomorphism and Foucault. <i>Critical Perspectives on Accounting</i> , 2007, 18, 739-757.	2.7	141
9	Intangible assets and value relevance: Evidence from the Portuguese stock exchange. <i>British Accounting Review</i> , 2010, 42, 241-252.	2.2	113
10	Voluntary adoption of International Financial Reporting Standards by large unlisted companies in Portugal – Institutional logics and strategic responses. <i>Accounting, Organizations and Society</i> , 2012, 37, 482-499.	1.4	107
11	Voluntary risk reporting to enhance institutional and organizational legitimacy. <i>Journal of Financial Regulation and Compliance</i> , 2011, 19, 271-289.	0.7	93
12	Intellectual capital reporting in sustainability reports. <i>Journal of Intellectual Capital</i> , 2010, 11, 575-594.	3.1	78
13	Women directors and disclosure of intellectual capital information. <i>European Research on Management and Business Economics</i> , 2017, 23, 123-131.	3.4	65
14	Risk-related disclosure practices in the annual reports of Portuguese credit institutions: An exploratory study. <i>Journal of Banking Regulation</i> , 2011, 12, 100-118.	1.4	64
15	Corporate social responsibility disclosure in small and medium-sized entities and large companies. <i>Social Responsibility Journal</i> , 2019, 15, 137-154.	1.6	61
16	Accounting change in central government. <i>Accounting, Auditing and Accountability Journal</i> , 2008, 21, 1144-1184.	2.6	58
17	Measuring convergence of National Accounting Standards with International Financial Reporting Standards. <i>Accounting Forum</i> , 2005, 29, 415-436.	1.7	57
18	Corporate governance and intellectual capital reporting in a period of financial crisis: Evidence from Portugal. <i>International Journal of Disclosure and Governance</i> , 2017, 14, 1-29.	1.4	54

#	ARTICLE	IF	CITATIONS
19	The preparedness of companies to adopt International Financial Reporting Standards: Portuguese evidence. <i>Accounting Forum</i> , 2008, 32, 75-88.	1.7	50
20	Online sustainability communication practices of European seaports. <i>Journal of Cleaner Production</i> , 2016, 112, 2935-2942.	4.6	50
21	Global financial crisis and corporate social responsibility disclosure. <i>Social Responsibility Journal</i> , 2016, 12, 654-671.	1.6	45
22	Factors associated with the adoption of risk-based internal auditing. <i>Managerial Auditing Journal</i> , 2009, 25, 79-98.	1.4	41
23	Earnings management induced by tax planning: The case of Portuguese private firms. <i>Journal of International Accounting, Auditing and Taxation</i> , 2011, 20, 83-96.	0.9	41
24	Advantages and contributions in the balanced scorecard implementation. <i>Intangible Capital</i> , 2018, 14, 186.	0.6	41
25	CORPORATISM, LIBERALISM AND THE ACCOUNTING PROFESSION IN PORTUGAL SINCE 1755. <i>Accounting Historians Journal</i> , 2003, 30, 95-128.	0.1	37
26	Corporate Governance Effects on Social Responsibility Disclosures. <i>Australasian Accounting, Business and Finance Journal</i> , 2017, 11, .	0.7	34
27	Exploring the dimensions of the international accounting history community. <i>Accounting History</i> , 2007, 12, 441-464.	0.6	33
28	The origins of modern accounting in Brazil: Influences leading to the adoption of IFRS. <i>Research in Accounting Regulation</i> , 2012, 24, 15-24.	0.6	31
29	Accounting as a Technology of Government in the Portuguese Empire: The Development, Application and Enforcement of Accounting Rules During the Pombaline Era (1761-1777). <i>European Accounting Review</i> , 2014, 23, 87-115.	2.1	31
30	Assessing international accounting harmonization in Latin America. <i>Accounting Forum</i> , 2017, 41, 172-184.	1.7	31
31	The Portuguese School of Commerce, 1759-1844: a reflection of the "Enlightenment". <i>Accounting History</i> , 2004, 9, 53-71.	0.6	30
32	Institutional Change of Accounting Systems: The Adoption of a Regime of Adapted International Financial Reporting Standards. <i>European Accounting Review</i> , 2015, 24, 379-409.	2.1	27
33	The engagement of auditors in the reporting of corporate social responsibility information. <i>Corporate Social Responsibility and Environmental Management</i> , 2019, 26, 46-56.	5.0	26
34	The role of the state in the development of accounting in the Portuguese-Brazilian Empire, 1750-1822. <i>Accounting History Review</i> , 2013, 23, 161-184.	0.4	24
35	State intervention in commercial education: the case of the Portuguese School of Commerce, 1759. <i>Accounting History</i> , 2007, 12, 55-85.	0.6	22
36	The evolution of financial accounting in Portugal since the 1960s: A new institutional economics perspective. <i>Accounting History</i> , 2014, 19, 227-254.	0.6	22

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37	Factors Influencing Voluntary Disclosure in the Annual Reports of Portuguese Foundations. <i>Voluntas</i> , 2017, 28, 2278-2311.	1.1	22
38	Exploring the importance of social responsibility disclosure for human resources. <i>Journal of Human Resource Costing and Accounting</i> , 2009, 13, 186-205.	0.5	20
39	The role of government accounting and taxation in the institutionalization of slavery in Brazil. <i>Critical Perspectives on Accounting</i> , 2018, 57, 21-38.	2.7	20
40	“Corporate governance regulations”: A new term for an ancient concern? The case of Grão Pará and Maranhão General Trading Company in Portugal (1754). <i>Accounting History</i> , 2009, 14, 405-435.	0.6	19
41	Factors influencing the preparedness of large unlisted companies to implement adapted International Financial Reporting Standards in Portugal. <i>Journal of International Accounting, Auditing and Taxation</i> , 2012, 21, 169-184.	0.9	17
42	Documenting, monetising and taxing Brazilian slaves in the eighteenth and nineteenth centuries. <i>Accounting History Review</i> , 2015, 25, 43-67.	0.4	17
43	Extrinsic and intrinsic factors in the Balanced Scorecard adoption: An empirical study in Portuguese organizations. <i>European Journal of Management and Business Economics</i> , 2016, 25, 47-55.	1.7	17
44	Institutional theory and IFRS: an agenda for future research. <i>Revista Espanola De Financiacion Y Contabilidad</i> , 2021, 50, 65-88.	0.3	15
45	Determinants of Structure of Corporate Governance Disclosure in Portugal. <i>Revista Brasileira De Gestao De Negocios</i> , 2018, 20, 338-360.	0.2	15
46	Teachers as servants of state ideology: Sousa and Sales, Portuguese School of Commerce, 1759–1784. <i>Critical Perspectives on Accounting</i> , 2009, 20, 379-398.	2.7	14
47	Factors associated with the publication of a CEO letter. <i>Corporate Communications</i> , 2013, 18, 432-450.	1.1	14
48	A theoretical model of stakeholder perceptions of a new financial reporting system. <i>Accounting Forum</i> , 2016, 40, 300-315.	1.7	14
49	Public visibility and risk-related disclosures in Portuguese credit institutions. <i>Journal of Risk</i> , 2013, 15, 57-90.	0.1	13
50	An Exploratory Study of Social Responsibility Disclosure on the Internet by Portuguese Listed Companies. <i>Social Responsibility Journal</i> , 2005, 1, 81-90.	1.6	12
51	Accounting for financial instruments: A comparison of European companies’ practices with IAS 32 and IAS 39. <i>Research in Accounting Regulation</i> , 2008, 20, 273-275.	0.6	12
52	“Empire as an imagination of the centre”: The Rio de Janeiro School of Commerce and the development of accounting education in Brazil. <i>Critical Perspectives on Accounting</i> , 2017, 46, 38-53.	2.7	11
53	Factors affecting success in the professional entry exam for accountants in Brazil. <i>Accounting Education</i> , 2018, 27, 48-71.	2.3	11
54	Bureaucracy and the balanced scorecard in health care settings. <i>International Journal of Health Care Quality Assurance</i> , 2020, 33, 247-259.	0.2	11

#	ARTICLE	IF	CITATIONS
55	“Public-private partnerships”: The Portuguese General Company of Pernambuco and Paraíba (1759). <i>Business History</i> , 2012, 54, 1142-1165.	0.6	10
56	Accounting as a tool of State governance: The tutelage system of “Free Africans” in Brazil between 1818 and 1864. <i>Accounting History</i> , 2019, 24, 383-401.	0.6	10
57	Does stakeholder engagement encourage environmental reporting? The mediating role of firm performance. <i>Business Strategy and the Environment</i> , 2020, 29, 3025-3037.	8.5	10
58	Corporate Social Responsibility and Corporate Tax Aggressiveness: A Scientometric Analysis of the Existing Literature to Map the Future. <i>Sustainability</i> , 2021, 13, 6225.	1.6	10
59	Determinants of the Attitudes of Portuguese Accounting Students and Professionals Towards Earnings Management. <i>Journal of Academic Ethics</i> , 2020, 18, 301-332.	1.5	9
60	Technical Note: Company Risk-related Disclosures in a Code Law Country: A Synopsis. <i>Australasian Accounting, Business and Finance Journal</i> , 2013, 7, 123-130.	0.7	9
61	Double-entry bookkeeping and the manuscripts dictated in the Lisbon School of Commerce. <i>Accounting History</i> , 2016, 21, 489-511.	0.6	8
62	Accountability reporting objectives of Māori organizations. <i>Pacific Accounting Review</i> , 2018, 30, 433-443.	1.3	8
63	Accounting as a tool of state ideology to control captive workers from a House of Correction. <i>Accounting, Auditing and Accountability Journal</i> , 2019, 33, 285-308.	2.6	8
64	Recovery amid Destruction: Manoel da Maya and the Lisbon Earthquake of 1755. <i>Libraries &amp; the Cultural Record</i> , 2008, 43, 397-410.	0.2	7
65	Corporate Behavior: An Exploratory Study of the Brazilian Tax Management from a Corporate Social Responsibility Perspective. <i>Sustainability</i> , 2020, 12, 4404.	1.6	7
66	Banks and Climate-Related Information: The Case of Portugal. <i>Sustainability</i> , 2021, 13, 12215.	1.6	7
67	What Determines Port Wine Prices?. <i>Journal of Wine Economics</i> , 2007, 2, 203-212.	0.4	6
68	Accounting for firms' training programs: an exploratory study. <i>Journal of Human Resource Costing and Accounting</i> , 2007, 11, 229-250.	0.5	5
69	FACTORES DETERMINANTES NA IMPLEMENTAÇÃO DO BALANCED SCORECARD EM PORTUGAL. <i>Revista Universo Contábil</i> , 2009, 5, .	0.1	5
70	Fatores Determinantes da Implementação do Balanced Scorecard em Portugal: evidência empírica em organizações públicas e privadas. <i>Revista Brasileira De Gestao De Negocios</i> , 2014, , 199-222.	0.2	4
71	A special accounting treatment for regulated industries? The case of the port wine industry. <i>Journal of Wine Research</i> , 2006, 17, 11-34.	0.9	3
72	The Presence of Bureaucracy in the Balanced Scorecard. <i>Revista De Contabilidad-Spanish Accounting Review</i> , 2019, 22, 218-224.	0.5	3

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73	Avoiding Whig interpretations in historical research: an illustrative case study. Accounting, Auditing and Accountability Journal, 2022, 35, 1402-1430.	2.6	3
74	Reasons for Bureaucracy in the Management of Portuguese Public Enterprise Hospitals – An Institutional Logics Perspective. International Journal of Public Administration, 2023, 46, 344-353.	1.4	2
75	Strategic Behavior and Earnings Management: Evidence from Europe. Revista Brasileira De Gestao De Negocios, 2021, 23, 714-727.	0.2	2
76	Seven survival strategies for non-native language speaking conference presenters. Accounting Education, 2003, 12, 333-334.	2.3	1
77	Balanced Scorecard adoption in Portuguese organizations: Contingent and institutional variables. Intangible Capital, 2013, 9, .	0.6	1
78	A response to commentaries on a theoretical model of stakeholder perceptions of a new financial reporting system. Accounting Forum, 2017, 41, 132-137.	1.7	1
79	BALANCED SCORECARD AND LEARNING ORGANIZATION: CASE STUDY. Revista Universo Contábil, 2012, , 167-183.	0.1	1
80	Changing from a Rules-based to a Principles-based Accounting Logic: A Review. Australasian Accounting, Business and Finance Journal, 2014, 8, 110-120.	0.7	1
81	A FUZZY MODEL FOR ACCOUNTING ANALYSIS ABOUT OPERATING EXPOSURE TO CURRENCY CHANGES. Fuzzy Economic Review, 2000, 05, .	0.4	0
82	Aplicação da teoria dos conjuntos vagos na medida e gestão do risco cambial económico. RAC: Revista De Administração Contemporânea, 2000, 4, 7-26.	0.1	0
83	EL GRADO DE CONOCIMIENTO Y UTILIZACIÓN DEL CUADRO DE MANDO INTEGRAL EN LOS AYUNTAMIENTOS PORTUGUESES. Revista Gestão Industrial, 2012, 8, .	0.0	0