

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
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86
all docs

86
docs citations

86
times ranked

2860
citing authors

#	ARTICLE	IF	CITATIONS
1	Reasons for Bureaucracy in the Management of Portuguese Public Enterprise Hospitals â An Institutional Logics Perspective. <i>International Journal of Public Administration</i> , 2023, 46, 344-353.	1.4	2
2	Avoiding Whig interpretations in historical research: an illustrative case study. <i>Accounting, Auditing and Accountability Journal</i> , 2022, 35, 1402-1430.	2.6	3
3	Institutional theory and IFRS: an agenda for future research. <i>Revista Espanola De Financiacion Y Contabilidad</i> , 2021, 50, 65-88.	0.3	15
4	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
5	Banks and Climate-Related Information: The Case of Portugal. <i>Sustainability</i> , 2021, 13, 12215.	1.6	7
6	Strategic Behavior and Earnings Management: Evidence from Europe. <i>Revista Brasileira De Gestao De Negocios</i> , 2021, 23, 714-727.	0.2	2
7	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
8	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
9	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
10	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
11	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
12	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
13	The Presence of Bureaucracy in the Balanced Scorecard. <i>Revista De Contabilidad-Spanish Accounting Review</i> , 2019, 22, 218-224.	0.5	3
14	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
15	Accounting as a tool of State governance: The tutelage system of âFree Africansâ in Brazil between 1818 and 1864. <i>Accounting History</i> , 2019, 24, 383-401.	0.6	10
16	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
17	Factors affecting success in the professional entry exam for accountants in Brazil. <i>Accounting Education</i> , 2018, 27, 48-71.	2.3	11
18	Accountability reporting objectives of MÃori organizations. <i>Pacific Accounting Review</i> , 2018, 30, 433-443.	1.3	8

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19	Advantages and contributions in the balanced scorecard implementation. <i>Intangible Capital</i> , 2018, 14, 186.	0.6	41
20	Determinants of Structure of Corporate Governance Disclosure in Portugal. <i>Revista Brasileira De Gestao De Negocios</i> , 2018, 20, 338-360.	0.2	15
21	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
22	A response to commentaries on a theoretical model of stakeholder perceptions of a new financial reporting system. <i>Accounting Forum</i> , 2017, 41, 132-137.	1.7	1
23	Assessing international accounting harmonization in Latin America. <i>Accounting Forum</i> , 2017, 41, 172-184.	1.7	31
24	Factors Influencing Voluntary Disclosure in the Annual Reports of Portuguese Foundations. <i>Voluntas</i> , 2017, 28, 2278-2311.	1.1	22
25	Women directors and disclosure of intellectual capital information. <i>European Research on Management and Business Economics</i> , 2017, 23, 123-131.	3.4	65
26	“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
27	Corporate Governance Effects on Social Responsibility Disclosures. <i>Australasian Accounting, Business and Finance Journal</i> , 2017, 11, .	0.7	34
28	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
29	Double-entry bookkeeping and the manuscripts dictated in the Lisbon School of Commerce. <i>Accounting History</i> , 2016, 21, 489-511.	0.6	8
30	Global financial crisis and corporate social responsibility disclosure. <i>Social Responsibility Journal</i> , 2016, 12, 654-671.	1.6	45
31	A theoretical model of stakeholder perceptions of a new financial reporting system. <i>Accounting Forum</i> , 2016, 40, 300-315.	1.7	14
32	Online sustainability communication practices of European seaports. <i>Journal of Cleaner Production</i> , 2016, 112, 2935-2942.	4.6	50
33	Documenting, monetising and taxing Brazilian slaves in the eighteenth and nineteenth centuries. <i>Accounting History Review</i> , 2015, 25, 43-67.	0.4	17
34	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
35	Fatores Determinantes da ImplementaĂo do Balanced Scorecard em Portugal: evidĂncia empĂrica em organizaĂes pĂblicas e privadas. <i>Revista Brasileira De Gestao De Negocios</i> , 2014, , 199-222.	0.2	4
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	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
38	Changing from a Rules-based to a Principles-based Accounting Logic: A Review. <i>Australasian Accounting, Business and Finance Journal</i> , 2014, 8, 110-120.	0.7	1
39	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
40	Factors associated with the publication of a CEO letter. <i>Corporate Communications</i> , 2013, 18, 432-450.	1.1	14
41	Balanced Scorecard adoption in Portuguese organizations: Contingent and institutional variables. <i>Intangible Capital</i> , 2013, 9, .	0.6	1
42	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
43	Public visibility and risk-related disclosures in Portuguese credit institutions. <i>Journal of Risk</i> , 2013, 15, 57-90.	0.1	13
44	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
45	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
46	“Public-private partnerships”: The Portuguese General Company of Pernambuco and Paraíba (1759). <i>Business History</i> , 2012, 54, 1142-1165.	0.6	10
47	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
48	BALANCED SCORECARD AND LEARNING ORGANIZATION: CASE STUDY. <i>Revista Universo Contábil</i> , 2012, , 167-183.	0.1	1
49	EL GRADO DE CONOCIMIENTO Y UTILIZACIÓN DEL CUADRO DE MANDO INTEGRAL EN LOS AYUNTAMIENTOS PORTUGUESES. <i>Revista Gestão Industrial</i> , 2012, 8, .	0.0	0
50	Risk-related disclosures by non-finance companies. <i>Managerial Auditing Journal</i> , 2011, 26, 817-839.	1.4	156
51	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
52	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
53	Voluntary risk reporting to enhance institutional and organizational legitimacy. <i>Journal of Financial Regulation and Compliance</i> , 2011, 19, 271-289.	0.7	93
54	Intellectual capital reporting in sustainability reports. <i>Journal of Intellectual Capital</i> , 2010, 11, 575-594.	3.1	78

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55	Intangible assets and value relevance: Evidence from the Portuguese stock exchange. <i>British Accounting Review</i> , 2010, 42, 241-252.	2.2	113
56	Factors associated with the adoption of risk-based internal auditing. <i>Managerial Auditing Journal</i> , 2009, 25, 79-98.	1.4	41
57	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
58	“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
59	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
60	FACTORES DETERMINANTES NA IMPLEMENTAÇÃO DO BALANCED SCORECARD EM PORTUGAL. <i>Revista Universo Contábil</i> , 2009, 5, .	0.1	5
61	Factors Influencing Social Responsibility Disclosure by Portuguese Companies. <i>Journal of Business Ethics</i> , 2008, 83, 685-701.	3.7	574
62	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
63	The preparedness of companies to adopt International Financial Reporting Standards: Portuguese evidence. <i>Accounting Forum</i> , 2008, 32, 75-88.	1.7	50
64	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
65	Accounting change in central government. <i>Accounting, Auditing and Accountability Journal</i> , 2008, 21, 1144-1184.	2.6	58
66	Recovery amid Destruction: Manoel da Maya and the Lisbon Earthquake of 1755. <i>Libraries & the Cultural Record</i> , 2008, 43, 397-410.	0.2	7
67	Accounting for firms’ training programs: an exploratory study. <i>Journal of Human Resource Costing and Accounting</i> , 2007, 11, 229-250.	0.5	5
68	Exploring the dimensions of the international accounting history community. <i>Accounting History</i> , 2007, 12, 441-464.	0.6	33
69	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
70	What Determines Port Wine Prices?. <i>Journal of Wine Economics</i> , 2007, 2, 203-212.	0.4	6
71	Assessing international accounting harmonization using Hegelian dialectic, isomorphism and Foucault. <i>Critical Perspectives on Accounting</i> , 2007, 18, 739-757.	2.7	141
72	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

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73	Corporate Social Responsibility and Resource-Based Perspectives. Journal of Business Ethics, 2006, 69, 111-132.	3.7	1,278
74	Communication of corporate social responsibility by Portuguese banks. Corporate Communications, 2006, 11, 232-248.	1.1	336
75	A special accounting treatment for regulated industries? The case of the port wine industry. Journal of Wine Research, 2006, 17, 11-34.	0.9	3
76	Firm-specific determinants of intangibles reporting: evidence from the Portuguese stock market. Journal of Human Resource Costing and Accounting, 2006, 10, 11-33.	0.5	199
77	An Exploratory Study of Social Responsibility Disclosure on the Internet by Portuguese Listed Companies. Social Responsibility Journal, 2005, 1, 81-90.	1.6	12
78	Measuring convergence of National Accounting Standards with International Financial Reporting Standards. Accounting Forum, 2005, 29, 415-436.	1.7	57
79	The Portuguese School of Commerce, 1759-1844: a reflection of the "Enlightenment". Accounting History, 2004, 9, 53-71.	0.6	30
80	Seven survival strategies for non-native language speaking conference presenters. Accounting Education, 2003, 12, 333-334.	2.3	1
81	CORPORATISM, LIBERALISM AND THE ACCOUNTING PROFESSION IN PORTUGAL SINCE 1755. Accounting Historians Journal, 2003, 30, 95-128.	0.1	37
82	A FUZZY MODEL FOR ACCOUNTING ANALYSIS ABOUT OPERATING EXPOSURE TO CURRENCY CHANGES. Fuzzy Economic Review, 2000, 05, .	0.4	0
83	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