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É da Iota. É de confiança.



The **II INTERNATIONAL FORUM ON MANAGEMENT** main themes:

- Management and competitiveness of tourist destinations
- Accounting and management control
- Law
- Entrepreneurship and Innovation
- Ethics and social responsibility
- Finance and Economics
- Strategic management
- Human resource Management
- Marketing
- Teaching methodologies
- Occupational Safety and Health: Responsibilities of Strategic Management
- Information technology and systems
- Tourism and Literature & Literary Tourism

## EDITORIAL

Dear colleagues, welcome to the **II International Forum on Management (IFM)** at the University of Algarve.

During II IFM a total of 220 members of the Scientific Committee (international and national) were involved in the double-blind review process of more than 100 submissions. After the review process, 87 were selected for the conference, whose abstracts / abstracts are presented in this book, listed in alphabetical order. The abstracts are distributed through a significant number of research topics, under the scope of GLOBAL MANAGEMENT: FROM THEORY TO PRACTICE, respecting the underlying philosophy of the **IFM**, a space that brings together academics and professionals.

Addressing a theme as broad as Management inevitably implies a highly multidisciplinary perspective, and the **IFM** has defined as its mission to promote a conference that integrates such different approaches, such as those analyzed in the field of competitiveness of tourist destinations and/or accounting and management control. It is with enthusiasm that we publish this book which permits us to portray the philosophy and mission of the **IFM** so vividly.

To the authors, we wish you a great conference and a pleasant stay.

The Editors

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## **MOBILE AS PAYMENT: THE ROLE OF EARLY ADOPTERS' PERCEPTIONS IN MOBILE PAYMENT REUSE INTENTION IN THE TRAVEL INDUSTRY**

The increasing of mobile devices led companies in the travel industry to invest in mobile commerce. Payment is one of the most relevant features in mobile commerce, being a driver. In Portugal, the use of mobile payment is increasing but it still is at a very early stage. In this sense, it is relevant to study the role of the early adopters given the influence that they have in the buying decision of travellers that may be potential users. The aim of this study is to understand the buying behaviour regarding mobile payment, more precisely, the impact of early adopters' perceptions in mobile payment reuse intention in the travel industry. The study was conducted according to a quantitative approach and with a non-probabilistic by convenience sampling, through an online questionnaire self-administered by 280 Portuguese respondents. Results indicate that early adopter's perceptions about usefulness, ease of use, life style compatibility and security have a positive impact on mobile payment reuse intention. Additionally, it was concluded that perceived life style compatibility has the most impact in mobile payment reuse intention, followed by usefulness. For managers and marketers, the study enables to develop better strategies in the mobile environment regarding payment.

**Keywords:** Early adopters; Mobile Commerce; Mobile Payment; Travel industry.

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## RESOURCES MANAGEMENT IN TOURISM, A PRACTICAL APPLICATION

This study aims to measure the impact of the inclusion of resources, namely pedestrian routes, in the tourists' satisfaction. This evaluation is carried out with the application of the model developed by the authors, which allows to quantify the satisfaction obtained with the use of a set of resources. The results obtained with the practical tests carried out prove the model relevance for the management of tourism resources and its applicability to the studied region. It is verified that, according to the characteristics and preferences of each individual, they obtain different levels of satisfaction with the use of the same set of resources. People with an adventurous personality obtain higher levels of satisfaction with the use of the pedestrian trails, when compared with individuals with a tendency to the dependency and sedentary lifestyle. The changing of the set of resources or their characteristics effects the satisfaction obtained by its users. The pedestrian trails implemented by the Municipality of Ribeira Grande have improved the tourism offer, both in terms of variety and the expected levels of satisfaction to be obtained by tourists visiting the territory. To know the level of satisfaction that a user gets from using a set of resources is relevant to resource management, product improvement and to the increase of user satisfaction.

**Keywords:** Human preferences; modeling; pedestrian trails; resource management; tourism.

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## **PRIVATE BRAZILIAN AIRPORT CONCESSIONARIES AND THEIR RECENT ROUTE DEVELOPMENT PRACTICES**

The goal of this paper was to describe and to analyze the main practices of route development implemented by private managers of Brazilian airports, privatized in recent years (2012-2016). Through documentary research, it was noticed convergences and differences regarding global current practices. Also, although route development is a trend in the context of new private administration, only some of the main airports offer explicit incentives programs, which may be improved by other airports.

**Keywords:** Airport concessions; brazilian tourism; route development.

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## **STRATEGIC PLANNING FOR TOURISM DESTINATIONS: CONTRIBUTIONS TO THE TOURISM DEVELOPMENT IN THE MUNICIPALITY OF TOMAR**

Over the last decades, tourism has become one of the largest economic sectors worldwide, being considered an important vehicle for the economic and social development. However, the unregulated and uncoordinated development of tourism can lead to a negative impact on society and resources. The strategic planning of tourist destinations is presented as a key process for the balanced development of tourism. This work aims to conduct a thorough examination of the tourism system established in the municipality of Tomar, focusing particularly on the planning and management, identifying failures and their causes, as well as opportunities to exploit, with the objective of developing and optimizing the activity. The adopted methodology to evaluate current situation was documental/statistical analysis, followed by inventory of tourism resources, interviews with local stakeholders and visitor surveys. In this regard, a strategic analysis of the tourism products was conducted, resulting in a set of measures and guidelines for the municipality tourism development.

**Keywords:** Strategic planning; Tomar; tourist destinations.

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## THE ITC IN THE TOURISM DESTINATIONS MANAGEMENT: THE TOURIST

### INVOLVEMENT

A tourist destination should attract tourists on an international scale in order to achieve economic development, improve the quality of life of the resident and meet the satisfaction of visitors. The satisfaction of tourists and residents depends on the quality of the experiences provided by the destination, in this context, Information and Communication technologies can be the instrument to improve the experience, through the level of involvement of tourists and residents, both in the search and sharing information about the tourist destination. The present research intends to analyze the relevance of ICT to improve the competitiveness of the destination, in order to meet the needs of tourists. The methodology used considers an analysis of descriptive statistics, hypothesis tests and correlations. The research carried out concluded that tourists no longer ignore the technology at any stage of the trip, and that they use it to search for information about the destination, make reservations and share their experiences on social networks.

**Keywords:** competitiveness; consumer behavior; information and communication technologies; tourism experience; tourist destination management.

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## THE MOTIVATIONS BEHIND THE RESERVATION OF PEER-TO-PEER ACCOMMODATION: A CASE STUDY OF AIRBNB

The impact of the shared economy on accommodation rental services and the creation of platforms based on the P2P business model, have been quite significant in the tourism sector. The growth of people using these platforms that enables the sharing of goods and services has been exponential. This research approaches several concepts associated to sharing economy and it tries to understand the underlying reasons for its growth. It is also intended to notice which are an individual's main motivations to accommodate in P2P lodging, more concretely on Airbnb. The success of this business model is related to changes in the consumer behavior as well as their preferences and interests. However, advances in technology play a key role in the development of these platforms. This investigation also tried to notice which motivations drive a person to make a reservation in a P2P accommodation, more specifically on Airbnb. Through the application of a survey it was possible to determine that these motivations are related mainly to economic and technological factors. Because of the cheaper price of Airbnb and its efficiency, there is great intent to reserve using this platform. There is also a social factor that represents importance to the users of Airbnb since they are able to get privileged information concerning the city through local residents.

**Keywords:** Airbnb; collaborative consumption; motivations; peer-to-peer; sharing economy.

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## THE IMPORTANCE OF ONLINE REPUTATION MANAGEMENT IN FOUR AND FIVE-STAR HOTELS: CASE OF LISBON

In recent years, online reputation management has become increasingly important in the hotel industry, as online reviews have become one of the most critical factors in choosing accommodation. Consequently, hotels have been adapting themselves to this new reality and defining strategies focused on online reputation management, whose main goal is monitoring and correcting unwanted situations verified on the internet. Regarding its importance, and in particular one of its main elements (online reviews), several investigations about online reputation management have been made but mostly about their impact on consumer satisfaction and decision making. As far as this investigation concerned, it was observed that hotels in Lisbon adopt adequate strategies in both four and five-star hotels. In this way, we conclude that the hotel classification (star rating) did not influence the strategies chosen by hotels. Additionally, hotels with the same classification have very similar strategies, in contrast to some investigations in the literature. Finally, the method of data collection chosen for the current investigation was the online survey, since it allows the collection of a significant volume of data in a short period of time.

**Keywords:** Hospitality; Lisbon; online reputation; online reputation management; online reviews.

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## MILLENNIALS AND IGENS: LOOKING IN THE TRAVELERS OF THE FUTURE. THE HOTEL MARKET IN PORTUGAL

The present paper aims to assemble certain behaviors of Millennials and iGen (also known as Generation Z), to fill an information gap in the Portuguese Hotel Market concerning recent Generations. Consequently, this research establishes some future directions for the hospitality market, particularly in terms of their travel choices. In view of a digital connected reality, the future scenario for these new clusters of consumers represents new consumption patterns, who are price aware and active users of social media. Employing both a quantitative and a qualitative research method, the study discloses some lines for potential investigation regarding travel consumer behavior, and respective accommodation preferences. Main findings point out that these are two singular generations. Social media and technology are critical for them; however, it was possible to identify differences between both generations.

**Keywords:** iGen; Millennials; Portuguese Hotel Market; Social Media; Travel and consumer behavior.

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## **SOCIAL ACCOUNTING AND ITS DISSEMINATION: A BIBLIOMETRIC REVIEW**

The discussion on sustainable development, over the last decades, has given rise to a new dimension of accounting, named social accounting. This paper intends to map the social accounting literature in order to identify the main streams and the research paradigms used. Thus, a literature review was carried out. The research was conducted through databases on the Web of Science platform and the articles identified were analyzed through Vosviewer software for the preparation of a bibliometric literature review. The results obtained allow the identification of three clusters: cluster 1- Reviews and concepts on social accounting research; cluster 2 - Legitimacy and disclosure of social accounting and cluster 3 - Motivations for the disclosure of social accounting. These clusters are interconnected, so after clarifying the concept of social accounting, it is important to disseminate the information to obtain legitimacy, which justifies voluntary disclosure. Therefore, among the contributions of this study we can highlight the growing interest in social accounting and the identification of three distinct lines of research (3 clusters). This study also allows the identification of different research approaches underlying this theme. Accordingly, the study of social accounting can be approached in a critical way, when trying to meet the challenges of sustainability imposed by climate change, carbon emissions, among many other aspects.

**Keywords:** Accounting journals; literature review; social accounting; voluntary disclosure.

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## LEASES – THE NEW STANDARD CHANGES 2019

Entities with securities titles listed on European Union stock exchanges must present their consolidated accounts in accordance with the International Accounting Standards adopted by the Commission. International Accounting Standards 17 defines the criteria for recognition, measurement, presentation and disclosure of lease contracts, and the Commission has adopted the International Accounting Standards Board's proposal to replace this standard with the International Financial Reporting Standard 16, which introduces a number of changes, both in the concepts and requirements for recognition, measurement, presentation and disclosure relating to leases. As from January 2019, these entities should apply the International Financial Reporting Standard 16. It's intended to present a preliminary study, in line with normative theory work, on the main changes. We choose a comparative approach between the two standards. This study is innovative due to the absence of papers analyzing the new standard, however limited by the lack of analysis of the economic / financial impacts resulting from these changes.

**Keywords:** Comparative analysis; International Accounting Standards 17; Standard; International Financial Reporting Standard 16.

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## **PROPOSTA DE KEY PERFORMANCE INDICATORS UTILIZANDO O BENCHMARKING NUMA EMPRESA DE TRANSPORTES PÚBLICOS**

O presente trabalho visa rever o painel de indicadores e, através do benchmarking, explorar os indicadores chave de desempenho para os transportes urbanos, com foco no desempenho de uma empresa de transporte público. Pretende-se identificar as lacunas de desempenho e estabelecer metas e medidas para preenchê-las, bem como aprender com a experiência de cidades com melhores desempenhos. Tendo em conta a utilização do processo de benchmarking realizamos um estudo exploratório através do qual se pretendeu obter informações relevantes sobre a empresa em estudo. O estudo permitiu realizar alterações pertinentes aos indicadores existentes e definidas novas metas. Seleccionamos os indicadores chave de desempenho capazes de solucionar algumas falhas na compreensão e na análise dos resultados.

**Palavras chave:** Benchmarking; Controlo de gestão; Key performance indicators; Transportes públicos.

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## NON-FINANCIAL ASSETS IMPAIRMENT – EFFECTS FROM THE CRISIS

The present study analyses the potential impact of the recent financial crisis in the recognition of impairment of non-current assets recorded by European listed companies. For this purpose, were analyzed 1.383 companies from 14 European countries during the period 2005 to 2014. The results suggest that companies during the financial crisis recognize less impairment of assets, so much those of countries with financial assistance as the country without financial assistance. There is also evidence that the level of enforcement, the size of the company and the debt explain the recognition of impairment of assets that is companies with a low level of enforcement, larger and more indebted tend to recognize more impairment of assets.

**Keywords:** European listed companies; financial crisis; IAS 36; impairment of nonfinancial assets.

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## **DIVULGAÇÃO DE INFORMAÇÃO SOBRE TRANSAÇÕES COM PARTES RELACIONADAS E SUA INFLUÊNCIA NA VALORIZAÇÃO DAS EMPRESAS PORTUGUESAS COTADAS**

O presente estudo tem como objetivos avaliar o nível de divulgação da informação relacionada com as transações com partes relacionadas das empresas portuguesas cotadas, através da criação de um Índice de Divulgação relativo não ponderado; identificar os principais determinantes do nível de divulgação das empresas; e verificar se o mercado valoriza a divulgação de informação sobre as transações com partes relacionadas. Relativamente ao nível de divulgação da informação e conformidade com os requisitos da IAS 24, é possível verificar que as empresas portuguesas cotadas apresentam um nível médio de divulgação de 80%. As principais transações realizadas com partes relacionadas são de natureza operacional (cerca de 71%), nomeadamente Vendas e Prestações de Serviços. Por sua vez, as transações classificadas como atividades de financiamento são as que apresentam um maior peso em termos de valor monetário (cerca de 65%). Os resultados sugerem que as empresas portuguesas cotadas de maior dimensão e mais endividadas apresentam níveis de divulgação superiores. Por fim, não foi encontrada evidência de que o mercado valoriza as empresas que apresentam níveis de divulgação superiores, já que a relação entre a divulgação das transações com partes relacionadas e a valorização das empresas não se revelou estatisticamente significativa.

**Palavras-chave:** Empresas Cotadas Portuguesas; IAS 24; Índice de Divulgação; Partes Relacionadas; Valorização.

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## GOODWILL IMPAIRMENT AND EARNINGS MANAGEMENT: LISBON AND MADRID STOCK EXCHANGES

The purpose of this study was to determine whether the recognition of goodwill impairment losses in companies with listed securities on the Lisbon and Madrid stock exchanges is influenced by management policies, economic, financial, capital market or of belonging (sector and country). Based on an unbalanced panel with 826 observations and using dynamic estimation models (considering in the independent variables two lagged periods), we obtained evidence that the companies use impairment in goodwill as a result management tool and adjusted to market behaviour of capital. This study contributes to the literature by considering a set of indicators that make more robust the conclusions about big bath practices and the use of dynamic regression models, which corroborate the criticisms of the inadequacy of regression models used in most studies when considering naturally endogenous variables. It is understood that the results obtained are useful in analyzing the efficiency of the mechanisms established in the accounting standards by the accounting standardization entities and in the entities that control and audit the information, as to the effectiveness of their performance.

**Keywords:** Earnings management; goodwill; impairment.

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## ACCOUNTING TREATMENT OF EMISSIONS ALLOWANCES AND DERIVATIVE INSTRUMENTS ON EMISSIONS ALLOWANCES

The evolution of the European Union Emissions Trading Scheme for the period 2013-2020, which provides for the issue of allowances to be auctioned, has led to the trading of derivative instruments on these licenses as entities seek to protect themselves against any risks of future price changes. At the international level, the IASB lacks of a specific standard for the accounting treatment of allowances. Thus, in the light of IAS 38 they may be recognized as intangible assets, initially measured at cost, and subsequently by the cost model or the revaluation model. The issue of recognition of licenses granted free of charge is raised, to which IAS 20 seeks to respond. In Portugal, NCRF 26, in its appendix on greenhouse gas emission rights, recommends its recognition as an intangible asset, whether it is acquired for 2 a consideration or obtained free of charge, with initial measurement at fair value. In the case of the emission allowance derivatives, either IAS 39, superseded by IFRS 9, or NCRF 27, prescribe their measurement at fair value, with immediate recognition in profit or loss account. However, since in most of the cases they are transacted with the intention to hedge risk, must be accounted for as cash flow hedges, with recognition of gains and losses as a component of Other Comprehensive Income (IAS 39) or directly in equity (NCRF 27), and subsequently transferred to results.

**Keywords:** CO2 emission allowances; derivative instruments; intangible assets.

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## **THE PREPARATION AND PRESENTATION OF THE ANNUAL BUDGET OF A PRIVATE INSTITUTIONS OF SOCIAL SOLIDARITY TO SOCIAL SECURITY: THE CASE OF THE ALGARVE FOUNDATION FOR SOCIAL DEVELOPMENT.**

The Social Economy integrates a wide range of entities with legal personality that, organized collectively, are created in order to satisfy the needs of its members, producing non-profitable goods or services. The budget and accounts of Private Institutions of Social Solidarity are a set of accounting obligations that these institutions, as well as others similar to Private Social Solidarity Institutions, have to comply with, once they are registered, as such, in Social Security. Even if they are not subject to a visa, Social Security considers it important to hand over budgets in the OCIP application, so that services can consult the data contained therein, important information in the processes of evaluation of social responses when reviewing agreements cooperation. Since 2009, these obligations have been fulfilled, obligatorily, by electronic means, through the OCIP Application. The objective of this work is to discuss and explain the preparation and presentation of the annual budget of an IPSS, the Algarve Foundation for Social Development, which should be submitted in the OCIP application, using the model of budgets - Private Social Solidarity Institutions, available annually on the site of Social Security.

**Keywords:** budgets; OCIP application; private Institutions of social solidarity.

## THE FAIR VALUE AS MEASUREMENT BASIS: THE CASE OF AGRICULTURE

Entities operating in agriculture during the management process have to make decisions, which much depends on the information available at the right time. The timely information and reliable accounting records are essential to ensure the success of decision making. In accounting terms, this issue is regulated in IAS 41 - Agriculture and IPSAS 27 with the same name and, in Portugal, in accounting standard and financial reporting (NCRF) 17 - Agriculture, as well as the standard of Public Accounts (NCP) 11, with the same designation. According to the IASB fair value is the amount for which an asset could be exchanged or a liability settled, between knowledgeable, willing parties that, in a transaction where there is no relationship between them. A biological asset should be measured on initial recognition and at each balance sheet date at their fair value less estimated costs on the point of sale. If we cannot measure reliably the fair value of the biological asset should be measured at cost less any accumulated depreciation and any accumulated impairment losses. Agricultural produce harvested from biological assets of an entity should be measured at its fair value less estimated costs on the point of sale at the time of harvest. For the measurement of biological assets at fair value must be an active market. The NCRF 17 (§ 9) defines active market "as a market in which to check all of the following conditions: a) the items traded in the market are homogeneous; b) can be found at any time buyers and sellers willing to buy and sell, and; c) Prices are available to the public." There may be advantages and disadvantages in the use of fair value in the measurement of a biological asset, a theme that we will develop in this article.

**Keywords:** Accounting; agriculture; decision making; fair value.

## **PUBLIC ACCOUNTING IN PORTUGAL AND IPSAS: THE ACCOUNTING STANDARDS SYSTEM FOR PUBLIC ADMINISTRATIONS**

The Accounting Standards System for Public Administrations (SNC-AP) was approved by Decree-Law No. 192/2015 of 11 September and is the new accounting system for public administrations, which will take effect from January 1st 2017, although there are pilot entities which already apply in the year 2016. As reasons for the adoption of this standard system of accounting are presented in own diploma of approval, the existence of a strong fragmentation and downgrading of accounting standards for the public sector. It is recognized in the same diploma that fragmentation is a serious problem of technical inconsistency, given that affects the efficiency of consolidated accounts in the public sector and involves many adjustments that are not desirable and calls into question the reliability of the information in the headquarters of their integration. More concerns about this problem is felt throughout the public sector, although with particular emphasis on bodies such as the Directorate General for Budget, the General Directorate of Local Authorities and the National Institute of Statistics, which have to aggregate information produced based on budgetary and financial information systems that are inconsistent to build macroeconomic indicators, which are essential to decision-making in the context of fiscal and monetary policies in the European Union (EU). On the reform that the new financial information system determines, high expectations are drawn as well as to their impact on the accounts of the Portuguese government, as it is stated in the diploma text cited above that it solves fragmentation and currently inconsistencies while allowing make public administrations a more efficient and convergent budgetary and financial system with the systems that come currently being adopted internationally. With the approval of SNC-AP will be possible to implement the accrual basis accounting and financial reporting of government, linking it with the current modified cash basis, lay the foundations for a budget of State accruals basis, promote the harmonization accounting, institutionalizing the state as a reporting entity, through the preparation of budget and financial statements on an individual and consolidated basis, increase the alignment between public accounting and national accounts and contribute to meeting the needs of system information users accounting and budgetary and financial reporting of public administrations.

Also with these new accounting standards that SNC-AP materializes, we can still standardize procedures and increase the reliability of the consolidated accounts, with an approach to accounting policies of private enterprises (SNC) and the non-profit sector (SNC-ESNL). The SNC-AP includes subsystems of budget accounting, financial accounting and management accounting. The preparation of the SNC-AP includes especially: • A conceptual framework of public financial information; • Public accounting standards converging with IPSAS; • Models of financial statements; • A standard for the budget accounts; • A multidimensional plan of accounts; • A standard for the management accounting. In this paper we intend to analyze the reform of public accounting in Portugal based on SNC-AP, the impacts that will determine in public institutions at the level of accounting from the previous regime of the POC-P and sectoral plans and also of the resources involved in its implementation. Similarly, we intend to evaluate whether all public bodies subject to its adoption will proceed to its implementation on 1st January 2017, as planned. For this purpose we will use the data available on this subject, including data from the Directorate-General for Budget of Ministry of Finance.

**Keywords:** Consistency; government; public accounting; reform; SNC-AP.

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## THE MEASUREMENT OF INVENTORIES: FINANCIAL ACCOUNTING VERSUS COST ACCOUNTING

The present work aims to carry out an analysis of the measurement of inventories, from a financial accounting point of view and from a cost accounting point of view, in other words, the measurement of the joint production. In order to do so a qualitative methodology was applied based on the study of the accounting and financial reporting Standard 18-"Inventories" and on a review of the literature relevant to the topic. We conclude of the importance that the new models of measurement have on the measurement of inventories, in particular by introducing criteria such as net realisable value and, consequently, the fair value of these assets. We conclude about the importance in determining unit costs of products resulting from joint production, in particular for the purposes of preparation of the financial statements, presenting criteria for the allocation of these costs.

**Keywords:** Cost; Inventories; Measurement.

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## **SOCIAL AND ENVIRONMENTAL ACCOUNTING (SEA) RESEARCH IN THE PUBLIC SECTOR: THE PORTUGUESE CASE**

Research on environmental accounting and reporting practices has been centred on private corporations. In public sector organisations only little research has been carried out. Literature shows there is a lack of empirical research on public social and environmental accounting (SEA) and most studies are largely focused on an AngloSaxon context and more specifically on countries such as Australia, New Zealand and the United Kingdom. Within the Portuguese context, little evidence is available related to public SEA. In fact, there is no tradition of such empirical research in Portugal, particularly in the public sector. Thus, our study aims to enrich the international literature on SEA in public entities by providing a snapshot of Portugal's situation, where empirical evidence is still relatively unknown. Some studies suggest that accountants are involved in the SEA process in public entities, but there is still some room for improvement. This paper also examines the ways in which professional accountants can encourage and support public entities to increase the low-level of sustainability accounting and reporting practices.

**Keywords:** Portugal; public sector; social and environmental Accounting (SEA).

## TANGIBLE FIXED ASSETS: STUDY OF ITS MEASUREMENT IN PORTUGAL AND SPAIN

In view of the comparability of financial information, and follow the outlined by the European Union, private and public accounting systems of Portugal and Spain have been targeted by recent reforms. The purpose of this study is to carry out a comparative study of what is defined in the current private accounting standards (Portuguese Accounting Standards System and Spanish General Accounting Plan) and public standards (Portuguese Accounting Standards System for Public Administrations and Spanish General Accounting Public Plan), in those countries, regarding the measurement of tangible fixed assets. We conclude that the current standards in these countries are convergent regarding the measurement in the initial recognition, with some differences in the measurement after recognition, highlighting the introduction of fair value at this moment of measurement, as a criterion applicable in the revaluation model.

**Keywords:** Portugal; measurement; Spain; tangible fixed assets.

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## DEFERRED TAXES ON THE ENTITIES WITH VALUES QUOTED IN THE EURONEXT LISBON

Deferred taxes results from the difference of treatment for a single operation between the accounting standard' and the tax legislation, which leads to differences between the amounts considered for accounting purposes and the amounts for tax purposes, this in turn has an effect on the effective tax payable. Deferred taxes influence the net result of the period to which the financial statements reports, increasing or decreasing it, inclusive, have several studies that prove that the market reacts to the recognition of those. The objectives were to characterize, by nature and quantity, the variables assets and liabilities taxes' recognized in the financial statements, in association with the total assets and liabilities obtained of the entities considered in the sample and comparative analyze of deferred assets and liabilities between sectors along the period in study. The sample considered corresponds to 35 entities from the universe of entities with titles quoted on Euronext Lisbon in december 2015 (period of 2010 to 2015), with the variables analyzed being collected in the reports and consolidated accounts of the referred ones. Conclude that the amounts of deferred assets and liabilities taxes reveled show an enormous heterogeneity. In 2010 and 2013 were recognized more expressive values of deferred assets and liabilities taxes. Were identified the existence of associations between deferred assets and liabilities taxes and between total assets and liabilities and the deferred assets and liabilities taxes.

**Keywords:** Deferred taxes; euronext lisbon.

## THE COMPREHENSIBILITY OF THE AUDIT REPORT: PERCEPTION INSTITUTIONAL INVESTORS, FINANCIAL ANALYSTS AND CREDIT ANALYSTS

The audit report allows attest to the reliability of financial information expressed in financial statements. This credibility statement is important to stakeholders because it is based on the financial statements that they make their decisions. However, the effect of the audit report on the stakeholder decision-making process will depend on the extent to which the stakeholders' understanding of the document is understood. Thus, this paper aims to assess the degree of comprehensibility of the audit report by institutional investors, financial analysts and credit analysts, analyzing the differences between the groups and evaluating the impact of the degree of comprehensibility of the audit report on the decisions of these stakeholders. Through the application of a questionnaire survey, it was possible to conclude the three groups consider that the information disclosed in the audit report is comprehensible. As such, the degree of comprehensibility of the audit report doesn't affect the decisions of its users. We believe that this conclusion, although contrary to the literature review, is due to the fact that we are facing stakeholders who have a high level of education and whose area of training is mostly in the economic sciences.

**Keywords:** Audit report, comprehensibility, credit analysts; financial analysts; institutional investors.

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## THE IMPLEMENTATION OF INTERNATIONAL AUDITING STANDARDS IN MOZAMBIQUE: IMPACT ON AUDITORS

The formalization of the audit in Mozambique is relatively recent. Thus, although Mozambique is not a member of IFAC (International Federation of Accountants), it adopts the International Standards on Auditing (ISA), issued by it. This requirement essentially aims to increase the quality and uniformity of the audit and, consequently, the credibility of the opinion issued by the auditors. Therefore, this study aims to assess the impact of the implementation of the ISA in auditors, particularly in its independence, rigor and credibility, as well as the difficulties experienced by them in the implementation of these standards process. To this end, we conducted a questionnaire survey, sent to all registered auditors in OCAM (Order of Accountants and Auditors of Mozambique), yielding a response rate of 50%. The results revealed, despite the difficulty experienced by the auditors in the implementation of the ISA in Mozambique, the ISA increase the independence of the auditors, giving more credibility to their work.

**Keywords:** International Standards on Auditing, Auditors, Mozambique, Independence; Financial Information.

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## MUNICIPAL TOURISM TAXES IN PORTUGAL

This paper aims to analyse and compare critically the several municipal taxes on tourism in Portugal. To reach such aim, we start by reviewing some topics which are the key for a juridical analysis of these taxes, such as the classification of taxes in Portugal and the limitation of the powers of municipalities in the field of taxation. Afterward, we explain the several tourism taxes implemented in Portugal, reflecting on issues that arise our attention during the analysis of the regimes. We follow by comparing the essential aspects of the regulation of those taxes. We conclude that the majority of the municipal tourism taxes adopted in Portugal does not abide by the constitutional and legal criteria.

**Keywords:** Municipal tax; Tourism taxation.

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## HOW TOURISM DEMAND DRIVES BUSINESS CREATION - DIFFERENCES ACROSS TOURISM INDUSTRIES THE CASE OF TOURISM SMES IN CASCAIS

Tourism is considered a cluster of different industries – hospitality, travel agencies, tourism animation, and many others. At the destination level, these tourism industries roughly depend on the same tourism markets and the related tourism demand level. A fundamental assumption of entrepreneurship models is that demand is one of the drivers of entrepreneurial opportunities. Tourism industries are in different stages in the tourism value chain. Therefore one might expect that the creation of businesses driven by the opportunity generated by the growth in demand follows different patterns – in terms of the timing of the response to the opportunity and the level of interest from entrepreneurs. However at the governance level, policies tend to look at the tourism cluster as a whole, without considering the specificities of each industry, namely in terms of support to potential business founders. The goal of this study is to explore the differences in business creation across tourism industries over a ten year period (2006-2016). This period accounts for a significant positive inflexion in tourism demand variables– in terms of visitors, overnight stays, total revenue and average expenses by tourist - in the case study destination (Cascais) which allows the study of the response of entrepreneurs to that opportunity. Results suggest that entrepreneurs in each tourism industry take advantage of the opportunity differently. Results have strong implications at policy level decisions, since municipalities intending to support the creation of tourism businesses should consider the specificities of each industry.

**Keywords:** Entrepreneurship; governance; tourism; tourism entrepreneur; tourism destination.

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## DETERMINANT FACTORS FOR DISCLOSURE OF INFORMATION TO ENTREPRENEURS BY LOCAL ADMINISTRATION

This paper aims to discuss which factors influence the disclosure of information to entrepreneurs by public local administration. Nowadays, it is evident the importance given to entrepreneurs in local economies. Nevertheless, in many situations, the access to the information is asymmetric and bureaucracy tends to limit the creation and development of new business. In this scenario, the public local administration plays an important role in promoting a suitable economic context to support entrepreneurship, mainly to overcome the problems with asymmetric information.

Considering this problematic, the empirical study using a two-way cluster analysis, to obtain several municipalities groups, and results reveal that they differ in the level of disclosure of information. Once we obtain the different groups, we will perform an analysis of the variance to test the existence of an association between the proposed determinant factors (social, economic and political) and the disclosure level. Our research highlights that the disclosure of entrepreneurship information is related to the population size, the dependent population, the educational level, the institutional capacity, and the electoral participation.

**Keywords:** Determinant factors; Disclosure; Entrepreneurship; Information; Local Public Administration; Websites.

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## INSPIRING INNOVATION: A CASE STUDY OF SUCCESSFUL BUSINESS FORMATION FROM AN ENTREPRENEURSHIP MODULE

The purpose of this study is to revive the business educational practices offered by one of the 1992 post-universities in the Northwest of England in relation to entrepreneurship. The motivational factor is to illuminate the entrepreneurial initiatives that lead to developing a business. Hence, consideration is given to entrepreneurship education, business ideas, skills, innovation and creativity, which requires practicing and reflecting on the learning obtained from the active participation in the study of entrepreneurship. The methodology used for this research is a case study of an entrepreneurship module that was run for a semester where undergraduate business students were given the opportunity to identify their business idea, write a business plan and execute the business. In total, 25 students took part in the study and shared their experiences of the business educational practices that were offered to them. The use of case allowed the researchers to deal with the subject in more depth. The findings show that there are more benefits in undertaking the entrepreneurship module and can help students to develop an entrepreneurship mindset and change their pre-conceived ideas about entrepreneurship.

**Keywords:** Innovation; Entrepreneurship; Entrepreneurship education.

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## **ENTREPRENEURIAL ORIENTATION AND FIRM PERFORMANCE IN A CONTEXT OF CRISIS. THE MODERATING ROLE OF BOARD GENDER DIVERSITY**

Although entrepreneurial orientation has been generally considered as a driver of firm performance, our knowledge about its impact on firm performance in contexts of economic crisis is yet very limited. To overcome this limitation and to know the impact of entrepreneurial orientation on organizational performance of SMEs during the final stage of the economic crisis that has affected Spain since end of 2007, we first research the EO–performance link, following Lumpkin and Dess (1996), who added competitive aggressiveness and autonomy to three Miller’s (1983) three original dimensions of risk-taking, innovativeness, and proactiveness, and proposed that not all five dimensions have to covary in the development of EO. We then analyze the influence of the percentage of women on the board on the EO–performance link since gender roles stereotypes associated with EO seems to dominate in Europe. We tested our hypotheses by performing a multiple linear regression analysis on a sample of 241 Spanish SMEs. Results show the influence of competitive aggressiveness on SMEs performance during the economic crisis, as well as the influence of the board’s gender diversity on risk-taking–performance and innovativeness–performance links.

**Keywords** Board diversity; economic crisis; entrepreneurial orientation; gender diversity; performance; SMEs.

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## **INNOVATION AND SUSTAINABLE TOURISM: REFLECTIONS OF THE STATE-OF-THE-ART IN THE PERIOD 2010-2017.**

This article aims to launch the publications on Innovation Strategic Management and Sustainable Tourism, part of the research in the Web of Science database of ISI Web of Knowledge. Thus, the objective of this article is to analyze as characteristics of the publications related to the theme Strategic Management and Sustainable Tourism in the period from 2010 to 2017, totaling 199 selected articles. A methodology used for bibliometric, descriptive research. The survey results show the year with the highest number of publications for 2016 (44). Journal de Turismo Sustentável presented the highest number of publications with a total of 20.

**Keywords:** Bibliometry; innovation; sustainable tourism.

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## RELATION BETWEEN DECISION FACTORS FOR A BUSINESS INCUBATOR AND THE SERVICES AND FACILITIES BY INCUBATES

Entrepreneurs dream with the creation of an enterprise. Nevertheless, the creation for a new business depends on the entrepreneurial intention but the success are linked with knowledge and support to evaluate the business project in several dimensions. Business incubators played an key role in support and follow up new incubates. This research aims to study the relation between decision factors for business incubation and services and facilities provided by incubates. The results suggest a relation between services supplied by Business Incubators and services and facilities by incubates during incubation process, and this services change during the incubation period.

**Keywords:** Business Incubator; Decision Factors; Incubates; Services and Facilities.

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## ECO-INNOVATION AND THE PARADIGM OF THE CIRCULAR ECONOMY

This paper analyzes the problem of moving from the business model of linear economy to the circular economy model. It investigates the role of public policies in the implementation and development of eco-innovation in Portugal, as well as the main measures imposed by the European Union.

**Keywords:** Circular economy; eco-innovation; sustainability.

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## KEY BUSINESS PERFORMANCE INDICATORS OF NTBFS/ TECH ENTREPRENEURS

Technology-based entrepreneurship is a subject of growing interest in both academic and management field, as considered as a factor with significant impact on the economy revitalization. Although it is still a under-analysed phenomenon. Therefore, the present research focuses on reaching an approximation to the success ratios of the New Technology-Based Companies (NTBF) through a descriptive analysis of key business performance indicators. We conclude that in order to improve the success indicators and upgrade their competitiveness, the NTBF should enhance the strategies aimed at increasing the market share with special emphasis on the speed of response to the clients' demands and those related to the employees satisfaction. Both strategies are of particular relevance to the company's productivity. At the same time, this business performance strengthens high quality standards of products or services, as well as commitment to high level of customer satisfaction and innovativeness.

**Keywords:** Entrepreneurship; , Key Business Performance Indicators; new technology-based enterprise; NTBF; technological entrepreneur.

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## **MORAL AND SEXUAL HARASSMENT RIGHT AND PROTECTION: ANALOGUE ASPECTS BRAZIL AND PORTUGAL**

The issue of moral and sexual harassment persists in formal and informal discussions. Easily, we found someone who went through one or both situations. On dealing with harassment, we focus on action, not on subject. It is not recent in psychology that the object of study can be "instead of the individual, a situation and confused with the effect that this situation gives rise to, with the solution sought or found of the difficulties it presents" (Wallon, 1966, p.89). On this basis, and based on research by Corpus Latente on the Internet (Souza & Souza, 2011), our research question is: to perceive in harassment, in what aspects do Brazilian and Portuguese jurisprudence coincide? This study takes a qualitative research approach to multiple case studies based on the recent strengthening of the legislative framework for the prevention of harassment at work through amendments to the Portuguese Labor Code and the penalties charged to agents in Brazil and Portugal. The Brazilian civil code and its civil consequences and the Portuguese labor code will provide the legal framework to support this study.

**Keywords:** Harassment; Legal protection; Right; Sexual harassment.

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## ISO 14001 IN PORTUGUESE COMPANIES AND ITS ENVIRONMENTAL COSTS

Environmental concerns have been growing worldwide. Organizations have shown interest in minimizing the problem, using environmental strategies and policies that interact with companies, once in their activities they are responsible for actions that may affect the environment. The aim of this study is to analyze the treatment and use of environmental costs as part of environmental accounting produced by ISO 14001 certified companies in Portugal and the benefit of this treatment and use. A research was carried out using a sample of portuguese ISO 14001 certified companies. The contribution of this study is to alert companies for the need to a deeper analysis of environmental costs. Concluding, environmental accounting allows the analytical registration of different environmental costs, thus contributing to a more effective management. ISO 14001, contributes to a more efficient operating control which in turn allows a better and more conscious decisions making.

**Keywords** Environmental Accounting; Environmental Costs; ISO 14001; Portugal.

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## **BUSINESS STRENGTHENING FROM THE PERSPECTIVE OF SOCIAL RESPONSIBILITY FOR RESTAURANT LIBARDOG, OF THE CITY OF BUCARAMANGA, COLOMBIA**

In order to carry out this research, the Stakeholder groups that impacted each of the activities of the Libardog Quick Meals restaurant in Bucaramanga, Colombia were identified. The community was identified, the residents of the Sotomayor neighborhood of the city of Bucaramanga, Restaurant employees, customers of the establishment, suppliers of raw materials and services and shareholders; A diagnosis was made where the requirements were determined for each stakeholder group and based on this, strategies based on Corporate Social Responsibility (CSR) were established. A two-year action plan around CSR was proposed for each of its Stakeholders, which was based on the Balanced Score Card (BSC) methodology.

**Keywords:** Balanced score card; corporate social responsibility; stakeholders; strategy.

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## IS DISCLOSURE OF CORPORATE SOCIAL RESPONSIBILITY ASSOCIATED WITH FIRM PERFORMANCE?

The relevance of ethics to the management of modern companies has gradually increased. In recent years, economic, environmental and social information has become a key issue in the strategic agenda of competitive companies. This study investigates the relationship between the disclosure of corporate social responsibility (CSR) reporting and firms' performance. We use a sample of 51 firms belonging to the World Business Council for Sustainable Development in Portugal. We construct an index of CSR based on the content analysis of the companies' sustainability reports. Contrary to previous literature, we did not find a relationship between corporate social responsibility disclosure in Portuguese firms and their financial performance. However, additional results demonstrated that social responsibility disclosure in larger firms is associated with a higher level of performance.

**Keywords:** Corporate social responsibility; disclosure; firms; performance; Portugal.

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## **DETERMINANTS OF STOCK MARKET PRICE OF THE FIRMS NON FINANCIAL IN EURONEXT LISBON**

The study of the determinants of stock prices has, for several decades, aroused great interest in the field of finance, since they reflect information obtained in different environments and at different levels. The serious economic and financial crisis we are experiencing in recent years, coupled with increased uncertainty in financial markets, makes the analysis of economic and financial indicators a factor that investors have increasingly into account to invest rationally. In this study, after collecting information on 20 non-financial companies that are part of the Portuguese stock market, the econometric methodology of Ordinary Least Squares (OLS) regression will be applied to find out which indicators (micro and macroeconomic) have greater explanatory power in the market price of the shares of these companies. Through the use of two samples, we intend to investigate whether the fact that a company belongs to the group of the 20 largest companies in the Portuguese stock market, leads to differences in relation to the results. The conclusions drawn indicate that there are differences, since the results obtained allow us to conclude that variables with a significant statistical impact on the rate of change of stock prices of PSI 20 companies cease to be when the sample is extended to companies of the PSI Geral - this is the case of macroeconomic variables. The aim of this study is that the information derived from it can provide users with a tool to analyze and support their investment decisions.

**Keywords:** Euronext Lisbon, fundamental analysis, PSI 20, stock prices.

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## **EVOLUÇÃO DOS CINCO MAIORES BANCOS NO MERCADO FINANCEIRO BRASILEIRO EM RELAÇÃO ÀS DIRETRIZES DO PILAR 3 DO ACORDO DE BASILEIA 2**

A presente pesquisa tem como objetivo central a análise da evolução e os fatores determinantes para a divulgação de informações sobre os riscos financeiros segundo o estabelecido pelo Acordo de Basileia 2 e pelo IFRS-7 no mercado bancário brasileiro. A amostra estudada foi formada com base na importância dos bancos para mercado financeiro. Desta forma, selecionou-se os cinco maiores bancos públicos e privados no país, com exceção da Caixa Econômica Federal. Para realizar o estudo, foi elaborado um banco de dados primários resultante da análise de informações financeiras trimestrais de cada um dos bancos entre 2010 e 2014. O período estudado foi estabelecido em função de que só a partir de 2010 as diretrizes do Pilar III do Acordo de Basileia 2 se tornaram obrigatória para as instituições bancária no país. A metodologia utilizada foi a de dados em painel, pois buscava-se analisar o comportamento de várias variáveis entre os anos de 2010 e 2014. Os resultados obtidos mostram que os maiores bancos brasileiros vêm evoluindo em termos evidenciação de informações, além de mostrar que o Banco do Brasil, uma sociedade de economia mista, possui uma maior propensão de divulgação do que os bancos privados. Dentre os fatores determinantes para o nível de divulgação dos riscos financeiros, apenas a eficiência operacional, a produtividade, a liquidez e a dimensão da instituição se mostraram significativos.

**Palavras-chaves:** Basileia 2, *disclosure*, IFRS-7, evidenciação, setor bancário.

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## THE IMPACT OF BUSINESS RISK ON CAPITAL STRUCTURE OF PORTUGUESE HOTEL COMPANIES

This study investigates the impact of business risk on capital structure of Portuguese hotel companies. Using tobit regression, we conclude that the level of debt of Portuguese hotel companies is positively affected by business risk. This relationship suggests that the banking institutions grant loans due to the existence of real guarantees or the personal risk of the owner of the company rather than the risk of a business that is known to be high, given the results of the hotel industry being particularly affected by seasonality, economic context and management capabilities, among other factors.

**Keywords:** Business risk; capital structure; hotel companies; tobit regression.

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## **STRATEGIC MANAGEMENT AND SUSTAINABLE TOURISM: A BIBLIOMETRIC STUDY OF SCIENTIFIC PRODUCTION ON THE WEB OF SCIENCE IN THE PERIOD 2007-2017.**

This article had as its purpose to present the State of the art and to try to discuss the interfaces and articulations between the constructs Strategic Management and Sustainable Tourism. Thus, the objective of this article is to analyze the characteristics of the publications related to the theme Strategic Management and Sustainable Tourism, from 2007 to 2017. The methodology used was a bibliometric, descriptive research. The research was conducted through the Web of Science database of ISI Web of Knowledge, totaling 153 articles selected. The results of the survey show that the year with the greatest number of publications was 2016 (32). Journal of Sustainable Tourism presented the largest number of publications with a total of 13.

**Keywords:** Bibliometry; strategic management; sustainable tourism.

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## STRATEGIC MANAGEMENT - UNDERSTANDING ITS EVOLUTION AND FUTURE CHALLENGES

The global economy changed the way products and services are exchanged and reminded organizations' managers to find new ways to obtain competitive advantage and formulate their strategy in the global market. Thus, this paper aims to perform a systematic literature review to identify the main theoretical topics of global strategy in the past 43 years using bibliometric analysis. The results allowed to identify and cluster five main trends: firm performance in the global market, power and market space development, government regulation, economic periods, and societal changes. It also allowed to provide potential gaps of global strategy addressing: entrepreneurship, competitive strategy, capitalism, transitions, climate change, law, portfolio, financial performance, global sourcing and global value chain. Conclusions and implications to the academia and practitioners are drawn. Directions for future research on the topic are also provided.

**Keywords:** Bibliometric Analysis; Global Strategy; Research Gaps; Systematic Literature Review

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## EVALUATION OF THE BALANCED SCORECARD AS A GLOBAL ALIGNED INTEGRAL SYSTEM IN AN OIL AND GAS COMPANY

Based on a bibliographic review, the requirements and key success factors to evaluate the implementation of the Balanced Scorecard (BSC) as a global aligned integral management system are presented in this paper. As an application case, the diagnosis of the process of implementation of the BSC in an oil and gas company is made, for which interviews were applied to human talent from different organizational levels and the deployment of BSC was analyzed from the strategic level, based on the objectives, indicators and goals corporate level, through level Tactical of the business unit of Innovation and Technology, until reaching the individual objectives of the collaborators of the area of asset management at the operational level. The evaluation made it possible to identify strengths and weaknesses in each phase of the BSC and to conclude that, despite some opportunities for improvement, the prioritization of strategic initiatives according to objectives, the existence of compensation programs linked to the fulfillment of individual objectives, the link between budget planning and strategic plans, and the articulation between the planning and control systems are samples of the strategic alignment and the maturity of the BSC in the organization studied.

**Keywords:** Balanced Scorecard (BSC); oil and gas company; strategic alignment; strategic deployment.

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## **MEDIUM AND LARGE COMPANIES PROFILE WITH ADVANCED ICT APPROPRIATION THAT FAVORS AND DISFAVORS A HIGHER SUSTAINED PERFORMANCE**

The process of globalization of the world economy has imposed a great challenge in the search for business competitiveness. This research studies the factors of the entrepreneurial profile that favored or disadvantaged the achievement of a superior performance sustained in the period 2013 to 2015 in the 213 medium and large companies of the metropolitan area of Bucaramanga (AMB, Santander, Colombia) with advanced appropriation of information and communication technologies, for which the performance of its Dupont profitability was evaluated against the economic sector at the national level. The difference-of-proportions test using the t-student distribution with the Minitab-v17® software allows a 10% significance conclusion to be drawn that the factors that favored the achievement of a sustained superior performance were: having 51 to 200 employees, be limited liability or simplified stock companies and certify registration to contract with the State and certifications in quality management systems, safety and health at work and environmental management. The factors that disadvantaged were: less than 10 and more than 200 employees, be over 28 years old, be public company, offer products for final consumption and serve final customers, intermediaries and international markets. These results facilitate the local government to focus efforts to improve regional competitiveness.

**Keywords:** Competitiveness; corporate profile; information and communication technologies (ICT); medium and large companies; sustained superior performance.

## BALANCED SCORECARD: BACKGROUND AND PERSPECTIVES

This paper describes the Balanced Scorecard development in the last twenty-five years (1992-2017). It starts by the identification of the main initiatives that contributed for the BSC growing and evolution around the world during that period. After, we will introduce an interpretation of some actual tendencies that we have been observing in the use of BSC. Based on those tendencies, we develop two scenarios for the BSC evolution for the next eight years 2018-2025. These are global scenarios, but the Portuguese organizations may get benefits from it. We will finish the article presenting a synthesis with conclusions, limitations of the investigation and suggestions for futures works in the BSC field.

**Keywords:** Balanced Scorecard; Corporate Performance Management; Strategy Execution

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## **LACK OF HUMAN RESOURCES IN MOLDS INDUSTRY: STRATEGIC AREAS TO ACT**

In recent years, the molds industry has increased and it is considered an important export industry for Portugal. However, despite of its new technology and modernization, the employers complain the lack of human resources in this sector. Some CEO's believe that many young students don't know the opportunities of this industry. This research analyzes the main reasons for the distance between students and industry and conclude with some strategic areas to act to solve the problem. This research try to achieve some guidelines which could be used for future procedures in molds enterprises, schools or eventually other industries with the same problem.

**Keywords:** Lack of human resources; Molds industry; Strategic areas.

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## SHOULD I STAY OR SHOULD I GO? DYNAMICS OF PERCEIVED EMPLOYABILITY AND ITS INFLUENCE ON TURNOVER INTENTION

Dynamics of perceived employability and its influence on turnover intention Employability is the individual's ability to get and retain a job or to obtain a desired job. Employability is critical both for organizations and for individuals. For the organization, having employable individuals is a way to facilitate the adjustment to market requirements as the organization possesses a broader set of skills. For the individuals, is a way to promote career success based on the individual's adaptability, mobility, career development and expertise. Theory suggests that perceived employability - the individual's perception of his or her chances of getting a job in the internal or in the external labour market - precedes turnover intention. From the organization's perspective, some level of turnover might be desirable but not that of highly employable individuals. In fact, the literature in the field has addressed what is called the employability paradox for the organization - i.e. how to promote employability and prevent turnover, simultaneously. However, the suggested relation between perceived employability and turnover intention seems not to hold up in many empirical studies. We argue that in part this is due to how perceived employability is measured. Although employable individuals may identify career opportunities inside or outside the organization, and the competencies needed to pursue opportunities inside the organization might be different from the ones needed to pursue career opportunities elsewhere, this distinction has not been made in many studies. Most studies address employability as a unidimensional construct but in this study, we intended to study the dynamics between internal perceived employability and external perceived employability and the

influence on turnover intention, thus answering to the call of previous studies to make this distinction. Using a sample of 447 workers from diverse companies and sectors, a SEM model was developed. The hypothesized research model evidences good adjustment indices and explains 66% of the variance on employee turnover. Results show that, as expected, internal employability is negatively related, and external employability is positively related, to turnover intention. However, turnover is mostly dependent on internal employability rather than on external employability. Moreover, studying the dimensions separately allowed the identification of four profiles of employees in terms of the dynamics between internal and external employability, with strong managerial implications namely for reducing the employability paradox.

**Keywords:** Employability, Perceived Employability, Turnover Intention.

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## CAPACITOR RECRUITMENT FUSION METHODOLOGY: CASE STUDY

The Project entitled Methodology for Recruitment Capacitor: a case study (Fusion Resourcing - A case study) emerged from a need of the firm Innovagency SA that operates in the technological field and in the digital communication field. This need is associated with the difficulty of recruiting programmers with specific technical knowledge and skills related to the most sophisticated technology platforms, currently used on the web. It presents the design and implementation of a synergetic fusion, recruitment, selection, and training and integration solution supported by a "Trainee Academy" called "i9.station". Based on the results obtained, the interest and potential of this fusion approach it is approve. Both in terms of recruitment effectiveness and the effectiveness of the selection process associated with training, as well as in the speed and strength of both competency acquisition and process of socio-professional and technical integration in the firm and in the work teams, proving, above all, an investment capable of generating generous positive returns.

**Keywords:** Employability; integration; recruitment; selection; "trainee"; training,

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## EMOTIONAL INTELLIGENCE AS AN ANTECEDENT OF STRESS AND BURNOUT IN ALGARVE'S HEALTH CARE PROFESSIONALS

Health professionals face professional, personal, interpersonal and social challenges, requiring emotional regulation in order to avoid situations of stress and burnout. This study aims at analyzing the relationship between emotional intelligence (IE), stress and burnout, describing the importance of IE as in burnout prevention. A survey was conducted with 146 health professionals, doctors and nurses, from Barlavento of the Algarve (a South Portugal region). The results highlight the importance of IE in preventing stress and burnout. EI, therefore, appears as a competence to be developed in professionals by health institutions.

**Keywords:** Burnout; Emotional Intelligence Stress; Nurses; Physicians.

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## PROFILE OF BUSINESS AND HUMAN CAPITAL IN THE TOURISM SECTOR: A CASE STUDY OF THE MUNICIPALITY OF BARCELOS

This study aims to explore and understand the future human capital needs in the tourism industry, based on a sample of enterprises located in the municipality of Barcelos, belonging to the sector "Hotels and restaurants", "Recreational and cultural activities" and "Transport and logistics". This study focused on both skills, professional and personal, to be held by the collaborator, required by the business sector in the recruitment and personnel selection process. It also analyses the process of recruitment and selection, including the most used means for the recruitment and selection of employees as well as training programs. Thus, for this study, quantitative methodology was chosen throughout five questionnaire inquiries filled out by the interviewer, and the qualitative methodology through five individual interviews, by applying content analysis and processing of data. The results allowed the development of the ideal profile of the tourist collaborator to the municipality of Barcelos as well as the characterization of the business sector of Barcelos, its recruitment and selection of personnel process.

**Keywords:** barcelos; human capital; professional and personal skills; tourism.

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## THE LEADERSHIP STYLES AND THEIR INFLUENCE ON PERFORMANCE IN EMPLOYEE PERCEPTION: CASE STUDY AT SANTA CASA OF MISERICÓRDIA, VILA VERDE

The leadership and types of leadership are an issue that has required a lot of attention, both by researchers and professionals from different areas. The main focus of organizations is productivity and consequently the results. To this end, it is important to focus on performance, commitment, effectiveness and efficiency of workers of various departments and the third sector is no exception. This case study, conducted at the Santa Casa of Misericórdia of Vila Verde, aims to understand if the type of leadership of each department influences the performance of employees. For this purpose, a questionnaire was elaborated and then distributed at 140 employees of different departments. It was used the Multifactorial Leadership Questionnaire developed by Bass (1985). It was verified that the transformational and transactional leadership styles are the most adopted by the leaders of this institution. In this study, passive leadership is the least verified style. It was verified that the charisma was the style of leadership with greater impact on the efficacy and satisfaction of employees and the variable intellectual stimulation was the greater impact on extra effort.

**Keywords:** IPSS; leadership styles; performance

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## **HIGH PERFORMANCE WORK PRACTICES AND ORGANISATIONAL COMMITMENT: CONTRIBUTIONS TO THIS ANALYSIS IN A CONSULTANT COMPANY**

This research aims to analyze the relationship between high performance work practices and the organizational commitment of the workers of an organization of innovation and technology consulting. At the methodological level, a case study was carried out, based on the application of a questionnaire survey on the components of organizational commitment (Nascimento, Lopes & Salgueiro, 2008) and the perception of workers regarding high performance work practices (Esteves, 2008). The sample is mainly composed of male professionals, between 26 and 34 years old and with a undergraduate or bachelor's degree. The results show some consistency with previous empirical studies: high performance work practices are present in this type of organization; professionals are, above all, affectively committed to the organization; there are significant correlations between high performance work practices and organizational commitment, especially at the level of affective commitment. The formulation and implementation of a set of specific work practices, in the consulting context, tends to increase the levels of commitment of the workers with a view to achieving better individual and organizational results.

**KEYWORDS:** Consulting firms; high performance work practices; organizational commitment.

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## IMPLEMENTATION OF AN INTEGRATED RECRUITMENT, SELECTION AND INTEGRATION PROCESS

This paper analyzes the process of recruitment and selection, aiming at guidelines establishment to implement a project that can facilitate and optimize recruitment, selection, integration and socialization in the organization. Particular focus was given to the applicability of e-recruitment, through social networks and employment portals, in a private sector company. Another objective consists in showing the importance of these digital resources in recruiting the ideal candidates for the proposed jobs and in helping the integration and socialization of new coworkers. Human resource specialists, experts in recruitment and selection were interviewed to collect data on the importance and relevance of e-recruitment. Also newly hired employees were questioned to demonstrate the effectiveness of e-recruitments, from the perspective of job seekers. Finally, a project was carried out to implement new digital tools in the company. This paper concludes that as online social networks and e-recruitment portals, are, in the dissemination of the job offer and in promoting the company's image.

**Palavras-chave:** E-recruitment; e-recruitment websites; human resources online; social networks.

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## **JOB SATISFACTION IN A TOURIST RESORT IN THE ALGARVE**

An empirical study was conducted at a tourist Resort in the Algarve, with the goal to analyse the level of job satisfaction of the employees. A questionnaire was applied to 221 employees and showed that, for the most part, the employees feel job satisfaction. It was found that, on average, the employees who have been in the organization for more years feel less job satisfaction and are overall less satisfied with the organization; employees who have completed a higher education have higher job motivation levels, as do employees with a supervising role; employees that have not yet been a whole year in the organization are more satisfied with their work environment than employees who have been in the organization for more than ten years; employees whose academic qualifications are a professional course show higher levels of job satisfaction than employees with a secondary education.

**Keywords:** Job motivation; job satisfaction.

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## **HUMAN RESOURCES MANAGEMENT AND ORGANISATIONAL COMMITMENT: CASE STUDY IN A PRIVATE SOCIAL SOLIDARITY INSTITUTION**

The present study seeks to analyse the perceptions of workers concerning the human resources management practices and the organisational commitment. The main goal is to identify and analyse the relationship between those practices and the organisational commitment in a Private Social Solidarity Institution. For the data collection we apply a questionnaire survey, a semi-directive interview and documentary analysis. The main techniques of data collection were the semi-directive interview with the president of the institution and the questionnaire survey of the workers. The main results in this study meet and agree with some empirical studies. We conclude that human resources practices are present in a differentiated way in this organization and the workers are committed at different levels to it. At the same time, there is a significant correlation, sometimes with statistical significance, between human resource practices and normative commitment, and a low correlation, without statistical significance, between human resource practices and affective commitment.

**KEYWORDS:** Human resources management practices; organizational commitment; social solidarity institutions.

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## THE ROLE OF THE GENDER VARIABLE IN ORGANIZATIONAL CONFLICT MANAGEMENT: A TEXTILE COMPANY CASE STUDY

The study of conflict in the field of Organizational Behavior, as well the comprehension of gender roles in organizational conflict management, has gained an increasing interest of the scientific community. The main focus of this investigation is to analyze the impact of gender (both male and female) on choosing different styles of organizational conflict management. In order to categorize different strategies adopted in conflict management in a sample of 214 employees from a textile enterprise (127 women and 87 men), the Rahim Organizational Conflict Inventory (ROCI-II) was used, since it is widely used in studies of conflict management (e.g., Brewer, Mitchell & Weber, 2002; Munduate, Alcaide & Ganaza, 1993; Rahim, Magner & Shapiro, 2000). The intent is to relate gender with five conflict management styles: Obliging, Dominating, Avoiding, Compromising and Integrating. It was verified that all the items presented higher factor weights in the dimension that they intend to measure, thus exhibiting in conformity with a latent structure that estimates four distinct styles of conflict management. The results obtained in this study didn't achieve the five dimensions stated by Rahim and Bonoma (1979), with the "Obliging" dimension excluded, once it was being confused with the "Integrating" dimension. The "Integrating" style was found to be the most used by both genders and within each of the different conflict management no significant differences between genders was found. However, styles "Dominating" and "Compromising", the least used, are slightly more used by males, while the "Integration" and "Avoiding" styles, the most used, are marginally more used by female gender. Although there are many studies that test gender differences in conflict management, the results are contradictory (Holt & DeVore, 2005).

It should be noted that most of these studies used relatively small convenience samples and included few women. Our study shows a balance in the number of individuals of the two genders and the sample has a reasonable size. This study intends to contribute to fill the existing gap with regard to the study of gender in conflict management in Portugal.

**Keywords:** Conflict; gender; management styles organization.

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## THE INFLUENCE OF MULTICULTURAL COMPETENCES IN WORK WELL-BEING AND WORK PASSION

This study aims to assess cultural intelligence and multicultural personality as predictors of work well-being and work passion. Based on a sample of 240 workers aged 20 to 64 years ( $M = 36.78$ ,  $SD = 10.22$ ), multiple linear regression was carried out. The results show that emotional stability is the dimension with the highest predictive value for both constructs. On the other hand, cultural intelligence has no significant predictor effect. As organisations must invest in enhancing work well-being and work passion, the identification of their predictors is of the utmost importance.

**Keywords:** Cultural intelligence; multicultural personality; work passion; work well-being.

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## CAMPING CONSUMER BEHAVIOR: AN EXPLORATORY STUDY WITH YOUNG PORTUGUESE ADULTS

The current growth trend of nature tourism has brought a new impetus to camping internationally. However, in Portugal this tourism modality is failing to attract national tourists, considering both the decreased number of campers and the apparent inability to attract the younger segment. The present study aims to explore the perceptions and motivations of young adults for camping. A qualitative approach was adopted in the form of focus groups, in which 45 Portuguese aged 18 to 31 shared their experiences with, perceptions of, and intentions to camping. The results show that camping is highly associated with activities particularly relevant to the leisure of young adults, such as music festivals, and it is associated with comfort detachment and contact with nature. The study also demonstrates that this market segment has potential for growth, provided that camping offers are associated with a proper level of additional services, related not only to the nature experience provided but also to socialization, comfort, and security that allow adequate enjoyment by young adults.

**Keywords:** Consumer behavior; future intentions; motivations for camping; nature-based tourism.

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## LET'S GO GLAMPING? AN EXPLORATORY STUDY WITH PORTUGUESE TOURISTS

Although still little-known, glamping has become a nature-based tourism option for people who want a high level of comfort. The offer of this type of accommodation is growing, namely in Portugal, but there are still few studies that address motivations and other relevant factors explaining their adoption or rejection by tourists. The present study took a qualitative approach, by conducting 7 focus groups held in 2017, with the aim to explore relevant aspects of consumer behavior, specifically past experiences of camping and glamping, present motivations and future intentions of glamping. From the results it was possible to identify interesting clues for managers of this type of tourism businesses, both for the development of the offer and for increasing the effectiveness of reaching each market segment.

**Keywords:** Consumer behavior; future intentions: glamping in Portugal; luxury in camping; nature-based tourism; tourists' motivations.

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## MANAGEMENT CONTROL SYSTEMS (MCS) DESIGN IN TOURISM – EVIDENCE FROM A CASE IN RURAL HOSPITALITY OF SMALL/ MEDIUM SIZE

The Tourism and Hospitality sector are strategic activities for the Portuguese economic and social development, being caters of investments which might attenuate regional/rural asymmetries. Accordingly, this paper proposes the design of a Management Control System (MCS) for Quinta do Pinheiro Velho, a rural hotel with restaurant, event spaces and sports facilities. Based on the need to control the business' daily operations, the proposed system predicts the design and implementation of strategic and operational control tools to support decision-making and follow-up of the company's evolution. Consequently, this case study allows to explore the perceived needs that entrepreneurs face in the context of hospitality industry. To the best of our knowledge this remains unclear in the literature. Additionally, we contribute with this participation research to access suitability and contingencies in designing MCS for Small/ medium sized units. For the implementation of the mentioned MCS, a survey of the company's strategic positioning and recognition of the Key Performance Indicators (KPI's) of the company will be necessary. From these, control tools will be developed to follow the main business units of the company.

**Keywords:** Hospitality; key performance indicators; management control System; rural tourism.

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## STUDY OF THE BENEFITS PERCEIVED BY THE USERS THROUGH THEIR EXPERIENCE IN THE HOTEL SOCIAL NETWORKS

Innovation activities are very much present in the tourism sector as well as in the hotel sector, highlighting the technological development and the emergence of the Internet as the main advances that will enable these sectors to continue their great importance at a global level. In this way, the emergence of social media, which facilitate the creation, editing and exchange of content and that will allow companies to relate more directly and interactively with users. This research aims to study the benefits provided by social networks of hotels to users, in this way a quantitative analysis has been carried out through a questionnaire addressed to followers of hotel social networks or hotel chains. In this way, 4 hypotheses have been proposed based on the study of the relationships between the user experience in the hotels social networks and the 4 benefits identified (functional benefit, socio-psychological benefit, hedonic benefit and monetary benefit), being able to contrast so a better experience in the social network of the hotel provokes an increase of the benefits perceived by the user.

**Keywords:** Benefits; experience; hotel sector; social networks; users.

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## EXPERIENCE MARKETING – THE VALIDATION OF AN EXPERIENTIAL SCALE

The experience marketing (EM) literature has seen a progressive increment and interest from the academia for the past decades, since it empowers organizations to engage consumers in a different, memorable and relevant way. Based on a literature review of the state of the art, an exploratory study was conducted to refine a much-needed operationalization and validation of an experiential scale for retail services. As a result, of an exploratory study, an initial pool of items was found which can be used to measure the experiential services engagement. The results provide managers with new insight in the main dimensions or realms of the experience to consider for the retail services. Impacts for service organizations are also presented.

**Keywords:** Experience, experiential marketing, experiential scale, scale validation.

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## **ANTECEDENTS OF THE INTENTION TO BUY ORGANIC FOOD. THE MODERATING EFFECT OF THE ECOLOGICAL BEHAVIOUR OF THE CONSUMER**

The growing production and demand of organic food, opens doors to research in this regard. The objective of this research is to analyze the formation of the intention to buy organic food, the key being the distinction between ecological and non-ecological consumers, in order to know how they shape their purchase intention in each case. A sample of 72 ecological consumers and 44 non-ecological consumers has been taken and a model of structural equations has been developed to define their behaviors through a multigroup test. The results of this work show the weight of the attitude toward ecological food, the subjective norms and the concern for health, about the intention to buy organic food. And it also reveals the importance of ecological versus non-ecological behavior as a moderating element. This finding throws business solutions in the field of the promotion of organic food.

**Keywords:** Attitude; consciousness; intention; norms; organic food.

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## THE MODERATING EFFECT OF INVOLVEMENT WITH GAME OF THRONES ON THE ATTITUDE TOWARD THE VIOLENCE, THE SEX AND THE STEREOTYPES

In highly competitive environments, companies need to develop products and services that satisfy their customers and generate loyalty. The audiovisual sector has several products that strive to achieve leadership, offering different content such as HBO. Thus, the "Third Golden Age of Television" brings with it an increase in sexual, violent and stereotyped contents. Therefore, this study aims to analyze the attitudes towards these contents in a serie of renown as Game of Thrones, and if it is moderated by the level of involvement with the serie. With this, the results of this study can serve as a tool for marketing managers and television networks in order to adapt the series and communication campaigns of their products.

**Keywords:** Game of Thrones; Involvement; Sex; Stereotypes; Violence.

This work was supported by a research project of group ADEMAR (University of Granada, Spain) under the auspices of the Andalusian Program for R&D, number P12-SEJ-2592, and Research Program from the Faculty of Education, Economy and Technology of Ceuta.

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## FACTORS DRIVING THE INTENTION OF COLLABORATIVE CONSUMPTION: A FIRST APPROACH TO LATIN AMERICA

In the last decade, the initiatives of collaborative economy have gained relevance in Latin America. However, the market is still at an early stage of development. There is little consumer interest about these kind of initiatives and it is unknown what can change the situation. This research seeks to identify the factors that motivate the intention of collaborative consumption to contribute to solve this problem. To do this, a survey was applied to 2080 people between 18 and 64 years of age in Peru. This country was chosen because it has one of the greatest number of collaborative initiatives in the region. The data was analyzed through anova tests and classification tree. The results show that enjoyment, economic benefit, reputation and sustainability variables influence in the generation of an intention of collaborative consumption. Also, after enjoyment, economic benefit and sustainability are the most relevant variables. These findings contribute to enriching the field of knowledge and bring practical implications for management and society. Entrepreneurs may evidence benefits associated with these motivational factors in their business models and with this stimulate the demand. The development of market will contribute positively to the generation of a less consumerist and sustainable society.

**Keywords:** Collaborative consumption, Sharing economy, Intention, Latin America

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## INTEGRATED PROCESS OF PLACE BRANDING: THE CASE OF THE CITY OF LISBON

Place branding is a quite recent discipline in the marketing area, and despite the growing amount of publications there is still a lack of a conclusive definition or framework about the theme. Due to the complexity of places, considering the many dimensions and stakeholders involved it becomes a difficult task to plan a marketing concept and a group of dimensions suggested by Kavaratzis (2009) upon which city managers should act on, being also used to analyze the case of the city of Lisbon. Results reveal that there is a growing importance given to the creation of a brand to the city of Lisbon, yet still on an embryonic level, something that seemed to have not been an obstacle to the objectives proposed by the City Council management.

**Keywords:** City marketing; investment attraction; place branding, place marketing, startup city.

## MILLENNIALS GENERATION: THE THERMAL OFFER THROUGH COMMUNICATION

Times change and, usually, so do the minds. This isn't necessarily upsetting, and a look at our domestic tourism will prove it. Growing significantly since 2000, overnight stays, meals and other hotel related services rose 127% from 2000 to 2016. However, we know that domestic thermal spas have not followed this trend. Available data show us a progressive loss of customers throughout the years. With the current changes in trends and demand, thermal spas have been altering their strategy in communication. Considering that Millennials represent 40% of the work force and buying power, we question if they can respond to the insights promoted by the communication of domestic thermal spas, foreseeing a recovery of this touristic product. In this investigation, we question if Millennials relate to the thermal spas offer, how they interpret the communication strategies and if it is objective and appealing enough for them to make a choice.

**Keywords:** Communication; millennials generation; tourism; thermal spas; web.

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## PLATAFORMAS ONLINE COMO FERRAMENTAS DE COMUNICAÇÃO DE MARKETING NA RESTAURAÇÃO: O CASO DA CIDADE DE LISBOA

Lisbon has become an increasingly important tourist destination at a European level. Despite this, there are still opportunities for improvement in the companies that constitute the touristic offer, as is the case of restaurants. Many restaurants in Lisbon have an unprofessional management with regards to marketing communication. Identifying opportunities for improvement in this area could be a starting point for improving the touristic offer. This article evaluates the marketing communication of 270 restaurants in the city of Lisbon, so that one can understand what is failing or being done well and can identify opportunities for improvement. The aim is to contribute to the good management practices of restaurants in the city. The main method of data collection used was the analysis of online platforms of foodservice establishments in Baixa-Chiado, namely based on the Web Assessment Index. Communication on digital platforms was chosen as the object of study, as it is the main form of contact and search of information by tourists. The results suggest that the restaurants under study use mostly restaurant directories, do not use social networks as much, and have websites with a relatively low quality score. This study contributes to the improvement of restaurant management practices by identifying the main gaps in their online marketing communication and suggests new lines of research on the subject.

**Keywords:** Digital Platforms; Foodservice Industry; Lisbon; Marketing Communication; Tourism.

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## FUN AS A FORM OF INNOVATION

Today's teaching methodologies must be adapted to the actuality of today's students. They live in a world where new technologies are fundamental in the way they have fun. Fun influences positively student motivation and attitude, generating in them the desire for recurrence or persistence of the experience. Based in this argument, this study evaluates how the perception of fun influences the perception of learning, attitude and intention of the student. Regarding the innovation design it is important having in consideration that fun is a relative and situational state and, therefore, difficult to reproduce in a educative context. Thus, it is important to know how students have fun outside the classroom in order to design learning activities similar to this reality and get fun and efficient innovations. To attain the goal, an activity was designed in which students are invited to work in groups in order to create a video showing the practical work completed during the subject. The results prove that the students who consider having more fun with the innovation than the traditionally practical cases exhibit higher perception of learning, better attitude and greater intention to participate in this type of innovation.

**Keywords:** didactic innovation; fun; video.

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## THE CASE STUDY AS A TEACHING TOOL IN MANAGEMENT AND ACCOUNTING EDUCATION. THE CASE OF SUSTAINABLE REPORT PESTANA GROUP

This paper aims to discuss the relevance of use the case study methodology as a tool in management accounting education through the presentation of a Case study from Pestana Group. Several times, students learn easier with examples than with a logical development. They are in fact more inductive than deductive. The use of case studies in classes could be effective in the apprenticeship. The use of case studies in higher education is popular, mainly in business schools. In general case studies follow a narrative that includes: a problem or a question to solve; the description of the problem, with some information about background of the company, sector, etc.; and some data to support the case study, such as, data, links to URIs, images, videos, etc. The case study of Pestana group, are based on the sustainable report from Pestana Group. Pestana Group is the largest hospitality in Portugal. And we aims bring to the classroom this case that enable to discuss strategic topics, such as, disclosure information of sustainability report in tourism industry. The case is divided in sections: First we introduce the theoretical support about the use of case study methodology to teach management and accounting topics. Secondly, presents the instructional case study of Pestana Group, learning objectives, learning outcomes and questions. The case study finishes with some remarks and reflections.

**Keywords:** Case study; Family Business; Teaching Methodologies; Tourism industry; Sustainability report.

## ASPECTOS SUBJETIVOS DA ADOÇÃO DE MÉTODOS QUANTITATIVOS EM PESQUISA CIENTÍFICA

Segundo Bacon (1979), o intelecto humano, quando assente em uma convicção, seja por esta ser amplamente aceita ou por ser de maior agrado do pesquisador, tudo arrasta para seu apoio e acordo. Assim, o sujeito não chega a observar a força das instâncias contrárias, desprezando-as ou até recorrendo a distinções. Dessa forma, o cientista é capaz de rejeitar sobriedade, princípios naturais e experiências em prol de seus sentimentos. Isso reflete a influência de aspectos subjetivos em pesquisa. Eles são capazes de interferir no progresso da produção do conhecimento e geralmente são desconsiderados por defensores dos métodos quantitativos e de sua suposta objetividade. Esse trabalho tem por objetivo analisar os aspectos subjetivos da adoção de métodos quantitativos na pesquisa científica. Para isso, foram aplicados questionários a alunos de doutorado em Administração e em Ciência Política com o intuito de detectar tais aspectos subjetivos. Nos resultados obtidos, destacaram-se algumas subjetividades na escolha de métodos quantitativos: 1) o fato de ter ou não cursado disciplinas de metodologia quantitativa; 2) a maior chance de o trabalho ser publicado; 3) decisão/opinião do orientador; 4) grau de racionalidade/emotividade; 5) os trabalhos científicos que o doutorando lê e busca como referencial adotam primordialmente métodos quantitativos. Sobre os motivos pelos quais os entrevistados declararam utilizar métodos quantitativos, as respostas mais frequentes foram “adequação com o objeto de estudo”, “maior conhecimento/habilidade em relação a outros métodos” e “experiências positivas anteriores”.

**Palavras-Chave:** Epistemologia; métodos quantitativos; subjetividade.

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## METHODOLOGICAL STRATEGIES IN THE FORMATION OF THE TOURIST GUIDE IN DISTANCE EDUCATION (EAD)

This paper aims to investigate methodological strategies used in the formation of the Tourist Guide in a technical course offered in the form of distance education (EaD), promoted by the Rede e-Tec Brasil, in a public educational institution. This is a case study in a course that used b-learning as methodology EaD. The instruments and techniques used for data collection were the participate observation and the documentary research. Theoretical approaches were used to understand the legislation and the concepts that support this research. The analysis and discussions shows the methodological strategies used in the course investigated. The conclusion point that the b-learning methodology is adequate to be used in Technical Courses of Tourist Guide and that strategies should include interdisciplinarity and provide research and extension to students.

**Keywords:** B-learning, distance education, methodological strategies, tourist guide.

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## FOR A GENERAL AND SPECIFIC FORMATION TO TOUR GUIDE: REFLECTIONS ABOUT COURSE PLANS IN BRAZIL

To a wide view about productive processes of a professional activity, in this case, Tour Guide, that compose a wide and complex scene, it is necessary to comprehend them in their different dimensions, like economic, social, politics, cultural and technique, among others. It is believed that the general formation is a necessity, besides the area specific knowledge. In this way, the current work has as objective to analyze the curricular guide plans of Tour Guide technique courses, having as the main choice, general and specific formations proposed in the courses plans offered in Brazil. The study, examined through Discursive Textual Analyze, showed that the curriculum organizations from the researched courses, in their majority, are based in an approach eminently technique, with the intellectual domain in technologies related to Tourism Axis, Hospitality and Pleasure. There are association between learning and knowledge from general and specific formation, but it is necessary more components for general formation, such as more humanization and intrinsic learning to Tour Guide professional development, so that he/she can attend in a wide way the desires thus the agencies, the places, and specially the tourists.

**Keywords:** course plan, general formation, specific formation; tour guide.

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## PORTUGUESE SEWING MACHINE OPERATORS JOB PERFORMANCE AND HEALTH: EXPLORING RELATIONS AMONG PRESENTEEISM, STRESS, ANXIETY AND DEPRESSION

This study is about the relationship between illness and job performance, in a 117 Portuguese sewing machine operators sample. Self-report scales have been used to measure stress, anxiety, depression and presenteeism dimensions. Positive correlations between stress, anxiety, depression and the perception of physical work difficulty and distraction avoidance were found. Perception of completed work while ill was negatively correlated with physical work difficulty and positively with avoided distraction. Regression analysis showed that the perception of physical work difficulty partly explains the variance of perceived completed work and also of stress, anxiety and depression. These partly explain the variance of avoided distractions, and these, in turn, the completed work variance. The results confirm the expected positive relationship between working ill and loss of productivity, and the negative relation with overall performance. Psycho-emotional factors seem to play an important role in how seamstresses deal with physical difficulties and ensure a low loss of productivity when working ill.

**Keywords:** Avoid distractions; job performance; physical and psychosocial health; presenteeism;

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## **SAFETY CLIMATE: A PREDICTOR OF SAFETY BEHAVIORS**

This study aims to analyze the predictive effect of perceived physical and psychosocial safety in safety behaviors. Using a sample of approximately 180 workers ( $M_{age} = 38.03$ ;  $SD = 10.69$ ), the results show that the physical and psychosocial safety climate is a strong predictor of safety behaviors, evidencing a positive relation, that is, the greater the perception of the safety climate that the company transmits, the greater will be the adoption of safety behaviors by the employees.

**Keywords:** Physical safety climate; physical safety behavior; psychosocial safety behaviors; psychosocial safety climate.

## NUMERICAL AND SCIENTIFIC LITERACY AS DETERMINANTS OF RISK MANAGEMENT AND RISK COMMUNICATION

The public lacks the fundamental skills to deal with numerical information and there's a widespread inability to understand quantitative information and to perform basic mathematical operations. The current practices of risk communication and management are often biased, due to the public's lack of statistical competency, but also by the use of one-sided and non-transparent communication formats. When done well, risk communication builds mutual respect between an organization and the target groups with which it is communicating and allows the messages from organizations to be respected, even if there is disagreement. This paper describes common biases in quantitative risk communication and presents recommendations to avoid them.

**Keywords:** Risk communication; Statistical literacy

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## **SOCIOCULTURAL ADJUSTMENT: THE CASE OF TEMPORARY IMMIGRANTS OF AGRICULTURE**

Given the multiculturalism that characterizes the Portuguese society and the high number of temporary rural migrant workers hired each year, this study has as main objectives to identify, on the one hand, the integration practices carried out by the organizations and, on the other hand, identify the main difficulties that these workers feel in their daily lives as well as their degree of adjustment to the host country. The results show that the integration programs of these workers are reduced and centered in the organization and tasks' characteristics, and the communication is one of the greater challenges faced by the direct supervisors. Immigrants feel supported by their organizations and relatively well adjusted at the general and interactional level, presenting slight difficulties in adjusting to work and to some cultural variables.

**Keywords:** Integration; organizational practices; sociocultural adjustment; temporary rural immigrants.

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## THE PROBLEM OF THERMAL ENVIRONMENT IN UNDERGROUND MINING: AN INTEGRATED SOLUTION PROPOSAL USING NEW TECHNOLOGIES AND OPTIMIZATION SOFTWARE

This article discusses environmental conditions in underground mining (in particular, those related with thermal environment), relating them to the negative effects that they can cause in the health, safety and productivity. Aiming to identify the best operating level of a ventilation system is presented a proposal based on a quantitative model combining environmental, physical and metabolic data with ventilation control and optimization software. The combination of all these factors provides an optimized ventilation solution for implementation in the mine. It can be performed automatically and in a real time mode, for each working front through the automatic control of air flows (supplied by localized ventilation systems), with the use of a wireless communication interface between the computer (source) and the ventilation systems (receiver).

**Keywords:** Energy efficiency; mining; new technologies; optimization software productivity; safety; thermal Environment.

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## TOP MANAGEMENT COMMITMENT IN THE IMPLEMENTATION OF HEALTH INFORMATION SYSTEMS: THE USAGE AND BENEFITS ACHIEVEMENT

Researchers are increasingly concerned about the role that Information Technology and Information plays in health organizations. The assimilation of a health information system (SIS) requires organizational changes that are sometimes not easily accepted by health professionals in their practices. Thus, studying how health professionals use SIS and the factors involved in its use can contribute to better understanding how to achieve the benefits that are expected of them. This study intends to understand how the top management commitment influences the users' commitment to the implementation of a SIS and its use and how the use of SIS facilitates the achievement of expected benefits with its adoption. A qualitative, interpretative and case-based methodology was used, using semi-structured interviews, documentary analysis and direct observation. Two Portuguese public hospitals were studied. It was found that the top management commitment, and that of the Clinical Directorate, was pointed out as a critical point in a more rapid and comprehensive implementation of the SIS, influencing the user's commitment and their use of the system, contributing to increase the potential of expected benefits.

**Keywords:** Healthcare Information Systems (HIS); Top-Management Commitment; Perceived Benefits; Information Systems Usage.

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## THE CONTRIBUTION OF SOCIAL NETWORKS TO THE TECHNOLOGICAL EXPERIENCE OF SENIOR USERS

With increasing life expectancy, the aging population is increasing in developed countries. The use of technologies by senior users can contribute to their well-being, especially the internet and social networks, since it enables communication with other people and access to up-to-date information. The present research focuses on the senior population (over 55 years old) that uses social networks, it intends to analyze the valorization (contribution) given to the technological experience associated with social networks, by this age group, as well as to detect use habits. In the present research a survey was disseminated online through social networks to gauge users' behavior. The methodology used considers a descriptive statistics analysis. From the results obtained it was concluded that social networks can contribute to increase the well-being of the older population.

**Keywords** social networks; behavior of senior users; adoption and use of technology; information and communication technology; technological experience.

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## **PASSEIO LITERÁRIO – “NO TRILHO DE TOMAZ DA FONSECA”: DO PROJETO À AÇÃO – OLHARES CRUZADOS**

On the 4th of June, the second trail took place in the district of Mortágua. It was based on the work of the writer, pedagogue, politician, journalist and republican Tomaz da Fonseca. Promoted by the County, more specifically, the Municipal Library, it had as an aim to let know: Tomaz da Fonseca, the Man and the Work. The program is inserted in the more widened scope to make public the writers of Mortágua and the promotion of reading. The first trail took place on the 5th of June 2016. In both trails there was a conversion of natural and cultural public heritage, understood as a social and cultural fact, in places of experiences involving the local communities and attracting some inhabitants of more distant places. In fact, the trail passed through significant and places directly related to the writer, alongside moments of interaction with the participants, like readings, exhibitions, testimonies, representation, music and dance, approaching the three big themes of Tomaz da Fonseca’s works: Religion, Politics and Education. With this presentation our intention is to, through the ‘eye’ of the project’s accountable, Teresa Branquinho, and the “eye” of a participant in the trail, who made an inquiry for its evaluation, Maria Mota Almeida, to get to know a process of local intervention based on literature.

**Keywords:** Cultural identity; cultural itinerary; Mortágua; Tomaz da Fonseca; cultural tourism; literary tourism.

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## INTERPRETAÇÃO E VALORIZAÇÃO DO LUGAR TURÍSTICO: NOS CAMINHOS DE ROSA E JOYCE

Seria possível a literatura influenciar na interpretação dos lugares a serem visitados pelo turista? O presente trabalho visa analisar a influência da literatura na interpretação do lugar, uma vez que existem diversas obras literárias que descrevem lugares e depositam neles significados, e também verificar se a prática do turismo literário pode contribuir de forma eficaz na promoção de um destino e valorizar o patrimônio cultural do lugar. Para responder essa pergunta são abordados conceitos no contexto do turismo literário e analisada a literatura de João Guimarães Rosa e James Joyce como instrumento de valorização do lugar, por meio dos eventos “Semana Roseana” e “Bloomsday”. Embora as localidades relacionadas a esses eventos possuam características geográficas distintas, a ideia de pessoas irem conhecer esses lugares para sentir e ver de perto o que é descrito nas obras literárias, é o que há em comum. Nesses dois eventos ocorrem caminhadas literárias por trajetos que inspiraram os escritores em suas obras e durante os percursos ocorrem narrações de histórias presentes nessas obras. Essas experiências criam sentimentos no turista literário que podem vir a contribuir positivamente em sua relação com o lugar, preservando a memória e o patrimônio cultural visitado.

**Palavras-chave:** Semana Roseana; Bloomsday; turismo literário.

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## **O RIO DE JANEIRO DE JOÃO DO RIO: UMA PROPOSTA DE ROTEIRO LITERÁRIO INSPIRADO EM “A ALMA ENCANTADORA DAS RUAS”**

The aim of this study is to investigate how the representations of the spaces of Rio de Janeiro city center are presented in the chronicles of the book "The enchanting soul of the streets" authored by João do Rio, and, how such representations can contribute to the construction of a new vision of "doing tourism" by those who seek to get to know the city, whether residents or tourists. The research is exploratory and descriptive with a qualitative approach. In terms of methodology, a literature review as well as the collection and organization of secondary data were carried out. Thus, citations and corresponding interpretations of social, spatial and cultural representations were inventoried, resulting in a "reading map" of the author's chronicles and in a "literary tour" inspired by the book.

**Keywords:** *Flâneur*; João do Rio; Literary Tour; Literary Tourism; Literature and tourism

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## SMART TECH PARA A OTIMIZAÇÃO DO TURISMO LITERÁRIO: O PROJETO THE ROUTE

This paper presents the methodology used for the development of literary routes applied to the North of Portugal, within the project "TheRoute - Tourism and Heritage Routes including Ambient Intelligence with Visitors' Profile Adaptation and Context Awareness" (SAICT / 2016, MCTES, Portugal 2020 and FCT) and proposes a reflection on how the use of mobile technologies and applications can influence the tourism experience. The Center for Intercultural Studies of Porto Polytechnic (<https://www.iscap.ipp.pt/cei/>) is responsible for the research, data collection and design of Literary and Cultural Routes, within the scope of this project, led by P.Porto in partnership with its 8 schools, the IPVC and the Douro Azul company. In addition to content production in literary tourism, CEI also collaborates in the elaboration and evaluation of digital narratives (digital storytelling) about the tourist experiences that these literary routes provide, which will serve to gauge the interactivity of Smart Tech and its relevance for the optimization of literary tourism.

**Keywords:** Cultural Tourism; Digital; Literary Tourism; Storytelling; Tourist Experience Technology.

## TRAVEL BETWEEN BOOKS: A VISIT TO BERTRAND AND LELLO BOOKSHOPS

Literature is present everywhere, leaving peculiar marks over time. This essay intends to draw a visit in which readers become tourists and explore two representative places of particular aspects of the Portuguese historical and cultural heritage from mid eighteenth century and early twentieth century: the Bertrand Bookshop, in Lisbon, and the Lello Bookshop, in Porto. This article aims at identifying a new tourism product, which combines literature and tourism through a visit to these two mythical writers' spaces that indelibly preserve the wisdom of books and constitute living knowledge repositories. Articulating historical information and a pleasant and enriching experience, this article aims to awaken the taste and the interest of the visitors to the past, to the books and to the living an unforgettable experience.

**Keywords:** bookshops; historical and cultural heritage; literary places; tourist-literary visit.

