



**RIIC** Revista del Instituto Internacional de Costos

Jul./Dez. 2006

Luisa Fronti de García/ Carmen Fernández Cuesta	EL PROTOCOLO DE KIOTO Y LOS COSTOS AMBIENTALES
Teresa Cristina Pereira Eugénio	ESTUDO DE CASO: IMPLEMENTAÇÃO DE CONTABILIDADE AMBIENTAL
Rosana Fregona de Costamagna	EL PLAN DE ESTUDIO CONTABLE Y LAS DEMANDAS
Patrícia Gomes/Sara Serra/Elisabete Ferreira	MEDIDA E DIVULGAÇÃO DO CAPITAL INTELECTUAL: AS EMPRESAS PORTUGUESAS COTADAS NA EURONEXT
José Ricardo Maia de Siqueira	DVA: VANTAGENS E LIMITAÇÕES DE SEU USO COMO INSTRUMENTO DE AVALIAÇÃO DA ESTRATÉGIA SOCIAL CORPORATIVA

## **EDITORIAL**

**João Baptista da Costa Carvalho** (editor riic) – riic.editor@gmail.com

President, Management School, Polytechnic Institute of Cávado and Ave (IPCA), Portugal

The analysis of costs and the development of Accounting have recently witnessed a change of focus, from the assessment of existing goods and inventories, to the different techniques of cost calculation, in order to obtain useful information for decision making. Within this context, accounting has recently started branching out into managerial accounting, management accounting, management oriented accounting, directive accounting, strategic accounting, etc. On the other hand, other topics have been included as investigational subjects, as well as themes for presentations at congresses, publications, and specialized magazines, such as environmental management, balanced scorecards, information systems, quality, managerial indicators, etc. This suggests a change of emphasis from cost oriented management, or from management cost calculation, to a paradigm that includes the management of costs, a greater concern with future decisions, and with the collection of data and information that may allow the performance of the organization to be more effectively measured. We have also seen a greater concern with predictive approaches, as opposed to the more traditional historical approach.

The International Institute of Costs has organized, every two years, its international congress of costs, which is an opportunity to discuss the most up to date topics concerning costs, accounting and management.

The directors of IIC, at a meeting that was held during the latest congress, which took place in Ipanema (Brazil), has decided to periodically publish an electronic magazine, including articles on the following topics:

- Strategic cost management;
- Costs and management accounting;

- Cost related theoretical developments;
- Cost calculation methodology;
- Application of quantitative models to management and costs;
- Quality costs;
- Management of environmental costs and social responsibility;
- Management of costs, technologies and information systems;
- Management of logistic costs and production chains;
- Cost management in agribusiness and agribusiness-related companies;
- Cost management in commerce and in the service industry;
- Cost management in companies of the third sector;
- Cost management in public administration;
- Cost management in micro, small and medium-sized companies;
- Knowledge management and management of intellectual capital;
- New trends in research related to cost management;
- New trends applied to cost management;
- Cost management and society;
- The teaching of costs and management accounting;
- Cost auditing and management accounting.

We now present the first issue of the Journal of the International Institute of Costs (RIIC), after having appointed the directive board and selected from the articles we were sent. The five articles included were analyzed by at least two assessors, and deal with a wide variety of topics.

The first article, entitled “*El Protocolo de Kioto y los costos ambientales*”, is a reflection upon the changes of both theory and practice related paradigms arising from the ratification of the Kyoto Protocol in industrialized countries. It also presents a study about the information that must be provided by companies, based on Interpretation 3 of IFRIC.

The second article, entitled “*Estudo de caso: implementação de contabilidade ambiental*”, brings us a contribution to companies that aim at introducing environmental issues into their managerial and accounting systems, to the extent that it presents a methodology to collect and to treat financial information of an environmental character.

Adopting a different point of view, the third article, entitled “*El plan de estudio contable y las demandas de la actualidad*”, shows the importance of continued training to professionals of the accounting sector, considering the advances brought about by globalization and greater levels of communication, as well as the need to reappraise study plans in order to train professionals capable of responding both to the new challenges presented by information and to the technologies that were created to deal with such challenges.

The fourth article, “*Medida e divulgação do capital intelectual: as empresas portuguesas cotadas na Euronext*”, is a report on the social and economic context that allowed for the development of intellectual capital, as well as the concepts related to those issues. It also presents an analysis of information disclosure practices related to intellectual capital in Portugal, based on empirical studies.

The fifth and last article of the first issue of RIIC is entitled “*DVA: vantagens e limitações de seu uso como instrumento de avaliação da estratégia social*”, and points out to the importance of the use of Added Value Demonstration indexes as a crucial tool to be included in compulsory financial demonstrations. However, it also points out to problems entailed by this use.

With the publication of this issue, we hope to contribute to the discussion of topics related to accounting and costs, in the hope that all readers become in the near future also authors of articles to be published here, therefore contributing to an active participation in the development of this area of knowledge.

- Strategic cost management;
- Costs and management accounting;
- Cost related theoretical developments;
- Cost calculation methodology;
- Application of quantitative models to management and costs;
- Quality costs;
- Management of environmental costs and social responsibility;
- Management of costs, technologies and information systems;
- Management of logistic costs and production chains;
- Cost management in agribusiness and agribusiness-related companies;
- Cost management in commerce and in the service industry;
- Cost management in companies of the third sector;
- Cost management in public administration;
- Cost management in micro, small and medium-sized companies;
- Knowledge management and management of intellectual capital;
- New trends in research related to cost management;
- New trends applied to cost management;
- Cost management and society;
- The teaching of costs and management accounting;
- Cost auditing and management accounting.