



## Alisamento de resultados e disclosure ambiental: Uma investigação no setor de siderurgia e metalurgia brasileiro [

2014

text (article)

Analítica

The present study aims to investigate the association between the practice of income smoothing and practice of disclosure of environmental information by companies in the steel and metals in Brazil. The sample was selected from the population of companies listed on the BM & FBOVESPA, consisting of 22 companies. The activities of the companies selected are of high environmental impact pursuant to Law 10165/2000. Environmental information was collected Management Reports [MR's] and Notes [N's] in the database of the BM& FBOVESPA. The financial information was gathered in the Financial Statements [FS's] in the database Economática , were identified in N's MR's 542 sentences, classified as "good news" [n = 351], "neutral news" [n = 169] and "bad news" [n = 22]. The model Eckel (1981) - Index Eckel [IE] - was used to identify companies with evidence and without evidence of income smoothing. To analyze the association between IE and News [Good, Bad and Neutral] we calculated the Spearman correlation coefficient. The result of the low correlation evidence with evidence of smoothing companies only disclosed classified information with the attribute "neutral news."Keywords: Management, straightening result, Environmental Disclosure.

The present study aims to investigate the association between the practice of income smoothing and practice of disclosure of environmental information by companies in the steel and metals in Brazil. The sample was selected from the population of companies listed on the BM & FBOVESPA, consisting of 22 companies. The activities of the companies selected are of high environmental impact pursuant to Law 10165/2000. Environmental information was collected Management Reports [MR's] and Notes [N's] in the database of the BM& FBOVESPA. The financial information was gathered in the Financial Statements [FS's] in the database Economática , were identified in N's MR's 542 sentences, classified as "good news" [n = 351], "neutral news" [n = 169] and "bad news" [n = 22]. The model Eckel (1981) - Index Eckel [IE] - was used to identify companies with evidence and without evidence of income smoothing. To analyze the association between IE and News [Good, Bad and Neutral] we calculated the Spearman correlation coefficient. The result of the low correlation evidence with evidence of smoothing companies only disclosed classified information with the attribute "neutral news."Keywords: Management, straightening result, Environmental Disclosure.

The present study aims to investigate the association between the practice of income smoothing and practice of disclosure of environmental information by companies in the steel and metals in Brazil. The sample was selected from the population of companies listed on the BM & FBOVESPA, consisting of 22 companies. The activities of the companies selected are of high environmental impact pursuant to Law 10165/2000.

Environmental information was collected Management Reports [MR's] and Notes [N's] in the database of the BM& FBOVESPA. The financial information was gathered in the Financial Statements [FS's] in the database Económica, were identified in N's MR's 542 sentences, classified as "good news" [n = 351], "neutral news" [n = 169] and "bad news" [n = 22]. The model Eckel (1981) - Index Eckel [IE] - was used to identify companies with evidence and without evidence of income smoothing. To analyze the association between IE and News [Good, Bad and Neutral] we calculated the Spearman correlation coefficient. The result of the low correlation evidence with evidence of smoothing companies only disclosed classified information with the attribute "neutral news." Keywords: Management, straightening result, Environmental Disclosure.

<https://rebiunoda.pro.baratznet.cloud:28443/OpacDiscovery/public/catalog/detail/b2FpOmNlbGVicmF0aW9uOmVzLmJhcmF0ei5yZW4vMzM4NDcwMzI>

---

**Título:** Alisamento de resultados e disclosure ambiental: Uma investigação no setor de siderurgia e metalurgia brasileiro electronic resource]

**Editorial:** 2014

**Documento fuente:** Revista Ambiente Contábil, ISSN 2176-9036, Vol. 6, Nº. 1, 2014, pags. 163-182

**Nota general:** application/pdf

**Restricciones de acceso:** Open access content. Open access content star

**Condiciones de uso y reproducción:** LICENCIA DE USO: Los documentos a texto completo incluidos en Dialnet son de acceso libre y propiedad de sus autores y/o editores. Por tanto, cualquier acto de reproducción, distribución, comunicación pública y/o transformación total o parcial requiere el consentimiento expreso y escrito de aquéllos. Cualquier enlace al texto completo de estos documentos deberá hacerse a través de la URL oficial de éstos en Dialnet. Más información: <https://dialnet.unirioja.es/info/derechosOAI> | INTELLECTUAL PROPERTY RIGHTS STATEMENT: Full text documents hosted by Dialnet are protected by copyright and/or related rights. This digital object is accessible without charge, but its use is subject to the licensing conditions set by its authors or editors. Unless expressly stated otherwise in the licensing conditions, you are free to linking, browsing, printing and making a copy for your own personal purposes. All other acts of reproduction and communication to the public are subject to the licensing conditions expressed by editors and authors and require consent from them. Any link to this document should be made using its official URL in Dialnet. More info: <https://dialnet.unirioja.es/info/derechosOAI>

**Lengua:** Portuguese

**Enlace a fuente de información:** Revista Ambiente Contábil, ISSN 2176-9036, Vol. 6, Nº. 1, 2014, pags. 163-182

---

## Baratz Innovación Documental

- Gran Vía, 59 28013 Madrid
- (+34) 91 456 03 60
- [informa@baratz.es](mailto:informa@baratz.es)