

Dissertações de mestrado defendidas na ECEO durante o ano de 2015

Mestrado em Economia

Março 2015

Aluno: Fernando José Salsinha Sousa

Título: “O crescimento económico em Portugal na atual crise financeira”

Orientador: Professor Doutor Luís Jorge da Costa

Abstract:

The subprime crisis arrived at the United States of America in 2006. The reasons which lead to the subprime crisis in the real estate were: weak oversight, changes in financial regulation, actions by the U.S. Government to increase the number of owners of a dwelling, poor management, corruption and sale of misleading actions by banks. The macroeconomic reasons are excess of demand for capital to be invested, the savings from glutting countries, consequent oil producing countries and low interest by the U.S. government. In 2008 these events have spread to Portugal and European Union. The methodology consists of applying Eviews⁶, with the contribution to the research area of an econometric model presented with explanatory variables of sustainable development, allowing you to investigate their impact on Export Quota as explained variable, for the Portuguese case between 1980 and 2011. The main conclusions, based on econometric analysis proving that the increase in export share has a positive relationship with the Private Consumption Total. Private Consumption Total has some significant results in the Export Quota. The consumption stimulates the production of goods and services, so their surplus is exported. The level of national development is correlated negatively with the efforts of Revenue Public Administration. The financial autonomy is insignificant and does not depend only on exports, its growth variation observed to be very low. Portugal has the ability to create your own recipes, based on demand and domestic fiscal effort, allowing a weak decentralization. In my opinion the strategies for

taking Portugal out of the crisis are increasing innovation by companies to increase competitiveness and employment, reducing and exempting them of ITLP. It's necessary to low VAT in general, not to low wage rate to raise the purchasing power and consumption. It's need to bet on Governance. Member States of the EU, at political level, must be coordinated as a single region of central power.

Keywords: Crisis; Real Estate Market; Interest Rates; Econometric Analyses; Strategies

Mestrado em Contabilidade e Fiscalidade

Janeiro 2015

Aluno: Jânio Ferreira de Almeida

Título: “O impacto do SNC no controlo interno das pequenas e médias empresas”

Orientador: Professor Doutor Eduardo Manuel Machado de Moraes Sarmiento Ferreira

Co-Orientador: Professor Doutor João Miguel Capela Borralho

Abstract:

In the present work are examined the impacts of the transition Official Plan of accounts for the accounting standards system in the internal control of small and medium-sized enterprises in Portugal in the last 3 years. The specific objectives of the study are: to identify and test the existence of significant differences in the headings of the financial statements (balance sheet and profit and loss statement) when presented under POC and under SNC; evaluate the impacts of the adoption of the CNS in terms of internal control. The results show that the individual items of the balance sheet (impairment of assets, accruals and deferrals, Inventories and Supplies) there are significant differences in improving the quality and transparency of the accounting records and disclosures. The application of the conservatism index of Gray shows differences to the regulatory amendment. We prove the usefulness of this study through the results obtained, as it, impacts on the internal control were significant and the risks of these impacts can fuel the internal auditors ' intervention. All conclusions drawn from the study confirm the deductions made previously by other authors, where many of these consider that the NCRF have a

high impact on businesses and that this impact is visible in the quality of DF's businesses.

Keywords: SNC; PME's; Legal Accounts Certificate

Junho 2015

Aluna: Paula Cristina Lourenço Martins

Título: “Reversão Fiscal. Causas e Consequências. Análise Económico-Social”

Orientador: Professor Doutor Domingos Pereira de Sousa

Abstract:

In the current context of economic crisis and difficulties, there has been a sharp increase of fiscal reversal processes undertaken by the tax administration. The significant increase of this type of process has led us to the crucial issue of this work, what causes that are at the root of this problem, leading consequently to analysis of behaviours and performances of multiple agents involved, and conditions that lead to fiscal reversal procedure. It was assessed the Portuguese corporate sector, framing the legal and economic causes that condition or promote actions of managers and administrators. In addition, the accountants, auditors and insolvency administrators may be subject to tax reversal procedure through its activities or omissions, which scrutinized what, are the conditions for which the reversal happens in these cases. It was analysed yet, the assumptions that lead to fiscal reversal, what is the trend of jurisprudence about this theme. Which responsibilities incumbent on managers and administrators, and which means of defence they have to protect them against reversal procedure. It was conducted a questionnaire in order to assess what the profile and performance trend of managers and administrators, with the largest representation in the typology with Portuguese enterprises, the micro, small and medium enterprises. It was pretended to confirm what are the main reasons that lead to failure and subsequent tax rollback. The analysis of the results can confirm that the treasury difficulties caused by the unavoidable context of economic crisis, were society and Portuguese companies are involved, and the ignorance of the legal consequences, lead to non-compliance. The expectation of recovery already is responsible for the inaction of those responsible for the management.

Keywords: Insolvency; Fiscal Reversal Procedure; Responsibility; Taxes

Outubro 2015

Aluna: Teresa Nachau Fernandes Firmino

Título: “Microcrédito como ferramenta de geração de rendimento para os microempreendedores: uma análise aplicada ao caso português”

Orientadora: Professora Doutora Luísa Margarida Cagica Carvalho

Co-Orientadora: Professora Doutora Inna Choban de Sousa Paiva

Abstract:

This research is the result of a study applied to microcredit, where the case study analyzes ANDC (Associação Nacional de Direito ao Crédito). This research aimed to understand how the availability of microcredit supports micro business promoted by Portuguese microentrepreneurs.

This study is divided into two main parts, the first part includes a literature review that aims to make the state of the art on this topic. The second part presents the methodology and the empirical study. The results of this research suggest that microcredit can promote real improvements in people’s lives by providing resources to start small businesses, but this process is not easy. ANDC acts as an intermediary between entrepreneurs and banks and not always the initial philosophy is respected. Some problems and failures could compromise the sustainability of microbusinesses in long term.

Keywords: Microcredit; Microbusinesses; Microentrepreneurs

Novembro 2015

Aluno: Roman Korobka

Título: “Implementação de um sistema de apuramento de custos numa autarquia local: uma proposta”

Orientadora: Professora Doutora Ana Isabel Dias Lopes

Co-Orientadora: Professora Doutora Inna Choban de Sousa Paiva

Abstract:

Nowadays, the Portuguese local authorities face many difficulties at an economic and financial level. The gradual reduction in revenues

from direct and indirect taxes as well as from municipal taxes, coupled with the successive reductions in transfers from the Government Budget (GB), cause financial imbalances and increase municipal dependency. Often, the available human and financial resources are not sufficient to meet the daily needs of the municipality. Given this situation, it is extremely important to create mechanisms to improve the distribution of resources before spending, thus improving levels of effectiveness and efficiency and regaining fiscal balance and municipal financial stability. This dissertation has as main objective the development of a cost accounting system that will improve the management and control of resources. Subsequently I will submit a proposal for the implementation of that system in the municipality of Arruda dos Vinhos, by analyzing the financial difficulties that the municipality faces and by presenting possible solutions to these same difficulties.

Keywords: Cost Accounting; Local Authorities; Public Accounting

Dezembro 2015

Aluna: Isabel Iliana Martins da Silva Colela

Título: “O fenómeno da dupla tributação em Portugal, na EU e nos PALOP’S”

Orientador: Professor Doutor Lúcio Augusto Pimentel Lourenço

Co-Orientador: Professor Doutor Eduardo Luís Ribeiro Fernandes

Abstract:

Double taxation is an obstacle to trade relations and movement of goods, services, people and capital.

Removing this barrier becomes more acute in the current context, dominated by new technologies and the Internet.

According to Alberto Xavier (1997) economic exists when the same income is taxation object in the realm of two different taxpayers. This tax can be international or not, as it is the case where the distribution company dividends - profits and their partners are a taxpayers tax in the same tax system.

As concerns the legal double taxation occurs when the same income is subject to taxation in the sphere of the same taxpayer, which comes from two different tax systems, or even within the same tax system. In the case of double taxation legal instrument for the elimination of

double taxation are bilateral agreements. Several agreements have been concluded, always following the OECD Model Convention. Tax systems in the PALOP have several differences. But it turns out that the reform of the Angolan tax system a growing development and the reform of tax systems tensed up prevention of fiscal evasion. In the case of the Angolan tax system, increasingly approaches the Portuguese development model and the European Union.

Keywords: Economic Double Taxation; Juridica Double Taxation; Tax Evasion; Tax and Development Systems

Mestrado em Gestão de Empresas

Janeiro 2015

Aluna: Ilcia Vissolela Bengé Lopes

Título: “Sustentabilidade e responsabilidade social do tecido empresarial Angolano”

Orientadora: Professora Doutora Maria Isabel Alves Duarte

Abstract:

Nowadays, the companies operate in an increasingly globalized world, where competitiveness is increasing and where all aspects can be differentiated and value creators in their activity. Social responsibility and sustainability are issues that are increasing on the agendas of both larger companies, as smaller sized companies. There´s a greater understanding that the adoption of such practices is, sooner, an appearance differentiator and an exploiter of the company´s image, as can also be seen as strategic aspect, since the adoption of such practices have been shown to be able to make companies more efficient, improving the medium and long-term operating results. This study analyses how the companies in Angola face social responsibility and sustainability. Because we believe that Angola is a country undergoing rapid growth it´s important to understand whether companies operating in the country are developing concerns about the sustainability and social responsibility, in order to maximize the positive impacts and reduce negative impacts that their activities may have on the region in which they operate. Thus, a case study was conducted among a company in the oil sector, relevant to the Angolan economy, in order to perceive if it has a policy of sustain-

ability and social responsibility. The results showed that the studied company still don't have effective social responsibility and sustainability practices. In this context, it is essential to invest in awareness and training, since there is still a certain lack of information about valorization of this subject-matter.

Keywords: Social Responsibility; Sustainability; Business; Angola

Aluno: José Fernando Fernandes Santos

Título: “Os fatores de sucesso das equipas virtuais de tecnologias de informação e comunicação (tic) do ponto de vista dos membros de equipa”

Orientadora: Professora Doutora Maria Isabel Alves Duarte

Co-Orientadora: Professora Doutora Ana Isabel Gonçalves da Costa Lorga da Silva

Abstract:

This study aims to identify the factors that contribute to the success of virtual teams in the information and communication technologies, working in outsourcing environment. Knowing in advance that the teams participating in the study were considered successful teams - according to the metrics used internally to measure the service levels - the option was to consider a different approach. Instead of proceeding to the study under the traditional model, it was decided that the members of the participating teams should play an active role in the research. Through an online questionnaire given to all members of the participating teams, and using a Likert scale, thirty-nine variables covering the entire spectrum of a virtual team were subject to analysis: selection, composition of the team, work environment and leadership. The data collected were analyzed using statistical methodologies, and the Analysis for Categorical Data (CATPCA) was used to validate the hypotheses' dimensions. In terms of results it was expected that, from the members of the participating teams stand point, the themes culture, communication, goals, career opportunities and conflict management would have greater relevance than those that were observed. However, according to the respondents' point of view, the emphasis was put on the main variables that affect their daily work: tools and standardized processes, clear roles and responsibilities and escalation process. It was found that, in all cases,

the variable «Team members should know what is expected of them individually and collectively» got very high values, which may lead to the conclusion that the team members consider that the clear definition of their own tasks, in interaction with the other members, is the core for their self-motivation and commitment in team work. The members' knowledge not only of each other's role but also of the expected results is the essential factor that allows them to overcome interpersonal difficulties, to achieve individual success and, ultimately, fosters the personal involvement and the professional satisfaction that lead to the team success.

Keywords: Success Factors; Virtual Teams; Likert; CATPCA; Outsourcing

Março 2015

Aluna: Maria Conceição Spínola Salgado

Título: “A gestão da integração das tecnologias na educação: um estudo comparado em escolas públicas da Amazônia Brasileira”

Orientadora: Professora Doutora Maria Isabel Alves Duarte

Abstract:

This research analyzes the work of the school manager for integration of Information and Communication Technologies (ICT) in the educational process. Through quantitative method, research compared data from two schools in the state system of higher and lower income, making a cross-checks as kind of leadership that managers are empowered with the use of ICT and the role of the administration in that use, for establish a link between management and use of technology in education. Questionnaires were used with closed answers, based on instruments created by Victor Civita Foundation (VGF) and IBOPE that analyzes the inclusion of technology in the educational process and the profile of directors of Brazilian public schools. For tabulation and qualitative analysis, we sought to understand how to make a management that integrates ICT in the school context effectively. It was felt that an effective manager, democratic, with good leadership, and who believes in the good result of the use of technology in education, can minimize many problems faced in the integration of ICT in education and improve the income of students. The insertion

of new methods and tools to be adopted must meet the real needs of the school community, and the management team has a fundamental role for the execution of these actions.

Keywords: Educational Management; Information and Communication Technologies

Aluno: Osmar Cebulisk

Título: “Análise das práticas inovadoras inseridas nos processos gerenciais das empresas do município de Santarém-Pará através de ações do Sebrae”

Orientadora: Professora Doutora Maria Isabel Alves Duarte

Abstract:

With the perception of the everyday practices of the administrative, managerial issues are highlighted and so attract attention from the moment you start to be used constantly. Considering this fact, we see the emphasis on topics that relate to innovation, show up as a new way to earn prominence and competitiveness in the business market. Thus, this paper is presenting the scene of some companies in the municipality of Santarém-Pará, which currently are developing innovative actions in their management processes, from a specific proposal of the Brazilian System of Support for Micro and Small Enterprises - SEBRAE in partnership with the National Council for Scientific and Technological Development - CNPq, offering monitoring companies under a strategic vision to promote local business development, focused on innovation. Through the viewpoint of different authors and field research in the 40 active companies in the city, you can better understand this process and its effects on the reality of the organization to the needs and expectations of the market and realize how the results of these innovative practices are reflected in the development of enterprises.

Keywords: Innovation; Strategy; Management

Aluno: Ivanaldo Raimundo do Nascimento Dantas

Título: “Gestão de pessoas e tecnologia da informação: um estudo com as pequenas, médias e grandes empresas do setor comercial na cidade Santarém-Pará”

Orientador: Professor Doutor António Augusto Teixeira da Costa

Abstract:

A dissertation presented aims to rope light on the behavior of the informal labor market in Amapá economy and assess the impacts of policies implemented in the State between 2000 and 2010 and its impact on this market. These policies as Santos (2005), have focused on assistance to small entrepreneurs in the field, in the analyzed period there was also the resumption of mining as a productive activity in Amapá. In this sense, the indicators used for the analysis of informality were the 2000 Census and 2010 National Survey by Household Sample - PNAD / IBGE in between the years 2001 and 2009 and other economic indicators. The results indicate that there was little reduction of informality in the economy Amapaense indicating that the results of public and economic policies implemented in Amapá the period had little success in reducing informality in Amapá.

Keywords: Informality; Labour Market; Amapá; Economic Indicators

Aluno: Alexandre Waimer Spínola

Título: “Gestão de pessoas e tecnologia da informação: um estudo com as pequenas, médias e grandes empresas do sector comercial na cidade de Santarém-Pará”

Orientador: Professor Doutor António Augusto Teixeira da Costa

Abstract:

This research has as main objective to profile the use of information technology in the Human Resources processes on Small, Medium and Large commercial business companies in the city of Santarém - Pará, the specific objectives was to identify the tasks related to the management people that can be managed with the Information Technology in the commercial business, check for software on the market covering the tasks of managing people and observe what processes of Human Resources Management were prioritized by the company to invest in IT. The research methodology was descriptive, through field research and literature. The data confirmed that most of Santarém companies use Information Technology in over half the cases of Human Resources Management. The data confirm that the Large Scale companies use Information Technology in all tasks of Personnel Management, while the Small and Medium focus on the remu-

neration and monitoring processes, and use the existing Information Technology to take decisions focused on the area of Human Resources.

Keywords: Business Management; Human Resources; Information Technology

Aluna: Caroline Peixoto Pilletti Spínola

Título: “Avaliação de maturidade em gerenciamento de projetos: estudo de caso no programa de extensão mídias eletrônicas, Santarém-Pará”

Orientador: Professor Doutor António Augusto Teixeira da Costa

Abstract:

This case study aimed to evaluate the level maturity in project management of the applied research program called “Mídias Eletrônicas: Ensino e Inclusão” (Electronic Media: Teaching and Inclusion) of the Universidade Federal do Pará em Santarém, and specific goals: identify the program current status about project management; analyze the data obtained by applying level maturity measurement techniques based on best practices of OPM3 and PMBOK5; and assess strengths and weaknesses, opportunities and threats to defining strategic actions for improvement the study object project management processes. For data collection applied focus group interview guided by questions and a self-assessment survey in Project management, both applied to program scholarship students. Was also applied lesson learned survey to volunteers students team members managed by scholarship students. Performed the necessary analysis, it was concluded that program is at the conceptual level, with some isolated initiatives in project management but without process standardization, several strengths and opportunities but a lot of weaknesses and threats need to be worked by applying the strategies established by the SWOT analysis.

Keywords: Project Management; Maturity Level; Applied Research Program; OPM3; PMBOK

Aluno: Marcos Sérgio Souza Borges

Título: “Gestão do orçamento empresarial em projetos de investi-

mento de capital no sector de mineração no Brasil. Análise da empresa VALE S.A em São Luís do Maranhão”

Orientador: Professor Doutor António Augusto Teixeira da Costa

Abstract:

The Brazilian mining, according IBRAM - Brazilian Mining Institute - (2012) shows that the mining companies in Brazil have an investment capacity of approximately \$ 64.8 billion for 2012 to 2015. In this scenario, it will be essential for a good financial management especially in budgets project area. Since iron ore and steel market in recent years has been heated, especially in the first decade of XXI century. With the substantial increase in the prices of “commodities”, mainly iron ore in this decade, there are in industries a high availability of resources for the development of its own business. However, from the financial crisis triggered by the U.S. in 2008, organizations are facing a period of turmoil in their business, increasing uncertainty about future performance. The company that has conditions to make quick decisions and grounded ensure their stay in this competitive world. For this, an efficient planning may be able to guide the organization in this environment of constant investment and organizational adaptations. As the budget is an instrument for coordination of strategic management and control activities, the main objective of this thesis is to study the budget business facing projects capital investment in mining as a tool for planning and identifying practices of budget capital adopted in mining sector in Brazil. Through a case study of the largest mining company in Brazil Vale SA, using the budget process developed into one of the expansion projects of the company (Complex Carajás Mine - 1st phase), listing the main features of the model concerned with practices in the market as well evaluating all management included in this context. As determined in data analysis, the budget issues have significant sensitivity to the management of the company and consequently its strategy. The possibility of earlier decisions about the future of short-term scenarios understands the budget as a planning tool. And to follow this planning, is necessary that the analysis of significant deviations is done during its execution, and if there are situations outside the reality, the control have served as learning for planning of future exercises.

Keywords: Project Management; Maturity Level; Applied Research Program; OPM3; PMBOK

Aluno: Oberdan Santos da Costa

Título: “Gestão verde de tecnologia da informação e comunicação nas organizações públicas e privadas na região metropolitana de São Luís, Estado de Maranhão: Boas Práticas de Iniciativas para um Desenvolvimento Sustentável”

Orientador: Professor Doutor António Augusto Teixeira da Costa

Abstract:

Several environmental problems caused by industrial and commercial activities involving the area of Information Technology and Communication (ICT), such as the exploitation of natural resources (Pavlakis, Alexandry & Sieber, 1996; Walsh, 2011), power generation (Platt, 2007; Salehfar & Benson, 1998), and toxic waste disposal (Harris & McCartor, 2011), have become a constant in the world. Green IT covers a broad range of organizational activities, such as human and managerial practices related to the whole life cycle of an IT infrastructure (Molla, Pittayachawan & Cooper, 2011). The theme “Green ICT Management” is very present and have added competitive advantages organizations, it has incorporated sustainability in beliefs, attitudes, dispositions and deployments of technical assets ICT and ICT in their processes, practices and policies and systems governance to ensure a combined form the internal and external compliance with the expectations of sustainability. The present study sought to identify which of the segments (government, civil construction, trade, service and education) in the metropolitan region of São Luís, Maranhão state has adopted good practice initiatives for sustainable development as well as describe them. To that end, we performed an exploratory-descriptive research of a quantitative nature, using the survey method (survey). Attitudes, Policies, Practices, Technology and Governance: as a tool for data collection, a structured questionnaire with 28 practical initiatives based on the model G- Provision of Molla (2009). Molla (2009) considers five dimensions were used. The questionnaire was sent by e-mail, where 28 professionals working in the area of Information Technology and Communication in Maranhão participated. Descriptive and multivariate statistical techniques were applied to the software: SPSS V17, Minitab 16 and Office 2010 Excel nonparametric tests were used because the data set has less than 30 individuals sampled. In response to the aim of this research, despite the high variability was obtained in general the average of

2.58 ± 0.13, and one intermediate value. The block with the highest score was 3.07 with practices and policies with lowest average were 2.19. The overall result (all joints questions) we have that the segment with the highest average was 3.47 Construction with, but to analyze the p-8 values in Table 10, we found no difference for the education segment with an average of 3,01 (p-value =, 0733).

Keywords: Green ICT Management; Sustainability; Good practice initiatives

Abril 2015

Aluna: Neusa Kussema Santos

Título: “O return on investment como metodologia de avaliação do impacto da formação: uma análise comparada”

Orientadora: Professora Doutora Felipa Cristina Henriques Rodrigues Lopes dos Reis

Abstract:

This study describes a set of efforts to develop training evaluation measures. The methodological challenges are discussed for each of these levels of evaluation and some examples of how the analysis and measurement problems have been solved. It is a theoretical survey of the state of the art in this field and describes the most important and recognized models of impact assessment training. It will be a reflection on the methodological array of training evaluation and discusses the conditions for the implementation of the ROI methodology. Data were obtained through the application of an online survey conducted for professional training area and the management of human resources, showing the actual progress of the assessment of the impacts of training in organizations. These results showed that the motivation of supervisors and managers is in first place on the factors that mostly influenced the success of a training and that the training plan is the result of a diagnosis of training needs and is not aligned with a performance appraisal system and that despite the ROI methodology to be chosen as the one that would like to apply kirkpatrick model is mostly used by companies because of the cost associated with implementation of the ROI methodology.

Keywords: Training; Training Evaluation Methodologies; Training Evaluation; ROI; Return on Investment

Maio 2015

Aluna: Ana Paula Martins Araújo

Título: “Análise estratégica de setor da Náutica de Recreio. Estudo de caso sobre o cluster potencial operadores marítimo-turísticos do concelho de Cascais”

Orientador: Professor Doutor Carlos Eduardo Capelo Ramos do Rosário

Co-Orientador: Professor Doutor João Tiago Madruga Alves do Nascimento Dinis

Abstract:

A business cluster is a geographic concentration of interconnected businesses, suppliers and associated institutions in a particular field and represents an economic center of constructing value. It can be micro or local, industrial, by region or even mega. In this line, an empirical study of inductive nature and qualitative strategy is performed and a group of companies were interviewed in the municipality of Cascais with the same activity in the Recreational Boating sector that seems to represent a potencial micro cluster. They answered questions related with their characteristics, strengths and weaknesses that affect success, in order to identify the economic potencial for the Recreational Boating sector in a strategic analysis. Also a survey performed to domestic market revealed low popularity of the entity dedicated to the Recreational Boating and some unexplored market. Following the research, it was necessary to address issues considered important and environmental conditions associated to the strategic performance like human resources and natural resources, demand and infrastructures. As a branch of the Nautical Tourism it was include related factors with tourism motivation such as climate, history and culture. Considering the economic dynamics promoted by the diversity of interests on growth and development, the project results by strategic analysis showed great advantage of the potencial micro cluster for Recreational Boating industry.

Keywords: Nautical Tourism; Micro Cluster; Recreational Boating; Strategic

Aluna: Danielle Pereira Gomes

Título: “Gestão pública: avaliação de gestão de projetos/programas

educacionais, um estudo no município de Portel-Pará”

Orientador: Professor Doutor Ricardo Figueiredo Pinto

Co-Orientadora: Professora Doutora Maria Isabel Alves Duarte

Abstract:

The government has sought to right the years to improve the quality of services in order to achieve its primary mission to better serve the needs required of society. The methodology consists of quantitative and qualitative research through the use of questionnaires with closed and open questions. Data collection took place for bibliographic and descriptive exploratory field, and a sample of the universe of the population of which twelve engineers and two directors of educational programs developed in the city. It was identified in the results that there are no specific evaluators for the overall system and existing evaluators are not feel prepared and not always encouraged to build, together, both the assessment tool, as its respective frequency. One of the proposals would be to create position specifically directed to evaluation of programs / projects, whether federal, state or municipal level, in order to diagnose the deficits presented during the execution of it, to later present a proposal to achieve the surpluses County. It is concluded that the proposal presented at the end of the work likely to contribute to future researchers who are interested in the same area and thus make new proposals to public service searched.

Keywords: Public Administration; Evaluation of Programs; Projects; Public Service

Aluna: Liliane da Silva Barros

Título: “Análise da gestão carcerária no presídio estadual metropolitano de Marutuba-Pará, a partir da lei de execução penal e a realidade do cárcere”

Orientador: Professor Doutor Ricardo Figueiredo Pinto

Co-Orientadora: Professora Doutora Maria Isabel Alves Duarte

Abstract:

This study addresses the Criminal Policy, the Penal System and its reality, making an analysis of prison management from Metropolitan State Prison researched object I - PEM I tried to talk comprehensively about the problem of Prisons as “University crime.” Proponents of the approach argue that recovery is possible by the denial of the as-

sumptions that it is a school of suffering, remove the “University of Crime” and build the foundations of a model prison facing the moral reconstruction of their house. These, in their own way, are also victims of social processes that wicked prior to sentencing, the disabling social life. We tried to see if the PEM I agree that this calls for plays Penal Law n 7.210 / 84. For both visits were conducted in order to collect data management. At the end, it is exposed to the methodology used in the construction work as well as my experience in State Prison Metropolitan I, during the research period, emphasizing the interactivity with the technicians of the institution and interviews with inmates. Exposed are also tables and their respective analyzes that depict the data collected in the survey. In conclusion, it is placed personal impression of what was experienced in local search and identification of possible improvements to the adequacy of Law Enforcement in the object searched.

Keywords: Prision Management; Prison System; The Penal Execution Law

Junho 2015

Aluna: Cláudia Simone da Silva Cabral

Título: “A percepção do cirurgião-dentista gestão de unidades de pronto-atendimento no município de Belém do Pará”

Orientador: Professor Doutor Ricardo Figueiredo Pinto

Co-Orientadora: Professora Doutora Maria Isabel Alves Duarte

Abstract:

This work has the objective to identify whether there is in practice the application of management in units of dental emergency care and realize how managers dentists direct this practice in the management of the units operating in the emergency care segment in the institution where they work. A methodology uses the application questionnaire to managers of 11 institutions operating in the public sphere, private and military institutions in the city of Belem do Para, Brazil. The secondary objective of the research is to verify that the application of management influences the conduct of the daily functioning of the institution, tackling the access of users, strategic planning and human resources management, use of protocols, social control and aims to analyze that this routine mode is being conducted by man-

agers to, according to the need, suggest some adjustments in order to provide better service users resulting in the fluidity of providing the service and it is concluded that managers use management, but that the adopted strategies deserve a more critical and thorough look at the continuous improvement of service delivery that aims to a level of excellence.

Keywords: Management; Dentistry; Emergency Care

Aluno: Rafael Viegas Conde

Título: “Marketing como ferramenta na gestão nas artes marciais: O caso da empresa ADFAM de Belém do Pará”

Orientador: Professor Doutor António Augusto Teixeira da Costa

Abstract:

The arrival of the MMA events brought a new market share for business and a new opportunity for martial and business practices to support this modality, based on these factors was carried out a survey in order to study the applicability of good management as well as use of sports marketing as support for the company name of strengthening the Dragon Fight Martial Arts Association (DFMAA) and demonstrate how marketing is used for the expansion and dissemination of its brand. The methodology used to achieve these goals was conducting a study case on the company in question from a planning to map the perception of students practicing the Kung Fu system, which in turn is the primary product in this company. The study was also analyzed how the employee sports marketing mix in the company and in this martial art, showing Kung Fu became reference the indirect use of these tools in its infancy and trademark in current times, generating revenue and positive reputation for professionals. They are offering this service. The result of the applicability of the questionnaire results which is between the profile of the students as the age of 14-19, 20-20 and 30-39 years old, with a greater Range between the corresponding public the first mentioned age range, passing to the study of social class or the target audience of the company, which is customers largely in middle and upper class, not having the same, lower-class students. The item price, according to the chart result, if they have as available regarding the questions asked to the customers, just as the accessibility of the site or the square specifically geared towards the

marketing mix (4p's), was also high scores on his chart table showing that the company is quite favored by its easy accessibility of customers. Graphs relating to the services offered in the company demonstrate positivity and customer satisfaction for the product / service they are offered, showing results in high levels (very useful) when related to direct questions about Kung Fu and the form of training passed for their customers. Just as the scope of the promotions made by the company, behind high levels of satisfaction for the results achieved utility of advertisements focusing always reach your target audience. This study also addressed the reference that this martial art has so customers could come up to the company and the results were varied between a reference point of this martial art and other factors like curiosity and referrals from friends to training that ultimately led her the customer to stay in business. In the analysis is also addressed the efficiency of patronage network and how it influences directly on customer behavior so that it feels motivated to continue to faithful company bearing in mind the seriousness of the work which it carries in society, also with We approach questions about the differential of the company and how it passes security in your product to their clients.

Keywords: Marketing; Martial Arts; Management

Aluna: Andrêa Lisbôa Sisnando

Título: “Análise da qualidade da gestão do atendimento no programa Brasil sorridente no Hospital Universitário João de Barros Barreto, na cidade de Belém-PA”

Orientador: Professor Doutor Ricardo Figueiredo Pinto

Co-Orientadora: Professora Doutora Maria Isabel Alves Duarte

Abstract:

This present study aims to analyze the quality of care of health policy management, Smiling Brazil, at the University Hospital João Barros Barreto, in Belém-Pa. The assessment of quality in health services is an important step in the planning and management of services to define the essential requirements of dental care based on the needs of users. The survey was conducted through a case study; in order to obtain an exploratory analysis. The research drew on data obtained by aggregation of previously validated questionnaires. A questionnaires

sample consisted of users present in the waiting room and they were subjected to clinical procedures at least once, totaling 50 users, 1 officer and 16 dentists working in the Center for Dental Specialties (CEO) of the University Hospital João de Barros Barreto (HJBB). Data analysis were plotted in Microsoft Excel spreadsheets generating graphics that were analyzed and discussed as search results. It is concluded that the aforementioned results are of great relevance to the Oral Health program developed by HJBB.

Keywords: Quality Management

Aluna: Adriana Conceição Lisboa de Souza

Título: “A gestão da informação na tomada das decisões gerenciais: estudo de caso na companhia de habitação no estado do Pará-COHAB/PA”

Orientador: Professor Doutor Ricardo Figueiredo Pinto

Co-Orientadora: Professora Doutora Maria Isabel Alves Duarte

Abstract:

This work aims to demonstrate how the General Housing Company of the State of Pará - COHAB/PA performs the management of information in managerial decision-making, identifying potential managerial weaknesses that can hamper the housing policies in the State of Pará. Having as specific objectives: describe the profile of managers, analyze the management of information, the method of dissemination of information, the form of guard/storage of information and identify the managerial decision-making process. As regards the methodology applied is a case study with a qualitative approach, the type of research used, as to the means, were documentary and bibliographic field. The sample universe is 18 (eighteen) subjects who play the management position in the company, and as an instrument for data collection the questionnaire applied through interviews. Data analyses were treated statistically through the Dissemination Package SPSS 19.0, and the Chi-square test. Carried out the necessary analyses, one realizes that the information systems, provided by the company, are not explored in all its ability and the conclusions.

Keywords: Management; Information Management; Managerial Decision Making

Aluno: Márcio Brito Cerveira

Título: “Análise do perfil da cultura organizacional na empresa de comunicação diário do Pará no município de Belém/PA”

Orientador: Professor Doutor António Augusto Teixeira da Costa

Abstract:

In recent years changes in working practices in organizations have been guided by strong technological trends and competitive pressures, that somehow have been forcing the organizations to be even more efficient, regarding management strategies. Nowadays it is very common that companies guide themselves by the quality of the services offered to their clients, but are through subjective factors and internal similarities that is really possible to notice the differences from other organizations. The research aims to analyze the organizational culture on newspaper DIARIO DO PARA focusing on People Management and how the leaders are contributing to the culture, and the satisfactory organizational climate in the company. Understand the role that Organizational Culture's influence fosters in productivity, understanding thereby, that the cultural elements of an enterprise are significant factors in the life of the employee so that the balance is maintained within the work environment and raise in their subordinates the highest levels of satisfaction and motivation. This is a field research and bibliographic, the qualitative-quantitative type that seeks to analyze the set of measurable properties of the perceived work environment, direct or indirectly, by the individuals who live and work in this environment and that directly influence their motivation. Are used as parameters, indicators the degree of satisfaction of employees of the company and were observed aspects of their culture, such as: HR policies, management model, the process of communication, professional development and identification with the company. It was found in the survey the presence of different environments and organizational behaviors in coexistence within the Newspaper Diario do Para, being also perceived a freer managerial environment, where employees know their responsibilities, not existing the need for immediate order of his hierarchical superior to perform their tasks, there are also peculiar characteristics in decision making, communication and organizational behavior. From this study can be initiated a new research work with those professionals who wish to deepen their knowledge through the results and conclu-

sions obtained.

Keywords: Human Resources; Organizational Culture; Private Companies; Employees

Aluno: Jari Kardec Pereira Oliveira

Título: “O perfil da gestão dos cursos noturnos de licenciatura da universidade do Estado do Amapá”

Orientador: Professor Doutor Ricardo Figueiredo Pinto

Co-Orientadora: Professora Doutora Maria Isabel Alves Duarte

Abstract:

The thesis presented aims to research which management model is inserted into the Management of night shift degree courses in the Amapá State University. And research the profile of students. The survey was conducted with a qualitative approach with critical dialectical approach. Questionnaire was used with 214 scholars, the result of the questionnaire was compared with the document of the Association of Directors of Federal Institutions of Higher Education. Thus, by analyzing the results of this study, it can be concluded that students' profile of degree courses of Amapá State University are students from public schools, most are young, female, has no large financial resources, had no previous higher education and are single. It is also demonstrated in this study that the vast majority of students are dissatisfied with the management model of Amapa State University, as they see the little democratic institution, preventing greater participation of students in the UEAP management process.

Keywords: Management; University; Educational Policies

Aluno: Antonio Djalma de Sousa Vasconcelos

Título: “Análise do ensino profissionalizante no Estado do Pará: um estudo socioeconómico da relação grau de ensino e empregabilidade”

Orientador: Professor Doutor Ricardo Figueiredo Pinto

Co-Orientadora: Professora Doutora Maria Isabel Alves Duarte

Abstract:

This paper presents an analysis of the vocational education in the state of Pará specifically the relationship between the level of educa-

tion of the applicant for the position and the guarantee of fixing the job. For this, we used a literature review in government programs especially directed to SENAI/Pa, specialized agency and coordinated by the Federation of Industries of the State of Pará (FIEPA) on guidance from the National Confederation of Industry (CNI) to qualify and professionalise workers for insertion in the labor market. The methodology used was the literature review and the analysis applied the method of the Collective Subject Discourse in order to interpret and define the profile of this professional trained by the program. The research result shows the evolution of vocational education over the years the light reflections of the Law of Guidelines and Bases (LDB) of the Ministry of Education and Culture and the effective participation of SENAI training professionals throughout the State of Pará.

Keywords: Education Management; Employability; Business Management

Aluno: Gregório de Barros Varela

Título: “O papel do governo societário (corporate governance) nas instituições financeiras e cotadas de Cabo-Verde”

Orientador: Professor Doutor Paulo Fernando de Sousa Pereira Alves

Abstract:

Recent studies constitute the theme of Corporate Governance, remains very current face of financial scandals in recent decades (the case of Enron, WorldCom and TYCO INTERNATIONAL) and the ongoing financial crisis, fertilized by suprimes (financial collapse of Lehman Brothers) highlighting that there is a direct correlation between the role of corporate governance in companies and the behavior of managers, with the touchstone, present, the extent to which good corporate governance practices and the attitudes and perceptions of managers of institutions financial and listed companies, contribute to the strengthening of trust relationships with the different stakeholders. Based on the primary source, ie, the survey applied to the Cape Verdean institutions, with emphasis on financial institutions and listed by examining some reports and accounts and demonstrations of results, as it is intended, through empirical study, create Corporate Governance Index to measure the perception of the effectiveness of

governance of listed companies in the Cape Verdean capital market. As well as the benefits of applicability of (s) model (s) of corporate financial institutions Cape Verde, and outline the future dissemination of corporate governance in Cape Verde intuitions. It is found that, hypothetically (the corporate governance practices influence the government of Cape Verdean companies) the corporate governance level is explained to some extent by the behavior of insider and outsider actors positively.

Keywords: Corporate Governance; Listed Companies; Stakeholders; Financial Institutions

Setembro 2015

Aluna: Zenaida Beatriz Kanjala Sawimbo

Título: “Microcrédito como ferramenta para a erradicação à pobreza”

Orientador: Professor Doutor Carlos Eduardo Capelo Ramos do Rosário

Abstract:

This work, whose theme is The Microcredit as a Vehicle for Eradication of Poverty and Social Exclusion, seeks to understand the problems of poverty and social exclusion, analyze the functionality, economic and social effects of the financial instrument “microcredit”. The research is oriented to the treatment of the following question: Is the microcredit helps to eradicate poverty and social exclusion? In response to research question, we applied the exploratory and descriptive purpose methodology based on case studies, a field of research focused on a microfinance institution and its clients. The results suggest the following conclusions: the microcredit can be used as a tool to combat social exclusion in a given region under study, since most of the customers questioned are satisfied with the opportunity to have had access to loans, which resulted in changes favorable in their living conditions.

Keywords: Microcredit; Microfinance Institutions; Social Policy; Fighting Poverty; Social Exclusion

Aluna: Neusa Isabel de Pina Araújo Sança

Título: “A imagem do sector bancário na óptica dos universitários em Cabo Verde, São Vicente- o caso da ULCV”

Orientadora: Professora Doutora Felipa Cristina Henriques Rodrigues Lopes do Reis

Abstract:

This study aims to measure the perception that university students have in relation to the image of banks and identify which factors determine the choice.

For this analysis, a study was done in the university population of the ULCV -

Universidade Lusófona de Cabo Verde, in São Vicente, in the academic year 2014-2015, through personal questionnaires and interviews to the managers of São Vicente based banks.

To reinforce this work, bibliographical research was done on various concepts and

theories about the image, satisfaction, loyalty, quality of services, focusing on their

applicability in the banking sector.

The study led to the conclusion that the way banks in São Vicente convey their

image to the market is really inefficient. The banks lack a strong and well-defined marketing policy, and a promotional plan of action to ensure the dissemination of services.

The work also stresses that students lack information on existing programs designed

specifically for them, as well as the benefits they might take from them.

Keywords: Sector Banking; Satisfaction; Loyalty; Service Quality; University

Outubro 2015

Aluna: Alcinéa Marinho Correa

Título: “O papel de enfermeiro gestor na unidade de psiquiatria da FPEHEGV – Fundação Pública Estadual Hospital de Clínicas Gaspar Viana Belém - PA”

Orientadora: Professora Doutora Felipa Cristina Lopes dos Reis

Abstract:

The dissertation presented whose general objective is to analyze the role of the nurse as manager in the Psychiatry Unit of the State Public Foundation Hospital de Clínicas Gaspar Vianna - FPEHCGV, and specific objectives define the profile of a manager engaged in the Foundation's Psychiatric Unit; check the level of participation of nurse managers in the management process and organization of its activities; identify whether the nursing management activities contribute and / or interfere with the development of assistance activities of nurses on that unit. The exploratory field research was based on qualitative and descriptive analytical approach, which data collection was done through a questionnaire with closed and open questions previously structured, with the subject of the study 15 nurses / managers of that hospital, 15 questionnaires were 13 representing 87% of the distributed questionnaires. Based on the proposed objectives, the main question raised in this thesis was: the management activities contribute to or interfere with the care procedures of nurses in the Psychiatric Unit of FPEHCGV?. And then there was also a brief analysis of the data collected in the field research. In this perspective, the report reveals that about 60% of nurses / respondents reported that management activities, the Unit of Psychiatry, State Public Foundation Hospital de Clínicas Gaspar Vianna - FPEHCGV not interfere and / or do not compromise the assistance activities of these professionals to said unit. However, when asked if the management model adopted in the unit effectively contributes to the development of the Nurses Assistance activities in it, the majority of respondents reported not. Thus, it was concluded that from a professional point of view the management activities associated with the welfare activities of the nurse in that unit are considered directly related bureaucratic obstacles operational conditions of work and not necessarily to the current model of strategic management and operational adopted by the institution locus of research.

Keywords: Public Policy; Public Administration; Public Health; Nurse; State and Public Foundation Hospital de Clínicas Gaspar Vianna

Aluno: Antonio Maria de Assis Lisboa

Título: “A coleta seletiva de garrafas “PET” nas escolas públicas: Um projeto alternativo de educação ambiental voltado a uma gestão sustentável”

Orientador: Professor Doutor António Augusto Teixeira da Costa

Abstract:

The aim of this study was to show the feasibility of the implementation of selective collection of post-consumer PET bottles in public schools as an alternative project for environmental education and awareness of students from public Belém do Pará, Brazil education. In order to better management public solid waste; avoid waste of recyclable materials; reduce the risk of diseases caused by poor waste management, aiming at a better involvement of students in their social reality. The application questionnaire in the first phase of the study showed a 52% deficit in relation to the general knowledge of students concerning the theme environment and in the second, only 5%, the difference was a pedagogical utilization of 47% in the general level of learning by Topic. And also in the first phase of the research involved the physical collection of PET material and was called ‘spontaneous demand’, it grossed only 164 kilograms of post-consumer PET bottles, which represented 11% of the overall total raised, value which is theoretically attributed the level of environmental awareness of the students and in the second phase, called ‘encouraged demand’, collected 1,337 kilos. They were collected in the three months of research 1.501 kilograms of post-consumer PET bottles and marketed earned R \$ 1.060,00 (one thousand and sixty reais) were divided between the school and a coletadora company. That the age group of seven to twelve years old, was the one that raised spontaneously larger amount of recyclable material, thus demonstrating the highest level of environmental awareness, which reinforces the notion that investing in today’s child’s education is sure to ensure future citizens aware to benefit the sustainability of the planet.

Keywords: Selective collection at School; Recycling; Environmental Education; Sustainable Management

Aluna: Francinéa de Nazaré Castilho Maia

Título: “O conhecimento do enfermeiro gestor sobre sua responsabilidade técnica em serviços de hemodiálise”

Orientador: Professor Doutor António Augusto Teixeira da Costa

Abstract:

The study aimed to analyze the knowledge of the nurse manager about his technical

responsibility in the management process in hemodialysis services.

The study was

exploratory and descriptive with a qualitative approach. Participants were eight nurse

managers of private service hemodialysis from the cities of Belém and Ananindeua of the State of Para, Brazil. The data collection occurred in the months of December 2014 and January 2015, with interviews recorded on mobile device, using a interview script with

structured and semi-structured questions. After collecting and brief reading, emerged 05 categories and the data were submitted to a thematic content analysis proposed by Bardin (2011). Results: these services are managed by adults nurses, being seven female nurses and one male nurse, the nurse manager function on average of four years and eight months, all experts in the area, all trained to manage these services, but this does not necessarily reflect technical knowledge related to legal implications in the management process. So for nurses take the technical lead role in hemodialysis services need to have extensive knowledge not only of the specific technical aspects of care in dialysance, but especially the management knowledge related with legal implications.

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Keywords: Nursing; Legislation; Management; Hemodialysis

Aluno: Marcelo Oliveira da Silva

Título: “Gestão de farmácia em unidades de saúde públicas do município de Atalaia no Estado de Alagoas”

Orientador: Professor Doutor António Augusto Teixeira da Costa

Abstract:

From the determinations of the Brazilian Constitution of 1988, which recommends the creation of a National Health System, some practices with regard to improving

pharmaceutical assistance were being employed. With the creation of SUS, numerous policies for the management of pharmaceutical services were created in addition to the development of research for solving management problems. This study deals with Pharmacy Management in public health facilities in the Brazilian city of Atalaia, which is located in the state of Alagoas.

The main objective of the research was to investigate how the city's public managers have been conducting Pharmacy Management in the health facilities. In order to achieve the objective of the study, there was first an analysis of literature to better understand the conceptual basis of organizations and business management, as well as pharmacy

management in a public health unit; topics that make up the first and second chapters of the dissertation. From a methodological point of view, it was decided, given the nature of the object of study, a quantitative approach. After reading the Informed Consent Form, and with the approval of the informants, questionnaires were administered to two groups of subjects, one being a group of 21 public managers and the other of 107 professionals from multidisciplinary teams in the city, totaling 128 subjects. After analyzing the data obtained, it was found that managers have a more critical view on the structure, training and financial resources involving the Pharmacy Management municipality Atalaia/AL; and the professionals of multidisciplinary teams of health facilities have a more positive view of the quality of the service structure.

Keywords: Pharmacy Management; Pharmaceutical Services; SUS

Aluna: Maria Marinita Araújo Guillou

Título: “Gestão de pessoas: Absenteísmo nas unidades de estratégia saúde de família no município de Marechal Deodoro/AL”

Orientador: Professor Doutor António Augusto Teixeira da Costa

Abstract:

The proposed research aims to know the causes of sick leave of servers that are part of the Family Health Strategy in order to provide subsidies that will help minimize the incidence of absenteeism due to illness among workers at the Municipal Health Deodoro /AL Marshal. In this sense, this study aims to analyze the causes that lead

to absenteeism in the health strategy units of the family in the municipality of Marechal Deodoro/AL. As an extension of that goal, it performed a study of documentary information from the medical opinion of the municipal board of Marechal /AL about absenteeism causes, also mapped the profile of civil servants of the family health strategy in the city Deodoro/AL and Finally, we analyze the causes of absenteeism among servers teams of health strategy drives family from the data supplied by the junta medical assistant general coordination and the municipality of MarechalDeodoro / AL. Based on this proposition we discuss the issues raised at the beginning of the work relating them to the results collected in the field through the research questionnaire administered to subjects. On medical records found that analyzed the work of removal requests is directly related to the occupation style, unsanitary conditions and other mitigating factors the type of activity, the socioeconomic conditions of these workers, especially wage compensation, etc. These results are related to this research, but have an explanatory power regarding the studied reality and can be applied to other realities to investigate the same object. **Keywords:** People Management; Absenteeism; Family Health Strategy

Novembro 2015

Aluno: Clemente Kumbo Lelo

Título: “O absentismo e a sua influência no ambiente de trabalho. Estudo de caso numa instituição de ensino de saúde angolana”

Orientadora: Professora Doutora Maria Isabel Alves Duarte

Abstract:

The main objective of this thesis was to study what is absenteeism and its influence in the work / academic environment of a University of Medicine Angolan environment, focusing on their interdependencies, extrapolating their findings to similar enterprises microcosms in the Angolan reality. The qualitative case study identified the major factors that affect the productivity of enterprises or institutions, the absence and presence of health workers, the causes and consequences of absenteeism and how to prevent them, so that this reality will change over time and maybe the answer to reduced absenteeism is present of the organizations or institutions objectives.

The results may help to create a manual of procedures and strategies to determine how to reduce absenteeism and could positively influence the development of employment, communication, participation and involvement of all employees. Other objective of this study may give to enterprises several practices to promote health and workforce resources that can, in a positive way, contribute to the economic, social and organizational development of enterprises or institutions values.

Keywords: Absenteeism; Health; Absence / Presence; Work Environment; Management

Aluno: Elias Piedoso Chimuco

Título: “A importância da liderança e da comunicação nas organizações: o caso de uma empresa angolana”

Orientadora: Professora Doutora Maria Isabel Alves Duarte

Abstract:

The object of this study was to analyze leadership and communication in an Angolan tourism organization. There was done a review of the literature about leadership and communication having as support “Manual de Comportamento Organizacional e Gestão” from Cunha *et al.* (2014).

This is a quantitative research adopting the case study procedure. An application of a questionnaire to a random sample of 42 people from an Angolan tourism organization was made. Made up also the analysis of the questionnaire consistency through the Cronbach Alpha index which proved to be very good ($= 0.987$).

It was concluded that the majority of respondents “strongly agree” or “agree moderately” with the importance of leadership and communication for effectiveness in the studied organization.

A linear regression model was estimated in which the dependent variable is communication and the independent variables are trust and business. The regression showed that the confidence the elements deposited on the leader and the way the team members believe that the leader “manages” the business, has a positive influence on communication.

Keywords: Leadership; Organizational Communication; Angolan company

Aluna: Juliane de Almeida Lira

Título: “Gestor de trabalho no setor madeireiro. Modelo de gestão para uma empresa madeireira da cidade de Santarém – PARA. Prevenção de acidentes e doenças ocupacionais”

Orientadora: Professora Doutora Ana Cristina Freitas Brasão Amador

Abstract:

This research aims to characterize the workers of one Lumber company from Santarém- Pará State – Brazil, in relation to results of its interaction with the working environment and propose a management model to SST, to systematize the working activities, reduce the accident levels and life quality of the participants. The research is descriptive and explanatory, a half-structured interview was applied to 158 workers from a Lumber company and their perception towards risking, and working accidental factors was identified. Their heterogeneous answers are noticeable about the current environmental risks, as well as prevention; big proportion of students with low schooling. High number of young people, naïve who stays for a short time at this job. The accidents at work, occurred between the various functions of the interviewees, equivalent to 31,01%. There was wrongful correlation between similar answers and questions in relation to work satisfaction. From research data one can infer the implementing necessity to the SST management model according to OHSAS norms number 18.002:2008, in order to systematize labor activities, eliminate risk of accidents and diseases through PDCA Method (Plan, Do, Check, Act).

Keywords: Lumber Company; Work Accident; Working Accidental Factors; Health and Working Security