

The Accountability on the Unionism: A Portuguese case of study

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Introdução

This paper explores the crucial role of accounting in promoting corporate accountability within unionism, focusing specifically on the performance analysis of public unions. Historically, unions have been fundamental in advocating for workers' rights globally. This study seeks to analyze the accountability practices of unions and their impact on performance, with a particular emphasis on non-profit-oriented unionism and the unique political and organizational contexts in which they operate

Contexto Investigado

The context of this research is rooted in the evolving role of unions in an increasingly globalized and dynamic economy. Unions have historically been pivotal in shaping labor relations and advocating for workers' rights. The study delves into the historical and contemporary functions of unions, with a particular focus on the Portuguese context.

Diagnóstico da Situação-Problema

The core problem addressed in this research is the impact of changes in corporate governance and accounting standards on the performance analysis and accountability of unions. Unions, particularly those in the public sector, operate within complex political and organizational environments that significantly influence their strategies and effectiveness.

Intervenção Proposta

The shift from profit-oriented to non-profit-oriented performance analysis presents unique challenges and opportunities for unions. This transition necessitates a focus on broader social and labor issues rather than mere financial performance. Another key issue is the role of unions in the modern labor market, where new work demands and economic pressures create a dynamic environment. Unions must navigate these changes while advocating for fair wages and working conditions. The study examines how unions balance their advocacy roles with the financial constraints and governance changes they face

Resultados Obtidos

The study's results highlight significant findings regarding the accountability and performance analysis of unions. The case study of SNESup reveals that changes in corporate governance and accounting standards have a profound impact on union operations. These changes necessitate a shift in focus from purely financial metrics to broader social and labor-related outcomes. The performance analysis of SNESup shows that adopting new accounting standards improves transparency and accountability, enabling better decision-making and strategic planning. However, these changes also introduce new risks

Contribuição Tecnológica-Social

This research contributes to the broader understanding of the role of unions in modern society, particularly in the context of technological and social changes. The study highlights the importance of robust accounting and governance frameworks in enhancing union accountability and effectiveness. Technologically, the adoption of advanced accounting information systems enables unions to improve their transparency and decision-making processes. These systems provide better tools for performance analysis, allowing unions to track their progress and identify areas for improvement. The research and

