

**XVIII grudis Conference | Doctoral Colloquium**  
**School of Management and Technology of Santarém (Portugal) | 1st and 2nd February 2019**  
**Doctoral Colloquium**  
**February, 1st - Auditorium**

**1:30pm** Registration  
**2:00pm** Opening session  
**2:15pm** Keynote speaker  
*EAA and ARC initiative*  
 Teemu Malmi (Aalto University School of Economics, Finland)

		Parallel sessions			
		Session 1 - Auditorium		Session 2 - Room 2.4	
<b>2:45pm</b>	<b>Chair:</b>	Sofia Lourenço (ISEG)		<b>Chair:</b>	Carla Carvalho (ISCA-UA)
	<b>Project:</b>	Quality of financial information in commercial sector companies and discretionary inventory management		<b>Project:</b>	Governança nas entidades sem fins lucrativos: O caso das Misericórdias em Portugal
	<b>Author(s):</b>	Filipa Nogueira (IPSantarém)		<b>Author(s):</b>	Augusto Simões (ISCA-UA)
	<b>Discussant:</b>	Rute Abreu (IPGuarda)		<b>Discussant:</b>	Ana Bandeira (ISCAP)
<b>3:15pm</b>	<b>Project:</b>	The effect of macroeconomic instability on earnings management in developed versus emerging countries		<b>Project:</b>	Investigação em qualidade da auditoria - uma análise bibliométrica
	<b>Author(s):</b>	Dante Viana Junior (ISCTE)		<b>Author(s):</b>	Cristiano Bento (ISCA-UA)
	<b>Discussant:</b>	Ana Isabel Lopes (ISCTE)		<b>Discussant:</b>	Filomena Brás (UMinho)
<b>3:45pm</b>	<b>Project:</b>	Capital structure of Portuguese restaurant companies: application of pecking order, trade-off and signaling theories		<b>Project:</b>	Influência das práticas contabilísticas na criação da Diocese de Santarém
	<b>Author(s):</b>	Aida Brito (IPGuarda)		<b>Author(s):</b>	Cristiana Carvalho (IPSantarém)
	<b>Discussant:</b>	João Teodósio (IPSantarém)		<b>Discussant:</b>	Leonor Fernandes Ferreira (Nova SBE)
<b>4:15pm</b>	Coffee break				

		Parallel sessions			
		Session 3 - Auditorium		Session 4 - Room 2.4	
<b>4:45pm</b>	<b>Chair:</b>	João Oliveira (FEP)		<b>Chair:</b>	Teresa Eugénio (IPLeiria)
	<b>Project:</b>	Activity-based costing in mediating the paradox between competing institutional logics: The case of a Portuguese hospital		<b>Project:</b>	O modelo de perdas esperadas da IFRS 9: Sua aplicação e impactos no setor financeiro
	<b>Author(s):</b>	Ana Conceição (ISCTE)		<b>Author(s):</b>	Miguel Resende (ISCA-UA)
	<b>Discussant:</b>	José Vale (ISCAP)		<b>Discussant:</b>	Ana Morais (ISEG)
<b>5:15pm</b>	<b>Project:</b>	The New State and the changes on the public accounting		<b>Project:</b>	Materialidade no relato financeiro: Práticas de aplicação e melhorias a implementar
	<b>Author(s):</b>	Isabel Machado (UMinho)		<b>Author(s):</b>	Andreia Sousa (ISCA-UA)
	<b>Discussant:</b>	Augusta Ferreira (ISCA-UA)		<b>Discussant:</b>	Marta Guerreiro (IPVC)
<b>5:45pm</b>	<b>Project:</b>	Accounting in Brazil during the nineteenth century and its relation with the slave labour force		<b>Project:</b>	Desenvolvimento Sustentável nas Instituições Públicas de Ensino Superior: O que se ensina, o que se pratica e o que se divulga
	<b>Author(s):</b>	Henrique Cabirta (ISCA-UA)		<b>Author(s):</b>	Sónia Gomes (IPLeiria)
	<b>Discussant:</b>	Ilídio Lopes (ISCTE)		<b>Discussant:</b>	Fernanda Alberto (ISCAC)
<b>6:20pm</b>	Closing session				
<b>7:30pm</b>	Dinner				

**XVIII grudis Conference | Doctoral Colloquium**  
**School of Management and Technology of Santarém (Portugal) | 1st and 2nd February 2019**  
**Conference**  
 February, 2nd - Auditorium

**08:45am** Registration  
**09:15am** Opening session  
**09:45am** Keynote speaker  
*Positioning studies for theoretical contributions – experiences shared*  
 Teemu Malmi (Aalto University School of Economics, Finland)  
**10:45am** Coffee break

Parallel sessions			
Session 1 - Auditorium		Session 2 - Room 2.4	
<b>11:15am</b>	<b>Chair:</b> Rui Robalo (IPSantarém) <b>Paper:</b> TDABC and ABCM adoption factors in the public sector: A bibliometric and systematic review <b>Author(s):</b> Gassan Abu-Nabah-Soriano, Vicente Ripoll-Feliu & Carmen Tamarit-Aznar (U. Valência) <b>Discussant:</b> Rúben Barros (ISCTE)	<b>Chair:</b> Graça Azevedo (ISCA-UA) <b>Paper:</b> Determinantes da divulgação sobre práticas de ERM: Evidência de Portugal e do Reino Unido <b>Author(s):</b> Cláudia Pinto (IPVC), Graça Azevedo (ISCA-UA) & Jonas Oliveira (ISCTE) <b>Discussant:</b> Manuel Castelo Branco (FEP)	
<b>11:50am</b>	<b>Paper:</b> A theoretical framework for examining the relationship between institutional logics and trust in complex organisational environments <b>Author(s):</b> Marta Almeida (TBS-France) <b>Discussant:</b> Luís Marques (CPBS)	<b>Paper:</b> IPSAS in the context of the Iberian Peninsula: A comparative analysis <b>Author(s):</b> Patrícia Gomes (IPCA), Isabel Brusca (U. Zaragoza) & M <sup>ª</sup> José Fernandes (IPCA) <b>Discussant:</b> Pedro Ribeiro (ISCSP)	
<b>12:25pm</b>	<b>Paper:</b> Field experiments in managerial accounting research <b>Author(s):</b> Sofia Lourenço (ISEG) <b>Discussant:</b> Rúben Peixinho (UAlg)	<b>Paper:</b> Adoção mandatária das IFRS e qualidade de informação contábil em mercados emergentes <b>Author(s):</b> Dante Viana Junior (ISCTE), Edilson Paulo (UFRGS) & Isabel Lourenço (ISCTE) <b>Discussant:</b> Carla Carvalho (ISCA-UA)	

**01:00pm** Lunch - EAA Restaurant  
**02:30pm** Poster session

Parallel sessions			
Session 3 - Auditorium		Session 4 - Room 2.4	
<b>03:00pm</b>	<b>Chair:</b> Rute Gonçalves (FEP) <b>Paper:</b> The risk identification in the hospitality industry: Evidence from risk factor disclosure <b>Author(s):</b> Daniela Penela & Rogério Serrasqueiro (ISCTE) <b>Discussant:</b> Alberto Costa (ISCA-UA)	<b>Chair:</b> Filipa Nogueira (IPSantarém) <b>Paper:</b> Percepções dos discentes quanto ao desenvolvimento de competências e habilidades em disciplinas de contabilidade gerencial <b>Author(s):</b> Wendy Carraro & Paula Coelho (UFRGS) <b>Discussant:</b> Isabel Cruz (FEUC)	
<b>03:35pm</b>	<b>Paper:</b> Analysis of the impact of the Paris Agreement on R&D expenditure on electricity sector <b>Author(s):</b> João Estevão (ISEG) <b>Discussant:</b> Isabel Lourenço (ISCTE)	<b>Paper:</b> Aplicação da metodologia do design thinking para promover a valorização do profissional contábil <b>Author(s):</b> Wendy Carraro & Letícia Bruxel (UFRGS) <b>Discussant:</b> João Ribeiro (FEP)	

**04:10pm** Coffee break

Parallel sessions			
Session 5 - Auditorium		Session 6 - Room 2.4	
<b>04:40pm</b>	<b>Chair:</b> João Teodósio (IPSantarém) <b>Paper:</b> Costing systems in hospital settings - Testing alternative methodologies <b>Author(s):</b> Vitor Macedo, João Ribeiro & Vitorino Martins (FEP) <b>Discussant:</b> Maria João Major (Nova SBE)	<b>Chair:</b> Maria do Céu Ribeiro (PWC) <b>Paper:</b> Impacte nos resultados das empresas de medidas governamentais de combate à evasão fiscal <b>Author(s):</b> Edite Ribeiro & José Moreira (FEP) <b>Discussant:</b> Victor Barros (ISEG)	
<b>05:15pm</b>	<b>Paper:</b> The abandonment and the return of the budget: A case study <b>Author(s):</b> Maria Regina Mota & João Oliveira (FEP) <b>Discussant:</b> Luís Pimentel (U. Europeia)	<b>Paper:</b> Determinantes de corporate tax planning <b>Author(s):</b> Ana Praça & Júlio Martins (FEP) <b>Discussant:</b> Paulo Dias (ISCTE)	

**06:00pm** Closing session  
**07:30pm** Dinner