

10th GECAMB/P-CSEAR
School of Public Management, Communication and Tourism, Bragança Polytechnic University (Portugal) | 24 -25 January 2025

Conference
23 January 2025

09:15am -10:15am - Registration (main entrance to the school)

10:15pm - 10:45pm - Opening Session - Mini Auditorium (B1.09)

Sónia Nogueira - Dean EsACT-IPB | Organizing Committee XXIV Grudis Conference | Doctoral Colloquium
Cátia Crespo - Coordinator CARME - Centre for Applied Research in Management and Economics (IPL)
Aldónio Ferreira - Head Grudis | Accounting Research Network

10:45am - 11:30 pm - Plenary session - Mini Auditorium (B1.09)

Teresa Eugénio - CARME - Centre for Applied Research in Management and Economics (IPL) / CSEAR (IA)
Keynote Speaker: Prof. Dr. Carlos Larrinaga, Burgos University

The Materiality of Sustainability Accounting
by Prof. Dr. Carlos Larrinaga, Burgos University

11:30pm - 11:45pm - Coffee Break

11:45am - 12:45 pm **Mesa Redonda - Desafios Atuais do Relato não Financeiro - Normativos & Educação**

Moderador: Teresa Eugénio - CARME (IPL) / CSEAR (IA)
Márcio Pereira, Ordem dos Contabilistas Certificados
Cláudia Teixeira, ISCAP-IPP
Maria do Céu Silva, Lipor

12:45pm - 2:00pm - Lunch (Canteen)

Parallel sessions (2:00pm - 3:45pm)

| | Room: B1.06 Chair: Miguel Pombinho (CEFAGE, University of Évora) | Room: B1.07 Chair: Helena Saraiva (ESTG-IPG) |
|--------|--|---|
| 2:00pm | <p>Paper (ID 19): Scientific mapping of the literature on sustainability reporting</p> <p>Author(s): Andreia Fernandes (FE-UC / CeBER) and Liliana Pimentel (FE-UC / CeBER)</p> <p>Discussant: Albetina Rodrigues (ISCAL / EU)</p> | <p>Paper (ID 16): Managers' and experts' perceptions of the role of sustainability-related incentives</p> <p>Author(s): Christo Karuna (Monash Business School), Aldónio Ferreira (Monash Business School), Prabanga Thoradeniya (Monash Business School) and Bao Chau Há (EY Australia)</p> <p>Discussant: Helena Saraiva (ESTG-IPG)</p> |
| 2:35pm | <p>Paper (ID 48): Uncovering the truth: are CEOs influencing corporate social responsibility reporting?</p> <p>Author(s): Miguel Pombinho (CEFAGE, University of Évora), Ana Fialho (CEFAGE, University of Évora) and Andreia Dionísio (CEFAGE, University of Évora)</p> <p>Discussant: Liliana Pimentel (FE - UC / CeBER)</p> | <p>Paper: (ID 29): Navigating standards and perceptions: the impact of ISSO certifications and corruption perception on Euronext Lisbon firms' performance</p> <p>Author(s): Elisabete Neves (ISCAC-IPC), Beatriz Cancela (ISCAC-IPC), Catarina Proença (FE-UC / CeBER) and António Dias (UTAD / CETRAD)</p> <p>Discussant: Jucélia Appio (CARME / IPL/ UNIOESTE)</p> |
| 3:10pm | <p>Paper (ID 38): Mapeamento dos estudos sobre a resiliência financeira aplicada à gestão de recursos públicos nos governos locais</p> <p>Author(s): Mariana Teixeira (Universidade Federal de Viçosa), Nálbia Santos (University Federal Viçosa) and Liliana Pimentel FE-UC / CeBER)</p> <p>Discussant: Teresa Eugénio (CARME / IPL)</p> | <p>Paper (ID 17): The role of sustainability reporting in enhancing performance and competitiveness: insights from the Portuguese ceramics industry</p> <p>Author(s): João Estevão (ISEG - Advance/CSG), Mafalda Lopes (ISEG) and Joana Santiago (ISEG - Advance/CSG)</p> <p>Discussant: Luís Lima Santos (ESTM-IPL)</p> |

3:45pm - 4:15pm - Coffee Break

Parallel sessions (4:15pm - 18:00pm)

| | Room: B1.06 Chair: Aldónio Ferreira (Monash Business School) | Room: B1.07 Chair: Susana Rijo (CARME / IPL) |
|--------|---|---|
| 4:15pm | <p>Paper (ID 39): O estudo sobre o salário emocional e os fatores psicossociais numa empresa multinacional</p> <p>Author(s): Iryna Alves (ISCAL-IPLisboa) and Matilde Pombinho (ISCAL)</p> <p>Discussant: Aldónio Ferreira (Monash Business School)</p> | <p>Paper (ID 32): Sustainability accounting education: an innovative pedagogical experience in Europe</p> <p>Author(s): Teresa Eugénio (CARME / IPL), Jucélia Frizon (CARME - IPL / UNIOESTE) and Ricardo Manso (ESTG-IPL)</p> <p>Discussant: Cláudia Teixeira (ISCAP-IPP)</p> |
| 4:50pm | <p>Paper (ID 37): Dimensões da resiliência financeira nos municípios brasileiros</p> <p>Author(s): Mariana Teixeira (Universidade Federal de Viçosa), Nálbia Santos and (Universidade Federal de Viçosa) Liliana Pimentel (FE-UC / CeBER)</p> <p>Discussant: Célia Vicente (ISCA-IPLisboa)</p> | <p>Paper (ID 51): Accounting on water and sustainable development goals: how can a water company balanced scorecard help?</p> <p>Author(s): Helena Saraiva (ESTG-IPG), Maria do Céu Alves (UBI / NECE) and Vitor Gabriel (ESTG-UBI)</p> <p>Discussant: Jucélia Appio (CARME - IPL / UNIOESTE)</p> |
| 5:25pm | <p>Paper (ID 7): A contabilidade das empresas familiares na perspetiva dos contabilistas certificados</p> <p>Author(s): Célia Vicente (ISCAL-IPLisboa) and Mónica Silva (ISCAL- IPLisboa)</p> <p>Discussant: Miguel Pombinho (CEFAGE, University of Évora)</p> | <p>Paper (ID 50): A lobbying approach to ISSB standards and implementation effects on sustainability disclosure in the Brazilian financial sector</p> <p>Author(s): Denis Simões (ISCAA-UA), Maria Tavares (ISCAA-UA) and Graça Azevedo (ISCAA-UA)</p> <p>Discussant: Teresa Eugénio (CARME - IPL)</p> |

7:30pm **Dinner** 'O Pomar' Restaurant (Av. Pte. da Europa 352, 5370-429 Mirandela)

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School of Public Management, Communication and Tourism, Bragança Polytechnic University (Portugal) | 24 -25 January 2025
Conference
24 January 2025

08:45am - 09:00am - Registration (main entrance to the school)

Sessions (9:00am - 10:40am)

Room: B1.07

Chair: Susana Patrão (ISCAA-UA)

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|---------|-----------------------|---|
| 9:00am | Paper (ID 43): | A evolução da fiscalidade verde em Portugal |
| | Author(s): | Susana Patrão (ISCAA-UA), Sérgio Cruz (ISCAA-UA) and Francisco Carreira (IPSetúbal) |
| 9:25am | Paper (ID 44): | O impacto dos chatbots na Contabilidade: aplicações, benefícios e desafios |
| | Author(s): | Miguel Resende (ISCAA-UA) |
| 9:50am | Paper (ID 41): | The integration of SDGS into the business environment – the case of the Portuguese energy group |
| | Author(s): | Marta Gomes (ISCAP-IPP), Isabel Maldonado (ISCAP-IPP/ REMIT), Helena Oliveira (ISCAP-IPP/ CEOS.PP), Susana Bastos (ISCAP-IPP/ CEOS.PP) and Paulino Silva (ISCAP-IPP/ CEOS.PP) |
| 10:15am | Paper (ID 36): | The role of civil liberties and TBL pillars in the fast-fashion industry |
| | Author(s): | Nuno Medon (ESTG-IPL), Teresa Eugénio (CARME - IPL) and Eulália Santos (ESECS - IPL) |

10:40am - 11:00am - Coffee Break

Parallel sessions (11:00am - 12:00am)

Room: B1.07

Chair: Liliana Pimentel (FE-UC / CeBER)

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|---------|-----------------------|---|
| 11:00am | Paper (ID 33): | An overview on mental accounting – a comprehensive literature review |
| | Author(s): | Joana Gonçalves (ISCAC-IPC) and Cristina Góis (ISCAC-IPC) |
| 11:25am | Paper (ID 18): | The role of accountability in financial performance: evidence from the European energy sector |
| | Author(s): | Andreia Fernandes (FE-UC / CeBER) and Liliana Pimentel (FE-UC / CeBER) |

12:00am - Lunch (Canteen)

XXIV Grudis Conference | Doctoral Colloquium
 School of Public Management, Communication and Tourism, Braga Polytechnic University (Portugal) | 24 -25 January 2025
Doctoral Colloquium
 24 January 2025

02:00pm - 02:30pm - Registration (main entrance to the school)

2:30pm - 2:45pm - Opening Session - Auditorium

Sónia Nogueira - Dean EsACT-IPB | Organizing Committee XXIV Grudis Conference and Doctoral Colloquium
 Iryna Alves - Grudis | Accounting Research Network

2:45pm-3:15 pm - Plenary session - Auditorium

Aldónio Ferreira - Head Grudis | Accounting Research Network
 Keynote Speaker: Prof. Dr. Christopher Koch, Johannes Gutenberg University Mainz

The European Accounting Association (EAA): Activities, opportunities and benefits & PhD Candidates Q&A

by Prof. Dr. Christopher Koch, Johannes Gutenberg University Mainz

Parallel sessions (3:20pm - 4:30pm)

| | Room: B1.02 Chair: Susana Jorge (FE-UC) | Room: B1.04 Chair: Marta Almeida (Nova School of Business and Economics) | Room: B1.05 Chair: Cláudia Teixeira (ISCAP-IPP) | Room: B1.06 Chair: Wendy Carraro (University Federal Rio Grande do Sul) |
|---------------|---|--|--|---|
| 3:20pm | <p>Project (ID 47): The intersection of ESG washing and integrated reporting: evidence from EU Firms</p> <p>Author(s): Miguel Luzia (University of Algarve)</p> <p>Discussant: Carlos Larrinaga (Burgos University)</p> | <p>Project (ID 31): A contabilidade como uma prática social e discursiva de poder: uso do sistema de controle gerencial dentro da esfera pública sob a perspectiva de LATOUR</p> <p>Author(s): Danielly Frazão (University Regional de Blumenau), Márcia Silva (University Regional de Blumenau) and Ana Caria (Uminho)</p> <p>Discussant: Maria Antónia Jesus (ISCTE -IUL)</p> | <p>Project (ID 35): A importância dos determinantes da divulgação online nas entidades do sector não lucrativo. O caso das instituições particulares de solidariedade social</p> <p>Author(s): Rui Gomes (University of Aveiro)</p> <p>Discussant: Ana Isabel Lopes (ISCTE-IUL)</p> | <p>Project (21): Desafios e estratégias na gestão de custos em saúde: Um estudo comparativo entre Brasil e Portugal</p> <p>Author(s): Cíntia Soares (University Federal de Minas Gerais), João Neto (University Federal de Minas Gerais) and Amélia Silva (ISCAP-IPP)</p> <p>Discussant: Helena Oliveira (ISCAP-IPP)</p> |
| 3:55pm | <p>Project (ID 15): Beyond the financial statement: the role of accounting harmonization in shaping Sicily's financial future</p> <p>Author(s): Filippo Di Lucia (University of Palermo) and Sebastiano Torcivia (University of Palermo)</p> <p>Discussant: Susana Jorge (FE-UC)</p> | <p>Project (ID 26): Do outro lado da margem: contabilidade nos rios Marajoaras</p> <p>Author(s): Juliette de Castro Tavares (University Federal of Pará/University Federal of Rio de Janeiro) and Fernanda Sauerbronn (University Federal of Rio de Janeiro)</p> <p>Discussant: Marta Almeida (Nova School of Business and Economics)</p> | <p>Project (ID 49): A informação contabilística prestada anualmente pelas paróquias ao Patriarcado de Lisboa (1929-1971)</p> <p>Author(s): Cristiana Carvalho (ISCAA-UA), Graça Azevedo (ISCAA-UA) and Rui Robalo (ESGTS-IPS)</p> <p>Discussant: Cláudia Teixeira (ISCAP-IPP)</p> | |

4:30pm - 5:00pm - Coffee Break & Closing Session - Auditorium

Ana Isabel Lopes - Scientific Committee XXIV Grudis Conference | Doctoral Colloquium

5:00pm - 7:00pm - Social Activity

7:30pm - Dinner - 'Flor do Sal' Restaurant (Parque Dr. José Gama 5370 Mirandela)

XXIV Grudis Conference | Doctoral Colloquium
 School of Public Management, Communication and Tourism, Bragança Polytechnic University (Portugal) | 24 -25 January 2025
Conference
 25 January 2025

08:45am - 09:25am - Registration (main entrance to the school)

09:15am - 09:30am - Opening session - Auditorium
 Orlando Rodrigues - Head Bragança Polytechnic University
 OCC (to be confirmed)
 Aldónio Ferreira - Head Grudis | Accounting Research Network

09:30am - 10:30am - Plenary session - Auditorium
 Moderator: Paulo Alves - Grudis, Accounting Research Network
 Keynote Speaker: Prof. Dr. Christopher Koch, Johannes Gutenberg University Mainz

The Role of Auditor Reputation: Insights from Multiple Perspectives
 by Prof. Dr. Christopher Koch, Johannes Gutenberg University Mainz

10:30am - 11:00am - Coffee break & Poster Session - Room

Parallel sessions (11:00am - 12:45pm)

| | Room: B1.02 Chair: José Moreira (UPorto) | Room: B1.04 Chair: Maria Antónia Jesus (ISCTE-IUL) | Room: B1.05 Chair: Graça Azevedo (ISCAA-UA) | Room: B1.06 Chair: Helena Oliveira (ISCAP-IPP) |
|---------|---|---|--|---|
| 11:00am | <p>Paper (ID 10): LGBTQ+ leadership</p> <p>Author(s): Wouter Torsin (HEC Liège) and Timothée Waxin (EMLV Business School)</p> <p>Discussant: Paulo Alves (Católica Porto Business School)</p> | <p>Paper (ID 6): The use of public sector financial and non-financial information by politicians: a bibliometric analysis</p> <p>Author(s): Susana Jorge (FE-UC), Adriana Silva (ISCAC), Giacchino Benfante (University of Parma) and Sónia Nogueira (ESACT-IPB1 UNAG)</p> <p>Discussant: Liliana Pimentel (FE-UC)</p> | <p>Paper (ID 14): Competências requeridas pelas firmas de auditoria no recrutamento do seu staff: um estudo na era da auditoria 4.0</p> <p>Author(s): Raífaela Sobral (ISEG - Lisbon School of Economics & Management) and António Samagaio (ISEG - Lisbon School of Economics & Management CSG-ADVANCE)</p> <p>Discussant: Graça Azevedo (ISCAA-UA)</p> | <p>Paper (ID 25): Saber ancestral: práticas contábeis em comunidades pesqueiras na Amazônia</p> <p>Author(s): Juliette Tavares (University Federal do Pará/University Federal Rio de Janeiro) and Fernanda Sauerbronn (University Federal Rio de Janeiro)</p> <p>Discussant: Ricardo Joaquim (FE-UC)</p> |
| 11:35pm | <p>Paper (ID 3): Exploring the role of political connections on earnings management in ECB-supervised banks</p> <p>Author(s): Catarina Proença (FE-UC), Mário Augusto (FE-UC) and José Murteira (FE-UC)</p> <p>Discussant: José Moreira (UPorto)</p> | <p>Paper (ID 4): The role of politicians in PSA reforms: the case of central administration in Portugal</p> <p>Author(s): Sónia Nogueira (ESACT-IPB1 UNAG), Susana Jorge (FE-UC), Renaldo Marques (Public Finance Management Reform Unit (JNLEO) and Luís Viana (Institute of Social and Political Sciences University of Lisbon)</p> <p>Discussant: Patrícia Gomes (IPCA)</p> | <p>Paper (ID 24): Impacto da política de "ICMS esportivo" na capacidade estatal e nos indicadores socioeconómicos de municípios mineiros</p> <p>Author(s): Elio Neto (University Federal de Viçosa/UBI), Evandro Faria (University Federal de Viçosa) and Lucas Maia dos Santos (Instituto Federal de Minas Gerais)</p> <p>Discussant: Isabel Martins (ESTG-IPV)</p> | <p>Paper (ID 13): A extensão universitária como ferramenta de recuperação para indivíduos e microempresas afetados pelas enchentes em Porto Alegre - Rio Grande do Sul, Brasil</p> <p>Author(s): Wendy Carraro (University Federal Rio Grande do Sul)</p> <p>Discussant: Helena Oliveira (ISCAP-IPP)</p> |
| 12:10pm | <p>Paper (ID 23): Proprietary costs and competitive harm: the interplay of segment and integrated reporting</p> <p>Author(s): Ana Isabel Lopes (ISCTE-IUL) and Daniela Penela (Military Academy)</p> <p>Discussant: Catarina Proença (FE-UC)</p> | <p>Paper (ID 34): Perceção dos contabilistas públicos sobre a transição para o accrual accounting em Moçambique</p> <p>Author(s): Patrícia Gomes (IPCA), Rui Salato (University of Luçogo and University of Aveiro) and Carlos Ferreira (UA)</p> <p>Discussant: Sónia Nogueira (ESACT-IPB)</p> | <p>Paper (ID 46): Determinantes do desempenho financeiro das sociedades desportivas profissionais portuguesas: evidência de dados em painel</p> <p>Author(s): Bernardo Simões (FE-UC), Liliana Pimentel (FE-UC), Pedro Cerqueira (FE-UC) and Ricardo Joaquim</p> <p>Discussant: António Samagaio (ISEG - Lisbon School of Economics & Management CSG-ADVANCE)</p> | |

12:45pm - 2:15pm - Lunch (Canteen)

Awards
 Accounting and Management Review Award - Pedro Nuno Ferreira | OCC
 Doctoral Colloquium Award - Iryna Alves | Grudis Early Career Researchers & Doctoral Students
 Outstanding Reviewer Award, Professor Ana Maria Rodrigues - Ana Isabel Lopes | Standing Scientific Committee 10th GECAMB/P-CSEAR & XXIV Grudis Conference and Doctoral Colloquium
 Outstanding Paper Award, Professor Lúcia Lima Rodrigues - Sónia Nogueira | Standing Scientific Committee 10th GECAMB/P-CSEAR & XXIV Grudis Conference and Doctoral Colloquium

Parallel sessions (2:30pm - 4:15pm)

| | Room: B1.02 Chair: Iryna Alves (ISCAL, ISEG & ADVANCE/CSG) | Room: B1.04 Chair: Alberto J. Costa (University of Aveiro) | Room: B1.05 Chair: Filomena Brás (EEG-UMinho) | |
|---------|--|--|--|--|
| 02:30pm | <p>Paper (ID 5): The benevolent dictatorship: navigating digital surveillance in a purported realm of flexibility and autonomy</p> <p>Author(s): Leona Wiegmann (ESCP Business School) and Aldonio Ferreira (Monash University)</p> <p>Discussant: Marta Almeida (Nova School of Business and Economics)</p> | <p>Paper (ID 27): The pricing of sustainable syndicated loans</p> <p>Author(s): Paulo Alves (Católica Porto Business School), Jorge Gonçalo (BNP Paribas) and João Pinto (Católica Porto Business School)</p> <p>Discussant: Wouter Torsin (HEC Liège) and Timothée Waxin (EMLV Business School)</p> | <p>Paper (ID 30): O contributo dos contabilistas para a literacia financeira dos empresários de PMEs</p> <p>Author(s): Ana Caldas (EEG-Uminho) and Filomena Antunes Brás (EEG-Uminho)</p> <p>Discussant: Wendy Carraro (University Federal Rio Grande do Sul)</p> | |
| 03:05pm | <p>Paper (ID 11): Cloud accounting consequences in accounting firms: a systems theory perspective</p> <p>Author(s): Vincent Compagnie (ULiège - HEC Liège) and Elien Voermans (Erasmus University Rotterdam)</p> <p>Discussant: Iryna Alves (ISCAL, ISEG & ADVANCE/CSG)</p> | <p>Paper (ID 12): Sustentabilidade ou ilusão? Greenwashing no setor farmacêutico</p> <p>Author(s): Diana Dantas (Coimbra Business School ISCAC), Adriana Silva (Coimbra Business School ISCAC), Catarina Proença (FE-UC) and Elisabete Neves (Coimbra Business School ISCAC)</p> <p>Discussant: Alberto J. Costa (University of Aveiro)</p> | <p>Paper (ID 22): A influência dos empréstimos na educação financeira de universitários: um estudo comparativo</p> <p>Author(s): Maicon Silva (University Federal Rio Grande do Sul) and Wendy Carraro (University Federal Rio Grande do Sul)</p> <p>Discussant: Filomena Brás (EEG-Uminho)</p> | |
| 03:40pm | <p>Paper (ID 28): Navigating the storm: governance and renegotiation in PPPs during crises</p> <p>Author(s): Marta Almeida (Nova School of Business and Economics), Anne Stafford (Alliance Manchester Business School) and Robert Scapens (Alliance Manchester Business School)</p> <p>Discussant: Isabel Cruz (FE-UC)</p> | <p>Paper (ID 45): O impacto da gestão de resultados e da COVID-19 no reconhecimento de perdas por imparidade em ativos não financeiros: o caso ibérico</p> <p>Author(s): Gabriela Rodrigues (FE-UC), Liliana Pimentel (FE-UC) and Ricardo Joaquim (FE-UC)</p> <p>Discussant: Ana Isabel Lopes (ISCTE-IUL)</p> | <p>Paper (ID 20): Success is not only about the grade itself – unveiling empirical associations with objective and subjective success among accounting masters</p> <p>Author(s): Bruno Gregório (ISEG - Lisbon School of Economics & Management) and António Samagaio (ISEG - Lisbon School of Economics & Management CSG-ADVANCE)</p> <p>Discussant: Nanja Kroon (IPV)</p> | |

04:15pm - 4:45pm - Coffee Breal & Closing session - Auditorium

Helena Saraiva - Grudis | Accounting Research Network
 Pedro Nuno Ferreira - Order of Certified Accountants (OCC)
 Sónia Nogueira - Chair, Organizing Committee XXIV Grudis Conference | Doctoral Colloquium