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Editorial (PT)

A 32.ª edição da Grudisletter (GL) chega à *Grudis network*, no final de julho de 2025, altura em que grande parte dos Grudistas se preparam para, ou se encontram já, em merecido período de pausa, pelo que, sendo o caso, começamos por desejar umas excelentes férias a todos.

Iniciamos a presente edição com nota sobre um novo evento promovido pelo Grudis: o *Global Accounting Research Seminar* (Grudis GARS). Este vai consistir numa série de seminários dedicados a dar a conhecer e destacar projetos vanguardistas na área da investigação em contabilidade a nível mundial. O objetivo da rede Grudis é, através desta nova iniciativa, promover pontos de contato que potenciem a criação de redes de investigação sem fronteiras.

Prosseguimos com o *feedback* acerca das atividades relacionadas com o XXI Workshop Grudis, em que a importância das redes de investigação para o desenvolvimento académico e científico foi fortemente sublinhada, tendo os participantes levantado várias questões que suscitam reflexão. Foi uma sessão que gerou forte interesse e, conseqüentemente, elevada participação, tal como é relatado pela Sónia Nogueira.

Desta vez o espaço Embaixadores Grudis é protagonizado pela Graça Azevedo, que apresenta a sua experiência como Embaixadora desenvolvida na Universidade de Aveiro (UA).

Em seguida a Ana Isabel Lopes desafia-nos a perceber porque não se deve perder o nosso evento anual de referência: a *Grudis Conference & Doctoral Colloquium*, que no início de 2026 irá decorrer no ISCTE, em Lisboa.

Voltamos ainda a apresentar as publicações realizadas por membros da nossa rede, as quais abrangem o período total que medeia entre a edição 29 da GL e a atual. Tal como foi amplamente divulgado, a lista de publicações considera apenas os artigos em revistas indexadas.

A rubrica sob a temática “An Insightful Read”, é desta vez assinada pelo Fábio Albuquerque e confronta-nos com uma temática muito atual e de extrema importância, ressaltando o papel (ou papéis) que a contabilidade pode assumir em diversas áreas, nos âmbitos sociais, éticos e até mesmo da justiça e da moral.

Mais uma vez, fechamos com chave de ouro, com a crónica do José António Moreira, “Notas sobre Contabilidade”. Muito agradecemos ao José António a constância e regularidade destas crónicas que são uma das rubricas mais aguardadas da GL. Esta última crónica faz-nos refletir, com bastante humor, acerca de alguns desafios importantes com que os docentes do ensino superior se confrontam nos tempos atuais.

Helena Saraiva e Sónia Nogueira

Editorial (EN)

The 32nd edition of the Grudisletter (GL) arrives at the Grudis network at the end of July 2025, a time when most Grudistas are preparing for, or are already on, a well-deserved break, so we'd like to start by wishing you all an excellent vacation.

We begin this issue with a note on the novel event promoted by Grudis: the Global Accounting Research Seminar (Grudis GARS). It will consist of a series of seminars dedicated to showcasing and highlighting cutting-edge projects in the field of accounting research worldwide. This new activity aims to foster contact points that encourage the creation of research networks without borders.

We will continue with feedback on the activities related to the XXI Grudis Workshop, in which with feedback on the activities related to the 21st Grudis Workshop, in which the importance of research networks for academic and scientific development was strongly emphasized, with participants raising a number of thought-provoking questions. It was a session that generated strong interest and, consequently, high participation, as reported by Sónia Nogueira.

This time the Grudis Ambassadors slot was led by Graça Azevedo, who presented her experience as an Ambassador at the University of Aveiro (UA).

Ana Isabel Lopes then challenges us to understand why you shouldn't miss our annual flagship event: the Grudis Conference & Doctoral Colloquium, which will be held at ISCTE in Lisbon at the beginning of 2026.

Again, we present the publications made by members of our network, which cover the entire period between GL issue 29 and the current edition. As has been widely reported, the list of publications only includes articles in indexed journals.

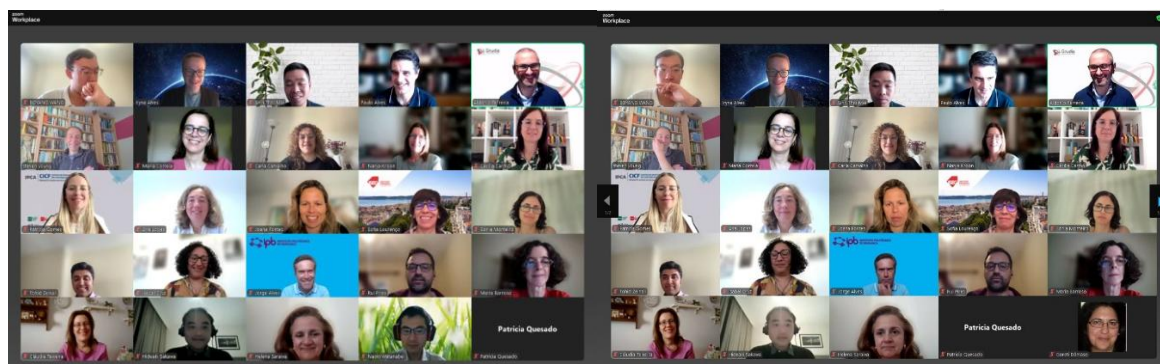
The article entitled "An Insightful Read" is this time written by Fábio Albuquerque and confronts us with a very topical and extremely important issue, highlighting the role (or roles) that accounting can play in various areas, in the social, ethical and even justice and morality spheres.

Once again, we closed on a high note with José António Moreira's chronicle, "Notes on Accounting". We are very grateful to José António for the constancy and regularity of these chronicles, which are one of GL's most eagerly awaited sections. This latest column makes us reflect, with a lot of humour, on some important challenges that higher education teachers are facing nowadays.

Helena Saraiva and Sónia Nogueira

Primeiro Evento - "Global Accounting Research Seminar" (Grudis GARS) (PT)

Por Paulo Alves



O Grudis voltou a inovar com o lançamento da série de seminários "Global Accounting Research Seminar" (Grudis GARS). Com o mote "bridging research communities through global dialogue", o

Grudis GARS é uma série de seminários online trimestrais que destacam projetos na vanguarda da investigação em contabilidade a nível mundial, promovendo pontos de contato que podem potenciar a criação de redes de investigação sem fronteiras.

Na primeira edição, o orador convidado foi o **Prof. Steve Young (Lancaster University)**, um dos investigadores mais prestigiados na área de análise textual e que apresentou o artigo "**When methods matter: how implementation choices shape topic discovery in financial text**", um artigo que sublinha a necessidade e valor acrescentado do conhecimento específico em contabilidade na aplicação de metodologias de *topic modelling*. A apresentação foi seguida da discussão por parte da **Prof. Maria Correia (London School of Economics and Political Science)**, que sublinhou a relevância das conclusões apresentadas no artigo.

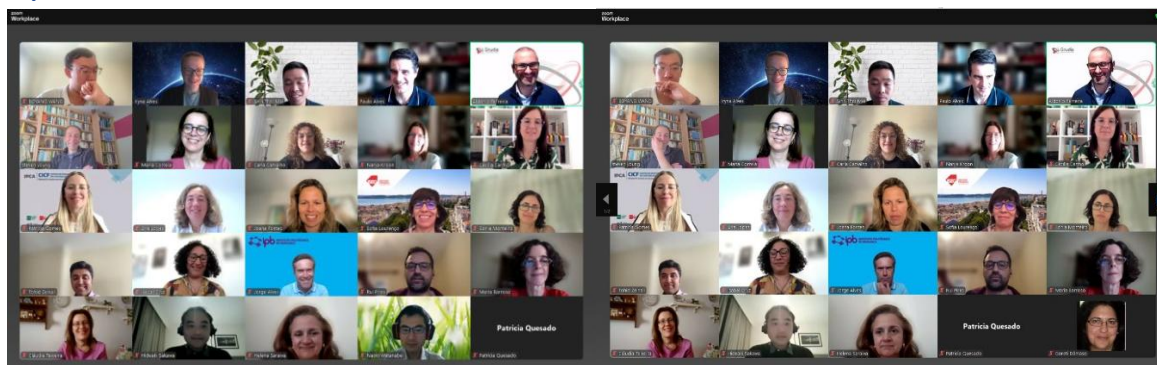
O seminário atraiu a participação de 41 participantes, dos quais um terço foi constituído por membros internacionais, marcando assim um ponto de intensificação da estratégia de internacionalização do Grudis, com foco num crescimento sustentado na qualidade, sabendo que o futuro é a continuação do caminho que temos vindo a trilhar.

O próximo **Grudis GARS** está marcado para **dia 23 de setembro de 2025**, sob o tema "**AI Agents and Management Control: The Effect of Target Setting**" e será apresentado pelo **Prof. Matthias Mahlendorf** (Frankfurt School of Finance & Management). O **Prof. Dennis Fehrenbacher** (University of St.Gallen) será o discussant deste *paper*.

Para informações mais detalhadas, os Grudistas podem consultar (e divulgar) o seguinte link: <https://www.grudis.pt/en/events-and-news/grudis-global-accounting-research-seminars>.

The first "Global Accounting Research Seminar" (Grudis GARS) (EN)

By Paulo Alves



Grudis has once again innovated with the launch of the "**Global Accounting Research Seminar**" (Grudis **GARS**) series. Under the motto "**bridging research communities through global dialogue**", Grudis GARS is a series of quarterly online seminars that highlight cutting-edge accounting research projects worldwide, promoting points of contact that can foster the creation of research networks without borders.

In the first edition, the invited speaker was **Prof. Steve Young (Lancaster University)**, one of the most prestigious researchers in the field of text analysis, who presented the paper "**When methods matter:**

how implementation choices shape topic discovery in financial text", an article that underlines the need and added value of specific accounting knowledge in applying topic modelling methodologies. The presentation was followed by a discussion from **Prof. Maria Correia (London School of Economics and Political Science)**, who highlighted the relevance of the findings presented in the paper.

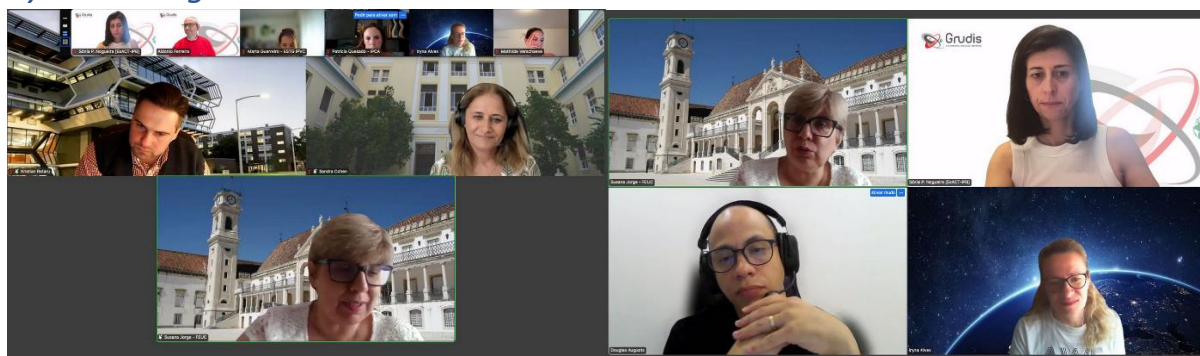
The seminar attracted 41 participants, with one-third being international members, marking a significant milestone in Grudis' internationalisation strategy. This development underscores a focus on sustained quality growth, recognising that the future hinges on continuing the path we have strategically delineated.

The **next Grudis GARS** is scheduled for **23 September 2025**, under the theme **"AI Agents and Management Control: The Effect of Target Setting"** and will be presented by **Prof. Matthias Mahlendorf** (Frankfurt School of Finance & Management). **Prof. Dennis Fehrenbacher** (University of St.Gallen) will be the discussant of this paper.

For more detailed information, you can review (and share) the following link:
<https://www.grudis.pt/en/events-and-news/grudis-global-accounting-research-seminars>.

XXI Workshop GRUDIS - Building Research Networks (EN)

By Sónia Nogueira



The XXI Grudis Workshop, held on 10 July 2025, exceeded expectations, with over 50% of registered attendees participating. We would like to extend our sincere gratitude to all those who joined us to share, reflect and build bridges in accounting research.

The central theme – **Building Research Networks** – sparked a rich and interactive discussion on the challenges and opportunities of developing research collaborations, featuring inspiring contributions from **Kristian Rotaru (Monash University)**, **Sandra Cohen (Athens University of Economics and Business)**, and **Susana Jorge (Faculty of Economics, University of Coimbra)**.

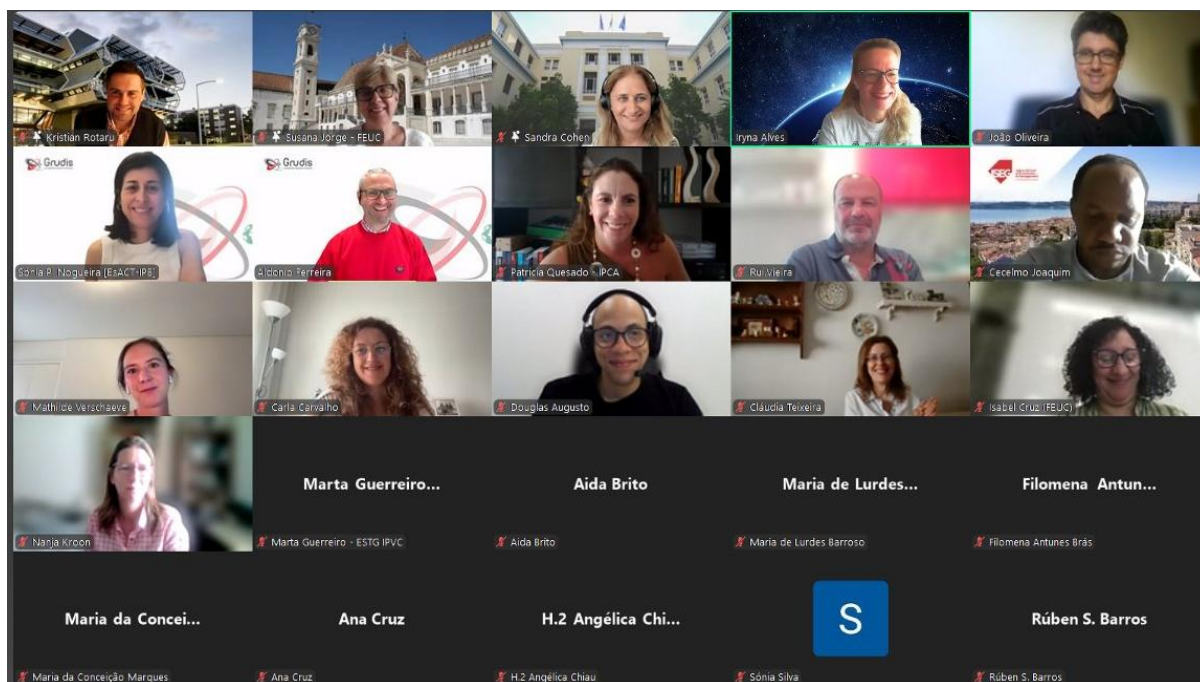
Aldónio Ferreira (Monash University) skillfully moderated the session, which opened with an engaging presentation by **Sónia Nogueira (Bragança Polytechnic University)**.

Throughout the workshop, the importance of research networks for academic and scientific development was strongly emphasized, and several thought-provoking questions were raised by

participants. The dynamic nature of the session confirmed the significance of the topic, which will be further explored in future Grudis initiatives.

We are also pleased to announce that the next XXII Grudis Workshop will take place on November 19, 2025 (online) and will be dedicated to the theme: How Accounting Can Shape a Better World. We look forward to another inspiring session with the academic community!

Grudis sincerely thanks the academic community for its active participation and reaffirms its commitment to promoting scientific collaboration both within Portugal and internationally.



Espaço Embaixadores Grudis - Ser Embaixador Grudis...na UA (PT)

Por Graça Azevedo

Na qualidade de embaixadora Grudis na Universidade de Aveiro, é com grande satisfação que partilho o percurso de envolvimento da nossa instituição com a rede Grudis, da qual fomos uma das primeiras participantes. Desde os primeiros encontros, a Universidade de Aveiro tem mantido uma ligação estreita, ativa e profundamente comprometida com a rede, sendo que os nossos docentes tiveram, desde o início, um papel determinante na consolidação do projeto Grudis. Ao longo dos anos, mais de 25 docentes da nossa instituição aderiram à rede, muitos deles com uma participação contínua e marcante desde os seus primórdios, assegurando uma presença sólida em comissões científicas, organização de eventos e dinamização de debates e workshops. A diversidade e excelência da investigação desenvolvida por estes colegas tem-se traduzido num contributo significativo para os avanços do pensamento contabilístico em Portugal. Destacam-se áreas como o goodwill, a profissão e o ensino da contabilidade, a normalização contabilística no setor público, a ética e deontologia profissional, a manipulação e gestão de resultados, a qualidade da informação financeira, a sustentabilidade, a Era 5.0, a divulgação da informação financeira, o *corporate governance*, o

impression management e, mais recentemente, a história da contabilidade. Esta pluralidade de interesses científicos reflete a vitalidade e o dinamismo da Universidade de Aveiro no panorama nacional da investigação em contabilidade, reforçando o papel dos seus docentes como protagonistas na promoção de conhecimento crítico, inovador e socialmente relevante. Um dos marcos mais expressivos desta relação foi a organização, em fevereiro de 2024, da *XXIII Grudis Conference & Doctoral Colloquium*, realizada precisamente na nossa universidade, que contou com a participação de investigadores de diversas instituições nacionais e internacionais e que reafirmou o papel central da UA na promoção e desenvolvimento da investigação em contabilidade.

Como embaixadora, assumi o compromisso de divulgar a rede e as suas atividades junto da comunidade académica da Universidade de Aveiro, tanto ao nível dos docentes como dos seus estudantes. Anualmente, faço a divulgação do Grudis junto dos alunos do tanto do mestrado como do programa de doutoramento em contabilidade, apresentando-lhes não só a missão e os objetivos da rede, mas também as diversas oportunidades que esta oferece, tanto a nível formativo como científico. Paralelamente, partilho com os colegas docentes as iniciativas promovidas pelo Grudis, incentivando a sua participação ativa e reforçando os laços colaborativos já existentes. Este esforço de comunicação tem sido essencial para manter viva e dinâmica a presença da Universidade de Aveiro na rede, promovendo um espírito de pertença, partilha e colaboração entre diferentes gerações de investigadores. No caso dos doutorandos, este momento de contacto é especialmente importante para os sensibilizar para a importância de pertencerem a uma comunidade académica alargada, incentivando-os a inscreverem-se na rede e a participarem ativamente nas suas iniciativas, como a *Grudis Conference & Doctoral Colloquium*. Ao longo dos últimos anos, tem sido muito gratificante constatar a adesão entusiástica dos nossos estudantes, que têm não só participado nos eventos como também apresentado os seus projetos de investigação, beneficiando do feedback de pares e de académicos de diferentes instituições. Esta partilha tem-se revelado fundamental para o seu desenvolvimento académico e para o amadurecimento dos seus projetos de investigação.

Acreditamos firmemente que a rede Grudis constitui uma rede importante de encontro entre investigadores, promovendo o diálogo científico, a cooperação entre instituições e a construção de uma comunidade académica sólida, diversa e inclusiva. É neste espírito que continuo a incentivar os nossos estudantes e docentes a integrarem esta rede e a aproveitarem todas as oportunidades que a mesma oferece, quer ao nível da formação, quer ao nível do *networking* académico e científico.

Na Universidade de Aveiro, valorizamos profundamente o ambiente de partilha e de construção coletiva do conhecimento que a Grudis proporciona, e é com orgulho que continuamos a contribuir ativamente para o seu crescimento e dinamismo. Convido todos os estudantes e colegas docentes a juntarem-se à rede, a apresentarem os seus projetos e a participarem ativamente neste espaço de excelência que é o Grudis.

Grudis Ambassadors Space - Being a Grudis Ambassador... at UA (EN)

By Graça Azevedo

As the Grudis ambassador at the University of Aveiro, it is with great pleasure that I share the journey of our institution's involvement with the Grudis network, of which we were one of the first participants. From the very first meetings, the University of Aveiro has maintained a close, active, and deeply committed connection with the network, with our faculty members playing a key role from the

beginning in consolidating the Grudis project. Over the years, more than 25 faculty members from our institution have joined the network, many of whom have been continuously and prominently involved since its inception, ensuring a strong presence on scientific committees, organizing events, and leading debates and workshops. The diversity and excellence of the research developed by these colleagues have made a significant contribution to the advancement of accounting thought in Portugal. Notable research areas include goodwill, the accounting profession and education, public sector accounting standards, ethics and professional deontology, earnings management and manipulation, financial reporting quality, sustainability, the 5.0 Era, financial information disclosure, corporate governance, impression management, and, more recently, accounting history. This plurality of scientific interests reflects the vitality and dynamism of the University of Aveiro within the national accounting research landscape, reinforcing the role of its faculty as key players in promoting critical, innovative, and socially relevant knowledge. One of the most significant milestones in this relationship was the organization of the XXIII Grudis Conference & Doctoral Colloquium, held in February 2024 at our university, which welcomed researchers from various national and international institutions and reaffirmed the University of Aveiro's central role in the promotion and development of accounting research.

As an ambassador, I have committed to promoting the network and its activities within the academic community at the University of Aveiro, both among faculty and students. Each year, I present Grudis to master's and doctoral students in accounting, introducing them not only to the mission and goals of the network but also to the various opportunities it offers, both in terms of training and scientific development. In parallel, I share Grudis initiatives with faculty colleagues, encouraging their active participation and strengthening existing collaborative ties. This communication effort has been essential to keep the University of Aveiro's presence in the network alive and dynamic, fostering a spirit of belonging, sharing, and collaboration across different generations of researchers. For doctoral students, this initial contact is especially important to raise awareness about the value of belonging to a broader academic community, encouraging them to join the network and participate actively in its initiatives, such as the Grudis Conference & Doctoral Colloquium. Over the past years, it has been extremely rewarding to witness the enthusiastic engagement of our students, who have not only attended events but also presented their research projects, benefiting from peer feedback and insights from academics from various institutions. This sharing has proven to be fundamental for their academic development and the maturing of their research projects.

We firmly believe that the Grudis network plays an important role in bringing researchers together, promoting scientific dialogue, institutional cooperation, and the building of a solid, diverse, and inclusive academic community. It is in this spirit that I continue to encourage our students and faculty members to join the network and seize all the opportunities it offers, both in terms of training and academic and scientific networking.

At the University of Aveiro, we deeply value the environment of sharing and collective knowledge-building that Grudis fosters, and we are proud to continue contributing actively to its growth and dynamism. I invite all students and faculty colleagues to join the network, present their projects, and participate actively in this space of excellence that is Grudis.

Why You Shouldn't Miss the XXV Grudis Conference and Doctoral Colloquium" (EN)

By Ana Isabel Lopes



What better way to start the year than by being part of one of the most anticipated events in the accounting research community? Make sure to submit your paper by 1 October 2025 to be part of this special edition. Whether you are sharing your research or joining as an engaged participant, this is an event you won't want to miss.

At the heart of the programme is our keynote speaker, Professor Mark Clatworthy, from the University of Bristol - one of the leading voices in financial reporting and its role in capital and audit markets. His work is not only academically respected, but also deeply relevant to the evolving challenges of our field. Hearing him speak will be both inspiring and thought-provoking, representing an unmissable moment for researchers, educators, and practitioners alike. What really defines Grudis is its spirit of open, constructive, and dynamic academic dialogue! Whether you're presenting your research or engaging in someone else's ideas, the conference creates the kind of environment where real learning happens. From the Doctoral Colloquium to the parallel sessions, anchored in the plenary ones, the focus is on community, mentoring, and meaningful exchange. It's a space where questions matter just as much as answers, and where all professors and researchers can find guidance, encouragement, and new connections.

We also take time to recognize and celebrate excellence. With a series of awards – including the Outstanding Reviewer Award, the Outstanding Paper Award, the Accounting and Management Review Award and prizes for doctoral research - we shine a light on the work that's moving our field forward. These moments of recognition are more than symbolic. They reflect the values of quality, integrity, and collaboration that Grudis has cultivated for 25 years. It's also worth noting that the event is held in partnership with the Order of Certified Accountants and with the European Accounting Association.

And this year, there's an extra reason to mark your calendar: the XXV Grudis Conference and Doctoral Colloquium is celebrating its 25th edition—and it's shaping up to be truly special. That's something worth celebrating. This silver-jubilee edition marks 25 years of bringing together scholars, building networks, and shaping conversations that matter in accounting research. It's a moment to look back with pride and look ahead with renewed energy.

All of this takes place in Lisbon (Portugal), one of Europe's most inspiring cities, hosted by ISCTE Business School - a place known not just for its academic strength but also for its international outlook

and welcoming atmosphere. With its perfect blend of tradition and innovation, Lisbon offers the ideal backdrop for a conference that's both intellectually rich and personally rewarding.

So, whether you're returning to Grudis or joining us for the first time, we can't wait to welcome you. Join us in Lisbon, 30–31 January 2026, for two days of ideas, connections, and celebration. Find relevant and detailed information at <https://www.grudis.pt/conferencias/xxv-grudis-conference-and-doctoral-colloquium>.

On behalf of the Local Organizing Committee,

Ana Isabel Lopes.

(Conference Chair)

Publications by network members (EN)

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An insightful read [\(EN\)](#)

By Fabio Albuquerque

As immigration has recently risen as a priority topic in Portugal's political agenda, most likely motivated by the increasing relevance of an extreme-right party in the national parliament, I've selected two papers that relate to this topic by covering the latest impact of the Italian refugee crisis, by Pianezzi and Ashraf (2022) and Pianezzi et al. (2020).

The first examines how accounting practices contributed to corruption and mismanagement by the Italian government during the refugee crisis, not because the State has failed, but because they deliberately created ignorance, defined as intentionally designing accounting systems to obscure understanding. According to the authors, accounting was strategically mobilised by the Italian state to create ignorance, which paradoxically served public objectives by relieving the state of its political, financial, and humanitarian responsibilities, in contrast to the view of accounting as a tool for control and transparency. A sociology of ignorance in accounting is provided by the authors as a model for studying corruption, challenging its conventional views as purely self-interested.

The second examines how Italy's response to the refugee crisis was shaped by accounting ethics within a neoliberal governance framework, showing how accounting practices helped manage moral tensions among rights, nationalism, and economic rationality. The paper argues that the Italian migration system reflects the paradoxes of such a governance model, which emphasise efficiency, market reasoning, and nationalism, even as the state claims to uphold humanitarian principles. In addition to extending debates on accounting and neoliberalism, it also reframes accounting's role as morally active rather than neutral, suggesting the state is not absent, but morally conflicted and selective in its use of accounting.

Commonly, both studies critically examine the Italian state's response to the refugee crisis through the lens of accounting, emphasising how accounting practices may not be neutral but, instead, deeply embedded in statecraft, ethics, and power. Putting together, the papers argue, therefore, that

accounting is far more than a technical practice, being a tool that can enable state power, obscure responsibility, and reshape moral boundaries in migration governance. The accounting systems in place not only determine how resources are allocated but also influence which migrants are deemed worthy of care.

Besides, the works highlight how the Italian state's delegation of responsibilities to non-state actors, such as non-governmental organisations and private firms, enabled a diffusion and evasion of accountability, allowing the state to appear responsive to humanitarian norms while avoiding direct responsibility.

In summary, Pianezzi and Ashraf (2022) introduce ignorance as a mechanism of state control, uncovering how lax accounting systems may intentionally leave space for corruption, while Pianezzi et al. (2020) add an ethical and normative analysis, showing how accounting practices reflect competing moral imperatives of modern governance. They ultimately reveal how accounting systems may serve as instruments of state rationalisation, mediating the contradiction between symbolic commitments to human rights and the economic and political pragmatism of migration control. By combining insights from both works, a richer picture of how accounting mediates state responses to migration is provided, not simply as a neutral tool of governance, but as an active field where ethics, ignorance, corruption, and neoliberal rationality intersect. In this sense, they call for a more nuanced and critical engagement with how accounting shapes and reflects state priorities, especially in contexts of crisis.

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Notas sobre Contabilidade (PT)

Por José António Moreira

Um dos ingredientes que me tem ajudado a fazer uma “aterragem suave” na nova fase da vida que é a aposentação tem sido a manutenção do contacto com ex-colegas de trabalho.

Esses encontros, particularmente os almoços destinados a “colocar a conversa em dia”, permitem-me ir acompanhando o evoluir da Instituição e acabam por me fazer partilhar as alegrias e desânimos daqueles que, como eu fizera até um passado recente, continuam a dispensar àquela o melhor do seu esforço e dedicação.

Há dias, num desses almoços, a G. falava, preocupada, do modo com o semestre tinha decorrido. A frequência das aulas por parte dos alunos tinha sido muito baixa, prenunciando o que se veio a concretizar: pouca afluência às provas de avaliação, fracos resultados, elevada proporção de retenções. Para J., que lecionou outra disciplina, a situação ainda se tornou mais grave pelo facto de os alunos que frequentavam as aulas não participarem destas, amorfos, qualquer que fosse o assunto discutido e a metodologia de ensino utilizada. Ajuntou que os seus corpos estavam na sala, mas as

suas mentes estariam algures, noutra espaço, muitas vezes transportadas pelo conteúdo de um telemóvel que, de modo mais ou menos ostensivo, manipulavam com rápidos gestos dos dedos.

Ao meu comentário, “Já era assim no meu tempo.”, o J. abanou a cabeça, em sinal de desaprovação, retorquindo que a situação piorara substancialmente no ano letivo que terminara: “Se não fosse uma turma de pós-graduação que leciono, composta por adultos motivados, que me ajudam a carregar as baterias da motivação, eu dificilmente encontraria forças para me dirigir à sala de aula dos alunos jovens. Por vezes, dou comigo a pensar que já não sou útil, que aquilo que sei e a prática letiva de dezenas de anos perdeu todo o sentido ...”

“Tu é que tens sorte, porque já não tens de conviver com isto!”, disse a G., virando-se para mim.

Ela tinha razão, que não lhe tributei. Retorqui, com um sorriso, que a vida de um aposentado não é isenta de problemas ... no que respeita a questões académicas. Contei-lhes as minhas “aventuras” relativas a dois júris de doutoramento que recentemente integrara. No primeiro, a tese era tão fraca, tão fraca que, pela primeira vez, em toda a minha carreira académica, me recusei a dar parecer positivo à aceitação do trabalho para discussão pública, no que não fui secundado pelos colegas de júri. Posteriormente, depois de uma péssima defesa, votei negativamente a atribuição do grau. “O que consegui com a minha posição?!” – perguntei, retoricamente. “Bem ... foi estar de consciência tranquila e ter preenchido dois pareceres de meia dúzia de páginas cada, a justificar as minhas posições, documentos esses que a candidata, hoje doutora, possivelmente nem sabe que existem.”

No segundo, ao iniciar a leitura da tese, logo numa das páginas iniciais, a meio da mesma, chegada ao lado direito, deparei-me com a seguinte dedicatória: “Para X, Y, Z, M & L e C (em memória). Sem vocês nunca teria conseguido!!!” [por questões de sigilo omito os nomes]. Nunca me tinha deparado com este tipo de dedicatória em teses, mas há sempre uma primeira vez para tudo. Mesmo para a leitura da página dos agradecimentos, que não costumo ler e desta vez li. Descobri que esses nomes, citados antes dos pais, restante família e amigos, pertenciam ao marido (o X) ... e aos gatos da candidata. Acrescentei: “Quem foi referenciado nos agradecimentos e viu o respetivo nome aparecer depois do dos felinos ... deve ter ficado aborrecido, no mínimo.”

O ambiente desanuviara um pouco e divisei ligeiros sorrisos nas respetivas faces.

“Como veem, aposentado que acede a integrar júris de doutoramento também sofre. Retenham este ensinamento para futuro.”