



Grudisletter

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Editorial

The 35th edition of Grudisletter reaches the Grudis Network by the end of April 2026 and, in line with our strategy to internationalize the Network and the adoption of English as the primary language, this is the first edition of the Grudisletter published with English at the forefront. This does not mean that we no longer welcome contributions in Portuguese – we most certainly do! – only that the Grudisletter reflects the official language of the Grudis Network.

In this issue, Ana Isabel Lopes provides an overview of the most recent Grudis Conference & Doctoral Colloquium, an event that marked a particularly symbolic moment, celebrating 25 years of promoting accounting research in the national and international academic sphere.

The Grudis Ambassadors section looks at the case of IPB (Bragança Polytechnic Institute), presented by Nuno Ribeiro, who prompts us to reflect on the important role of Grudis Ambassadors in disseminating the Network's values, ideals and goals.

In the next section, we bring the list of publications produced by the Grudis Network members. We take the opportunity to remind you that the publication notification form used to collect this information is permanently open and thus can be used at any time. We also remind the Grudisletter only includes lists publications of articles in indexed journals, which may be published (i.e. cited with full volume, issue, and page details) or forthcoming, and always once only per article.

This time the “An Insightful Read” section is written by Susana Jorge (Coimbra University), who brings us an highly topical and relevant subject such as *Accounting for Emergency: Why Accounting Research Matters in Times of War*.

After this, José Moreira offers us an insightful reflection on the role of AI in the field of accounting, both in a professional environment and in an educational context.

Finally, in this edition, Aldónio Ferreira, on behalf of the Executive Team, tells us about how the Network has grown and what its vision is for the coming years, as well as how to build this future, now that the network is celebrating its 25th birth anniversary.

Enjoy your reading!

Helena Saraiva and Sónia Nogueira

XXV Grudis Conference & Doctoral Colloquium

By Ana Isabel Lopes

On It was a real pleasure to welcome participants to Lisbon for the XXV Grudis Conference and Doctoral Colloquium, held at Iscte Business School, Iscte – Instituto Universitário de Lisboa, on 30–31 January 2026. Celebrating the 25th edition of the conference was an important milestone, reflecting both growth and continuity. At the heart of the conference, however, are the authors, reviewers, and discussants who make it possible.

I would like to highlight some important aspects that make this edition particularly memorable:

- An increasingly international and diverse participation, with around 100 participants representing more than 50 institutions and a wide range of countries: Australia, Belgium, Brazil, Egypt, France, Italy, Morocco, Portugal, Spain, Russia, South Korea, Switzerland, and the United Kingdom;
- A record number of submissions, presentations, and discussants, covering a broad spectrum of topics across accounting research, from financial and sustainability reporting to governance, ethics, and the impact of emerging technologies;
- Two full days of activities, for the first time;
- The excellent keynote address by Professor Mark Clatworthy (University of Bristol), which invited reflection on the evolving objectives of financial and sustainability reporting;
- The roundtable on “Ethical challenges in an AI accounting era,” which fostered an engaging dialogue between academia and professional practice;
- The advance distribution of an ISBN-registered conference booklet (permanent link: <https://repositorio.iscte-iul.pt/handle/10071/36163>), making all key information readily available;
- The launch of the Grudis Honorary Members Initiative;
- The closing session, where we reflected collectively on the challenges ahead for Grudis and celebrated its continued ambition to be a dynamic and internationally recognized partner within the global accounting research community.

Finally, with a glass of Port wine, we toasted to the past while looking ahead to the future, celebrating once again what Grudis does best: creating the conditions for thoughtful work-in-progress conversations, meaningful exchanges, and new collaborations within the accounting research community. Above all, we celebrated life, friendship, collaboration, and commitment [Photos available: <https://iscte.canto.global/b/UDCGB>].

I hope to see you all in the next edition, in Porto.

Ana Isabel Lopes, ISCTE Business School



Grudis Ambassadors Space - Being a Grudis Ambassador... at IPB (Instituto Politécnico de Bragança - Bragança Polytechnic Institute)

By Nuno Ribeiro

When I accepted the role of ambassador of the Grudis Network, I undertook an active commitment to contribute to the achievement of its mission “To promote the development of research in Accounting, fostering interaction between the Portuguese and international communities”. My role has gone beyond the formal representation of the Network and has been reflected in continuous engagement as a liaison between the Network and the academic community of the Polytechnic University of Bragança (IPB) and its institutional partners.

As an ambassador familiar with the identity, objectives, and values of the Grudis Network, I seek to communicate its mission, vision, and values in a clear, coherent, and contextualized manner. This representation involves not only disseminating the existence of the Network, but also conveying the meaning and relevance of its activities, highlighting its contribution to research, teaching, and the sharing of good practices in the field of accounting.

One of my main responsibilities has been the dissemination of events promoted by the Grudis Network, namely seminars, workshops, conferences, and doctoral meetings. Whenever the Network organizes these initiatives, I promote them within the academic community of IPB and its institutional partners, specifically among lecturers, researchers, and students of the Bachelor’s degree in Accounting and the Master’s degree in Accounting and Finance, presenting their objectives, themes, and the importance of participation. These events represent privileged opportunities for reflection, scientific updating, and interaction among researchers, academics, and students, thereby reinforcing the collaborative dimension of the Network.

In addition to dissemination activities, I seek to stimulate dialogue, gather feedback, and give visibility to the experiences, interests, and needs of the IPB academic community, building bridges between members of the Grudis Network and its stakeholders. I believe that the sharing of knowledge, experiences, and perspectives is essential for collective growth and for strengthening a culture of collaboration and continuous learning in the field of accounting.

As an ambassador, I strive to contribute to the creation of networks among individuals and initiatives, supporting the development of synergies that may lead to new collaborations, research projects, and academic development opportunities. In this sense, I aim to act as a unifying element, reinforcing the sense of belonging to the Grudis Network and enhancing the impact of its activities.

In conclusion, I emphasize that being an ambassador of the Grudis Network is a privilege, bearing in mind that, together, we contribute to the advancement of scientific research in accounting.

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An insightful read

By Susana Jorge

In volume 45, issue 3 (2025), the journal *Public Money & Management* (PMM) devoted a theme to the topic “Accounting for emergency: global responses to human-made disasters”, guest edited by: Giuseppe Grossi, Kristianstad University, Sweden, and Nord University, Norway; Veronika Vakulenko, Nord University, Norway; and Dmitri Gourfinkel, World Bank, USA. (<https://www.tandfonline.com/toc/rpmm20/45/3?nav=toclist>).

Wars and large-scale human-made disasters force societies to operate under extreme uncertainty, moral pressure, and institutional fragility. While public debate often focuses on military strategy or humanitarian needs, this PMM theme reminds us that accounting, auditing, and financial management are far from neutral technical tools. They are deeply political, emotional, and organizational practices that shape how societies survive war and plan for recovery.

I could not think of a better insightful read, considering the current context the world is passing through, especially with military conflicts between several nations, affecting, directly and indirectly, the lives of so many innocent people, and our planet. While I recommend the reading of the whole theme, I detached three articles, which I found particularly interesting. Herein I present a summary of the main insights of each of these articles, which I hope will bring us all to reflect together on how accounting can really contribute to a better world.

The three articles – each grounded in the context of the ongoing war in Ukraine – collectively show how accounting operates simultaneously as a mechanism of trust, a mobilizer of emotions, and a coordination tool under radical uncertainty.

The article by Cifuentes-Faura (2025) focuses on accountability and transparency in government during disasters, analysing how aid to Ukraine has been managed by donor countries. Its central message is stark: emergencies create fertile ground for corruption, but transparency and strong accounting systems can significantly mitigate this risk. By linking transparency in aid reporting to widely used corruption indicators, the article shows that countries with robust accounting infrastructures and audit institutions are also those that manage war-related aid more transparently. In wartime, accountability is not a luxury – it is a precondition for maintaining public trust, donor confidence, and international solidarity. This research is particularly relevant today, as unprecedented volumes of emergency funding are channeled through governments under intense time pressure.

While the previous author looks at accountability from a macro-governance perspective, Melnyk et al. (2025) turn our attention to the micro-level and ask a very different question: how do accounts feel in wartime? Their study of a Ukrainian charity's use of social media reveals the emotive power of accounting disclosures. Numbers, narratives and visuals shared online do not simply inform – they deliberately evoke emotions such as pride, gratitude, hope, and even anger. These emotions, far from undermining accountability, help mobilize sustained donations in an ongoing human-made disaster. The article challenges the traditional view of accounting as rational and detached, showing instead that emotional engagement is critical for collective action in war. In contemporary conflicts – where crowdfunding, social media and informal aid networks play a growing role – this insight is particularly timely.

Finally, Vakulenko et al. (2025) move us to the frontlines of public administration, examining how Ukrainian local governments manage their finances amidst destruction and uncertainty. Using complexity theory, they show that wartime financial management is not linear or controllable from the top down. Instead, local governments behave as complex adaptive systems, constantly shifting between 'normalizing' basic services and 're-planning' for an uncertain future. Accounting and budgeting here are not about optimization, but about improvisation, learning, and resilience. This work reminds us that successful post-war recovery depends not only on national strategies, but on flexible, locally grounded financial systems.

Taken together, these three studies make a powerful case for why accounting research matters in times of war. Accounting shapes how aid is trusted, how people are moved to act, and how institutions cope when rules, resources and futures are all in flux.

For scholars, policy-makers and practitioners alike, this body of work reinforces a simple but profound insight: in emergencies, accounting does not merely record reality—it actively helps to construct it.

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Notes on Accounting

By José António Moreira

1. L. is held in high regard as a lecturer, a professional consultant, and, above all, as a person. He keeps permanently up to date with the latest developments in generative artificial intelligence (AI) and never refuses to share what he knows with anyone who seeks him out on the subject.

The informal gatherings in which he takes part are an opportunity to talk with him about our concerns in the field of AI, to update ourselves. At a recent lunch, he was speaking about the automation he had implemented in the workflow of the accounting services practice he runs, using “AI agentic” tools. One of those present, in a provocative tone, questioned whether it still made sense to continue teaching accounting techniques in Management programmes. Opinions were divided. For some, it did

make sense to continue, even if only the basic concepts are covered, since professionals in the field need a mental framework that allows them to critically assess the accounting problems they face, without depending on a device to connect them to an AI model; for others, such teaching makes less and less sense, since in a not-too-distant future citizens embedded in professional organisations will tend to function as peripherals of AI models.

The discussion was heated. Arguments and counter-arguments were exchanged, and the general sense that lingered was that no one — not even L. — holds the slightest certainty about what the world of work will look like in the future, let alone what role will be reserved for human beings within it. Yet even the least apocalyptic visions are unsettling.

2. But the effort to keep pace with AI does not feed on informal gatherings alone. Most educational institutions are now offering their faculty training in this area. In general, such initiatives aim both to introduce tools considered useful for the teaching and learning process, and to illustrate how they can be applied in practice.

At a recent session, the focus fell on Google's NotebookLM. The logic behind the tool is fairly straightforward: the lecturer creates a notebook, into which they upload whatever support materials they consider appropriate for the course — including links to websites containing relevant information — and that collection of materials becomes the assistant's knowledge base. From there, the lecturer, or the students with whom access to the notebook has been shared, can search for information, get answers to questions, and use the application as an ever-available assistant. Furthermore, the tool can, on request, produce AI-generated standardised documents — audio summaries (podcasts), video summaries, reports, infographics, slide presentations. A dream tool, for lecturers and students alike.

During the segment devoted to sharing teaching experiences with the tool, a colleague mentioned that he had used it to try to solve a problem he had long faced: his students did not read the case studies in advance that he assigned for classroom discussion, despite their claiming to want "practical classes" (based on case discussion). He asked the tool to create a podcast for each case study, available for students to engage with beforehand by listening to the audio before class. Yet the imagination of that lecturer, combined with the immense technological capabilities of AI, proved unable to overcome the students' (lack of) willingness.

Grudis at 25: What Comes Next

By Aldónio Ferreira, on behalf of the Executive Team

As we gathered at the closing session of the Grudis's jubilee conference at Iscte Business School – with cake, Port, and the warmth of community that has come to define Grudis – I took a moment to reflect on what we have built together and, perhaps more importantly, where we go from here. What follows captures the essence of those reflections, shared on behalf of the Executive Team.

What we have built

Grudis is a network that has been in continuous existence for a quarter of a century, with proud Portuguese foundations. What began as a modest community of Portuguese-speaking accounting researchers has grown into a vibrant network of 550-plus members and counting. With eleven distinguished honorary members formally inducted as part of our 25th anniversary celebrations and a number of conference participants who became members, the community continues to expand.

But numbers alone fall too short to tell the Grudis real story. At its core, Grudis is a genuine community dedicated to the advancement of accounting through high-quality research, built on rock-solid shared values since our founding: collegiality, collaboration, a focus on quality, dynamism, informality, and simplicity. These are not aspirational words on a page, but a lived experience of members and expression of substance over form, of purpose over pure self-interest, of being over showing.

Where we are headed

Our vision is clear: Grudis will evolve into an internationally recognised network that develops emerging scholars and feels like home for established scholars. This year's conference, with participants from 13 countries, demonstrated that this aspiration is not merely plausible but already taking shape.

We have brought together a significant portion of the Portuguese accounting research community.

Now, we seek to broaden our reach, attracting more members from leading institutions worldwide. English, as the language of research, has now become Grudis' primary language of communication within the Network, making it more inclusive and welcoming to all, although we remain committed to maintaining Portuguese wherever we can.

Our vision for the future extends well beyond membership growth. We see a richer research ecosystem, with more opportunities for collaboration, greater specialisation (e.g. through thematic clusters), enhanced development through initiatives such as the Grudis Global Accounting Research Seminars (Grudis GARS) and research workshops, wider dissemination of members' published work, and, critically, structured mentoring that connects experienced scholars with those at earlier stages of their careers.

A future predicated on collaboration

None of this will happen without you. Our success requires collective effort, with members leveraging their networks, Ambassadors proactively engaging with potential new members, and established scholars generously giving a bit of themselves through mentoring. For some this means a shift from passive membership to active citizenship. And yes, that is asking more of you than perhaps we have before. But it is the only way we realise our collective vision. We cannot build this alone; this is our shared project. **Grudis is you, and you are Grudis.**

Please speak with me or any member of the Executive Team about how you might contribute. We are always looking for ideas, talent, and people willing to help – and we love to publicly acknowledge contributors.

Our foundation is rock solid, our trajectory clear. The journey to new possibilities and discoveries begins now.

Thank you for being part of our community, the Grudis Community!

