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Editorial

The 36th edition of the Grudisletter arrives to your inbox at the end of July, following the start of a particularly hot summer in Portugal, which signals the interruption of academic activities and the arrival of the long-awaited summer vacation. To everyone in these circumstances, we wish you a wonderful vacation.

In this issue, Helena Oliveira extends an invitation to all for The XXVI Grudis Conference and Doctoral Colloquium and provides a preview of the Grudis Network's main annual event, to be held in the city of Porto in January 2027. Please read it below and pay particular attention to the deadline for paper submissions: 1 October 2026.

Next, Sónia Nogueira reports on the success of the most recent Grudis Workshop, held on June 16, which drew a record number of attendees. A topic as relevant as the editorial process — presented by the editors of four different journals — was undoubtedly a compelling factor for participants.

The Grudis Ambassadors section has been brought by Vítor Gabriel (Polytechnic University of Guarda), who highlights the important role that the Grudis Network can play in smaller institutions, where it can contribute very positively to the development of research in accounting, playing a fundamental role in connecting people and creating opportunities for new partnerships.

The section that follows, “A Note for the Grudisletter”, is the product of a challenge we gave to Cláudia Teixeira following her recent appointment to the Education Committee of the European Accounting Association—an achievement the Grudis Network is keen to acknowledge; we too congratulate Cláudia on this noteworthy recognition. Cláudia promises to provide the Grudisletter with information about this Committee's activities, something we look forward to.

The “An Insightful Read” section in this edition is presented by Ana Isabel Lopes, who discusses a recently published article on the need to reinvent the educational process in accounting. This is a topic that particularly resonates with many members of the Grudis Network and has received considerable attention recently, warranting reflection that may ultimately lead the way to action.

Finally, José António Moreira offers an excellent reflection on academic fraud — primarily that occurring in the context of exams and tests — and on an industry that has “built itself” around exploiting the opportunities for fraud. He discusses the imperative of restoring assessment integrity. Bravo, José António!

Enjoy your reading!

Helena Saraiva and Sónia Nogueira

XXVI Grudis Conference and Doctoral Colloquium - Invitation to the Grudis Community

By Helena Oliveira



The XXVI Grudis Conference and Doctoral Colloquium will take place from 28 to 30 January 2027 at ISCAP - Porto Accounting and Business School, Universidade Técnica do Porto. Founded in 1886, ISCAP is one of Portugal's leading higher education institutions in the fields of Accounting, Business and Management, educating nearly 5,000 students across undergraduate, postgraduate and master's programmes. The school combines a long-standing academic tradition with a strong commitment to innovation, internationalisation and applied research, maintaining close links with industry and an extensive network of international partners. Through its research centres, state-of-the-art facilities and active participation in international projects, ISCAP provides an environment that fosters academic excellence, collaboration and knowledge exchange.

The Grudis Conference and Doctoral Colloquium has long been recognised as a leading event for the accounting research community, bringing together scholars, doctoral students and practitioners in an open, supportive and intellectually stimulating environment.

The 2027 edition will continue this tradition by offering presentations of research papers and doctoral projects, opportunities for constructive feedback from peers and discussants, plenary sessions with distinguished scholars, and notably a keynote address by **Professor Joan Ballantine** (photo to the right of this paragraph), Ulster University, Northern Ireland. Professor Ballantine is the President of the British Accounting and Finance Association (BAFA) and Chair of the Education Committee of the European Accounting Association (EAA). This event will also offer numerous occasions to develop professional networks and future research collaborations.



Hosted in the vibrant city of Porto, a UNESCO World Heritage Site renowned for its rich history, architecture, culture and hospitality, the conference offers participants not only an outstanding scientific programme but also the opportunity to experience one of Europe's most welcoming destinations. The submission deadline for papers and doctoral projects is 1 October 2026. For further information regarding submissions, registration and the conference programme please visit the conference website: <https://www.grudis.pt/xxvi-grudis-conference-and-doctoral-colloquium>

We look forward to welcoming all to Porto in late January 2027.

Yours sincerely,

Helena Costa Oliveira, Conference Chair



Local Organizing Committee [ISCAP, Universidade Técnica do Porto]:

Helena Costa Oliveira (chair) | Ana Maria Bandeira | Cláudia Teixeira | Paulino Silva

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XXIII Grudis Workshop – Meet the Editors: Editorial Process and Peer Review in Accounting

By Sónia Nogueira

We are delighted to share the success of the XXIII Grudis Workshop, held online on 16 June 2026, under the theme “Meet the Editors: Editorial Process and Peer Review in Accounting”. The event brought together 97 participants, representing the highest attendance ever recorded at a Grudis Workshop.

Dedicated to the editorial process and peer review in accounting research, the workshop provided a unique opportunity for researchers, academics, and PhD students to deepen their understanding of how leading international journals operate, editors’ expectations, and effective strategies for publishing high-quality research.

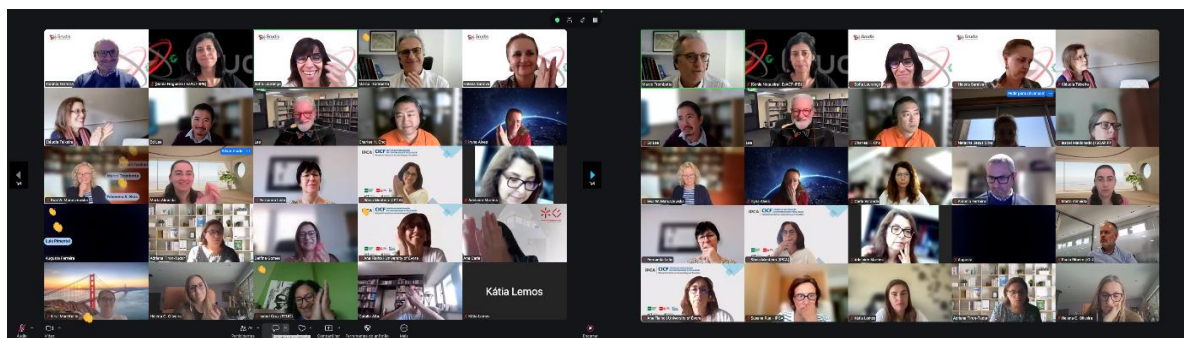
We were honoured to welcome four distinguished Editors-in-Chief of internationally renowned accounting journals:

- Charles Cho – Editor of Accounting Forum
- Edward Lee – Editor of Accounting and Business Research
- Lee D. Parker – Editor of Accounting, Auditing & Accountability Journal
- Marco Trombetta – Editor of Journal of Accounting and Public Policy

The opening session was delivered by Cláudia Teixeira (Grudis & ISCAP – Polytechnic University of Porto), while the workshop was chaired by Sofia Lourenço (Grudis & ISEG – Lisbon School of Economics and Management, University of Lisbon), who led a highly engaging and interactive discussion.

On behalf of the Grudis Executive Board, we would like to express our sincere gratitude to our guest editors for their generosity in sharing their expertise, experiences, and valuable insights into the editorial and peer-review process. We also extend our thanks to all participants for their enthusiasm, active engagement, and thought-provoking questions, which greatly contributed to the success of the event.

This workshop once again reinforced Grudis' mission to promote excellence in accounting research by fostering dialogue between researchers and editors of leading international journals, while supporting the professional development of both early-career and established scholars.



Grudis Ambassadors Space - Being a Grudis Ambassador... at the Polytechnic University of Guarda

By Vítor Gabriel

Accounting research is increasingly built through collaboration rather than in isolation. It thrives on connections among researchers, institutions, and complementary fields of knowledge. To me, this is the true meaning of being a Grudis Ambassador.

When I accepted this role at the Polytechnic University of Guarda, I saw it as an opportunity to strengthen a culture of scientific collaboration that I believe is essential. At a time when research is becoming ever more international and interdisciplinary, academic networks play a decisive role in fostering partnerships, sharing knowledge, and promoting research with greater scientific and societal impact.

The Polytechnic University of Guarda has steadily strengthened its research profile in accounting and related fields. Despite being located in Portugal's interior, it has developed an increasingly international research agenda, supported by publications in leading journals and collaborations with researchers from different institutions and countries. The complementary expertise of its faculty has enabled research in financial accounting, sustainability, corporate reporting, auditing, corporate governance, finance, and management, while increasingly addressing emerging topics such as ESG, artificial intelligence, and digital transformation.

This is where I see one of the Grudis Network's greatest strengths. More than organizing conferences or workshops, Grudis provides a collaborative environment where ideas, experiences, and research projects come together to advance accounting research. For institutions such as the Polytechnic University of Guarda, this close interaction represents an important driver of academic and scientific development.

As an Ambassador, I strive to strengthen this connection by encouraging colleagues and students to engage with the Network's initiatives and by fostering a collaborative research culture. I believe that the role of an Ambassador extends beyond promoting events; it is fundamentally about connecting people and creating opportunities for new partnerships.

At a time when accounting is expected to address challenges related to sustainability, technological innovation, and value creation, working through scientific networks is no longer simply an advantage; it has become essential for producing more relevant and impactful research. That is the collaborative spirit I seek to promote at the Polytechnic University of Guarda and the one I value most within the Grudis Network.

A note to Grudisletter

By Cláudia Teixeira

Dear colleagues,

I am delighted to say that, recently, I have been selected to serve on the Education Committee of the European Accounting Association ([EAA EC](#)) from 2026-2029.

It is a great joy and privilege to be part of such a brilliant project, working with Professor Joan Ballantine (Ulster University), the Chair of EAA EC, and the other members, Patricia Everaert (Ghent

University), David Derichs (Aalto University), Susan Smith (University College London) and Miguel Gil (Jönköping University). Previous members include, Professor Greg Stoner (University of Glasgow), Lisa Powell (Monash University), Gia Chevis (Baylor University) and Anastasia Kopita (Cyprus University of Technology).

Therefore, I will be updating you on the news and activities developed by the EAA EC, such as Workshops, Short Courses, Podcasts, Classroom Sessions, Hackathons, and Symposiums. These activities aim at developing innovative and impactful accounting education, exploring contemporary themes in accounting research and topics of interest to education and society, as well as facilitating cutting-edge practices in pedagogy, technology and contents, thus, I encourage everyone to participate in those events.

Finally, I would like to thank [Grudis Accounting Research Network](#) for all the enthusiastic support received over the years, and especially for being a Grudis Collaborator. That is much appreciated.

More to come soon!

An insightful read

By Ana Isabel Lopes

Recently, I had the privilege of attending a course about “reinventing accounting education”. And every professor/colleague knew the scene: students arrive in class without having done the assigned reading, struggle to stay engaged with dense, text-based materials, and rely on memorization rather than genuine understanding. From the different interactions we had, one captured my attention: a recent study published in the Accounting Research Journal offering a refreshingly practical response to this challenge. And although the author's course happened to be in sustainability accounting, the strategy she documents could be replicated in virtually any classroom, from engineering to nursing, from law to literature, and from financial to management accounting. In summary, lights, camera, learning: What one educator's experience with animated videos can teach all of us?

The author, Thuy Thanh Tran, one of the speakers of the course, faced a familiar problem. Her students lacked the time and interest to read book chapters before class, and the shift to blended learning made it even harder to keep them engaged. Her solution was to produce a series of short animated videos, namely, computer-generated moving images combining characters, storylines, narration and music, that students could watch before class to acquire foundational concepts in an enjoyable way. The result: after two years of piloting, students reported that the videos were concise and informative, praised the visualizations, the engaging stories, the clear structure and the reasonable length. Liberated from delivering the basics, class time could be devoted to discussion and applied case work.

Why animation engages. The power of the approach lies in transforming “wordy” concepts into an entertaining and informative puzzle that students actually want to solve. Instead of abstract definitions, students meet characters, for example, a curious student, a helpful lecturer, a company facing a real problem, and then follow a narrative with a beginning, a build-up and a satisfying end. Storytelling techniques such as clear structure, empathy and real-life examples help learners connect emotionally and cognitively with the content, enhancing comprehension, memorability and recall. Crucially, the videos were kept short (between two and five minutes), a length that Thuy Tran found ideal for students' attention limits.

A replicable roadmap: three stages, eleven steps. What makes this paper especially valuable is that it does not simply celebrate the benefits of animated videos. It opens the “behind the scenes” and provides a step-by-step production guideline that any educator can follow, regardless of discipline:

- **Pre-production.** Develop the concept (objectives, audience, topics), plan the project (schedule and budget), and write scripts and storyboards. The author used simple devices — question-and-answer structures, timelines, before-and-after comparisons — to break complex ideas into simple visual sequences.
- **Production.** Using Powtoon, a web-based animation platform requiring no advanced technical skills, she selected templates, added and customized scenes, animated text, characters and props, and layered in voiceovers (recorded sentence by sentence for easier editing) and royalty-free music.
- **Post-production.** Quality control (visual effects, sound balance, color and pacing), review and feedback from students and a colleague, and finally exporting the videos and uploading them to the learning management system.

The study is equally honest about the challenges: preparing a compelling storyline, learning to edit the videos, and the time-consuming refinements of the final stage. But none of these hurdles required professional animation expertise, since Thuy Tran self-learned throughout the project, supported by a modest budget and a student assistant recruited for animation and language skills.

Could I/you do this on my/your course? Ups... Almost certainly, yes, but... can we do it? The ingredients are accessible to any educator: an affordable web-based tool (Powtoon, Vyond, VideoScribe or similar), a story worth telling, and a willingness to experiment. For those wondering where to start, the paper offers two useful checklists. A good educational story should contain passion, a hero, an antagonist (the obstacle to overcome) and a transformation; and it should be true to the teller, the audience, the moment and the mission. Begin with a creative brief: What must it be? Who is it for? How long?. Then, identify one “big idea”, and build the narrative around it.

The broader lesson goes beyond any single tool. When educators take on the role of creators, in which they engage in scripting, storyboarding and animating their own materials, they rethink their content from the student's point of view, asking what will capture attention, what deserves a story, and what can be shown rather than told. That shift in perspective may be the real engagement strategy. As this experience shows, you do not need a film studio to bring your subject to life: a few short, well-crafted animated videos can turn pre-class preparation from a chore into something students genuinely look forward to, particularly in accounting, and well beyond it.

I have already created stories (I love storytelling) but I have never animated any of my materials. Perhaps it is time to demand a step forward from myself! The experiences shared by Thuy Tran are incredibly interesting: she not only teaches her students, but also shows other educators how to implement these practices in their own courses. Thank you, Thuy, for such enthusiasm!

Reference:

Tran, T. T. (2025), “Insights into creating animated videos for sustainability accounting courses using Powtoon”, *Accounting Research Journal*, Vol. 38 No. 5-6, pp. 676-691.

Notes on Accounting

By José António Moreira

Throughout my academic life, I have proctored hundreds of exams. It was a task that never thrilled me—to avoid using a stronger word—just as I believe it fails to thrill anyone who has to do it. However, whenever that duty was assigned to me, I did what was expected: I proctored.

Looking back to a time when mobile phones were still the stuff of science fiction, rarely did an exam session pass without me catching several students in the middle of academic fraud, commonly known as "cheating." Many years have passed since I broke my personal record during an exam with 225 students in the room: eight cheat sheets. Tiny pieces of paper—true testaments to the sharp eyesight of those who crafted them—some of them absolute masterpieces of craftsmanship due to the meticulous detail with which they were produced.

I would only move forward with confronting the student when I was certain of the cheating, so as not to disturb them with a "false positive." However, there were situations where the evidence of fraud was placed in locations that prevented a physical inspection, such as female students using their legs as a writing surface or placing cheating paper between their legs and covering them with a piece of clothing. In these cases, where flagrante delicto was not achieved and the evidence could not be seized, an insistent stare signalled to the examinee that they were being watched, limiting or even eradicating any benefit they hoped to obtain from the fraud.

These were always isolated incidents within the larger group of students being assessed. Situations that make us smile today when we think of the creativity and effort the students put into producing and using those materials.

Over time, my detection of fraud and the seizure of such materials began to decline—perhaps because my eyesight was growing weaker. However, I want to believe—though I did not perceive it at the time—that the world of cheating was changing, slowly, with new strategies, actors, and tools being integrated into the process. Slowly, very slowly, the "barbarians" stopped being at the gates—to use the expression immortalized by Cicero—and began taking over the fortress that ensured a minimum of equity and integrity in the assessment of knowledge. They took it over completely.

A very basic internet search reveals all kinds of devices designed to "pass exams with our products effortlessly," as one website offered. There are basic-looking calculators that function as computers where students can store all their study material; there are mini-cameras, which can appear as a pendant around a young woman's neck or embedded in the frame of a pair of glasses, used to photograph the exam paper and transmit it to an AI application that returns the answers; there are mini earpieces, invisible to the naked eye, allowing the user to receive answers during a test; there are "normal" pens containing a memory drive where study material is available... Among other devices, all with a warranty and at an affordable price.

Faced with such an arsenal, the war for justice and equity in assessment is lost for the professor, no matter how intense the exam proctoring may be. Generally, one only becomes aware of the scale of the fraud during grading, when there is an abnormally high number of perfect scores.

It is a catastrophe! It is not specific to one school or one country. It is universal, affecting all schools and nations. Some, such as Harvard, are refocusing their assessments on oral evaluation—the "oral exams" we stopped using as a method of assessment many years ago. In the short term, they seem to

be the feasible alternative, although the massification of higher education may mean the human resources required to use them as a widespread assessment method may simply not exist.

The academic world seems to be crumbling under the weight of this barbarism. If we do nothing, there will be no one left to defend the honest students, pushing them into a dead end where academic survival tragically demands that they join the "barbarians" themselves.