

XVII Conferência grudis | Doctoral Colloquium

Doctoral Colloquium February, 2nd - Room EAA001

- 2:00pm** Registration
2:15pm Opening session
2:30pm Keynote speaker
The EAA and EAA ARC services
Philip Joos (Tilburg University and President of the European Accounting Association)

		Parallel sessions	
		Session 1 - Room EAA001	Session 2 - Room EAA003
3:10pm	Chair: João Oliveira (FEP) Project: The impact of Public Private Partnerships on Public Accounts: The Portuguese roads sector Author(s) Luís Viana (FEP) Discussant: Augusta Ferreira (UA)	Chair: Sofia Lourenço (ISEG) Project: ERM Practices - Exploratory study of Portuguese listed companies Author(s) Cláudia Pinto (ESTG-IPVC) Discussant: Paulo Dias (ISCTE)	
3:45pm	Project: Going concern audit opinion Author(s) Norberto Silva (UA g) Discussant: Eleanora Monaco (CPBS)	Project: The timeshare segment: The influence on firm value in hospitality companies Author(s) Daniela Penela (ISEG) Discussant: Alberto Costa (UA)	
4:20pm	Coffee break		
4:50pm	Project: The impact of the 2030 Climate and Energy Framework Agreement on electricity prices in MIBEL: A mixed-methods approach Author(s) João Estevão (ISEG) Discussant: Even Fallan (INUAS - Norway)	Project: O papel dos cidadãos na nova administração pública e o desempenho das Forças Armadas portuguesas Author(s) Paulo Gomes (ISEG) Discussant: Rita Henriques (ISEG)	
5:25pm	Project: The impact of translation on the convergence of accounting practice using international accounting standards Author(s) Ângela Freitas (UM) Discussant: Mário Ramalhosa (FEP)	Project: Mecanismos de controlo e a qualidade da informação financeira Author(s) Adriana Silva (FEUC) Discussant: Carla Carvalho (UA)	
6:00pm	Closing session		
7:30pm	Dinner		

XVII Conferência grudis | Doctoral Colloquium

Conference

February, 3rd - Room EAA001

09:00am Registration

09:15am Opening session

09:45am Keynote speaker

How can accounting research address the trends in corporate reporting?

Philip Joos (Tilburg University and President of the European Accounting Association)

11:00am Coffee break

		Parallel sessions	
		Session 1 - Room EAA001	Session 2 - Room EAA003
	Chair:	Rúben Peixinho (UAlg)	Luís Marques (CPBS)
11:30am	Paper:	Validity concerning data source selection in CSR reporting research	Loose coupling in a beyond budgeting implementation: a case study
	Author(s)	Even Fallan (INUAS - Norway)	Lisa Linn Nagel (FEP) and João Oliveira (FEP)
	Discussant:	Maria João Guedes (ISEG)	Rúben Barros (ISCTE)
12:05pm	Paper:	Exploring the relationship between gender diversity and earnings management: does critical mass matter?	Descriptive case study on the interplay of levers of control framework and innovation
	Author(s)	Maria João Guedes (ISEG), Cristina Gaio (ISEG) and Nuno Soares (FEUP)	Rúben Barros (ISCTE)
	Discussant:	Rute Gonçalves (FEP)	João Oliveira (FEP)

12:40pm Lunch - EAA Restaurant

02:00pm Poster session

02:20pm DiEPSAm: Public Sector Accounting in Europe
Susana Jorge (FEUC)

		Parallel sessions	
		Session 3 - Room EAA001	Session 4 - Room EAA003
	Chair:	Rui Robalo (ESGT-IPS)	Cristina Gaio (ISEG)
02:45pm	Paper:	A fuzzy-set analysis of managers' incentives in SMEs: The relationship with performance and satisfaction	Contabilidade dialógica: uma abordagem participativa e democrática para a elaboração e assimilação das informações contábeis
	Author(s)	Iryna Alves (ISEG) and Sofia Lourenço (ISEG)	Marcello Angotti (UFRJ - Brazil), Aracéli Ferreira (UFRJ - Brazil) and Teresa Cristina Pereira Eugénio (IPL)
	Discussant:	Aldónio Ferreira (UMonash - Australia)	Rúben Peixinho (UAlg)
03:20pm	Paper:	Combination of management control tools for good start-up performance: Analysis with fsQCA	Caracterização do relato de sustentabilidade nas instituições de ensino superior portuguesas
	Author(s)	Wendy Carraro (FURGS - Brazil), Raquel Moutinho (FEP) and Carlos Brito (FEP)	Pedro Silva (FEP) and João Oliveira (FEP)
	Discussant:	Iryna Alves (ISEG)	Susana Jorge (FEUC)

03:55pm Coffee break

		Session 5 - Room EAA001	Session 6 - Room EAA003
	Chair:	Aldónio Ferreira (UMonash - Australia)	Maria do Céu Ribeiro (PWC)
04:25pm	Paper:	A contingency framework for the use of nonfinancial performance measures in managerial incentives: evidence from SMEs	A perceção dos TOC's sobre o normativo contabilístico das entidades do setor não lucrativo
	Author(s)	Iryna Alves (ISEG) and Sofia Lourenço (ISEG)	Cristina Gaio (ISEG), Rita Henriques (ISEG) and Emanuel Oliveira (ISEG)
	Discussant:	José Oliveira (CPBS)	José Moreira (FEP)
05:00pm	Paper:	Management control and information systems integration of an acquired subsidiary under information systems diversity: a case study	Gestão de resultados e endividamento
	Author(s)	Carla Macedo (FEP) and João Oliveira (FEP)	Nelson Pinto (ISCTE), Paulo Dias (ISCTE) and Inna Paiva (ISCTE)
	Discussant:	Rui Robalo (ESGT-IPS)	Graça Azevedo (UA)

05:35pm Closing session

07:30pm Dinner