

2nd Edition

# WORKSHOP

## ACCOUNTING AND TAXATION



FEBRUARY 17th, 2023

**ioag**  
European Business School  
INSTITUTO SUPERIOR DE ADMINISTRAÇÃO E GESTÃO

**CICET**  
Research Center in Business Sciences and Tourism  
fundação CONSUELO VIEIRA DA COSTA

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**PORTUGAL**  
2020

**UNIÃO EUROPEIA**  
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# INTERNATIONAL WORKSHOP ACCOUNTING AND TAXATION (IWAT2023)

2<sup>nd</sup> edition

## SCIENTIFIC PROGRAM

| Friday, 17 <sup>th</sup> of February 2023 |                                                                                                                                          |
|-------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------|
| 09:30                                     | <b>CHECK-IN</b>                                                                                                                          |
| 10:00                                     | <b>Welcome Session and Plenary Session I</b><br>Physical in Auditorium Consuelo Vieira da Costa and <a href="#">Virtual room I</a>       |
| 10:30-12:30                               | Parallel Session I<br><b>Accounting and Taxation</b><br>Physical - Auditorium Consuelo Vieira da Costa<br><a href="#">Virtual Room I</a> |
|                                           | Parallel Session II<br><b>Finance and Accounting</b><br>Physical - Room 6<br><a href="#">Virtual Room II</a>                             |
| 12:30-14:00                               | <b>LUNCH</b>                                                                                                                             |
| 14:00                                     | <b>Plenary Session II</b><br>Physical (Room 6) and <a href="#">Virtual Room III</a>                                                      |
| 14:30-16:00                               | Parallel Session III<br><b>Finance and Sustainability I</b><br>Physical - Room 6<br><a href="#">Virtual Room III</a>                     |
|                                           | Parallel Session IV<br><b>Management and Accounting</b><br>Physical - Room 1<br><a href="#">Virtual Room IV</a>                          |
| 16:15-16:30                               | <b>COFFEE BREAK</b>                                                                                                                      |
| 16:30-18:30                               | Parallel Session V<br><b>Finance and Sustainability II</b><br>Physical - Room 6<br><a href="#">Virtual Room V</a>                        |
|                                           | Parallel Session VI<br><b>Accounting and Finance</b><br>Physical - Room 1<br><a href="#">Virtual Room VI</a>                             |
| 18:30                                     | <b>END OF IWAT 2023</b>                                                                                                                  |

# SCIENTIFIC PROGRAM – IWAT 2023

**Friday, 17<sup>th</sup> of February 2023**

## 10:00-10:30 | WELCOME SESSION



Ana Pinto Borges e Elvira Vieira, *ISAG – European Business School and Research Center in Business Sciences and Tourism of Fundação Consuelo Vieira da Costa (CICET - FCVC)*

## PLENARY SESSION I



**Perceptions regarding the implementation of International Financial Reporting Standards in Portugal and Brazil**



**Keynote Speaker:** Ana Paula Silva, PhD, *Polytechnic Institute of Viana do Castelo*

📍 **Physical (Auditorium Consuelo Vieira da Costa) and Virtual Room I**

## 10:30-12:30 | PARALLEL SESSION I: “Accounting and Taxation”

**Chair:** Ana Pinto Borges, *ISAG – European Business School and Research Center in Business Sciences and Tourism (CICET – FCVC) and Center for Research in Organizations, Markets, and Industrial Management (COMEI)*



**Physical (Auditorium Consuelo Vieira da Costa) and Virtual Room I**



**Bibliometric study of scientific research presented at international public accounting congresses from 2016 to 2021**

Susana Catarino Rua, *Polytechnic Institute of Cávado and Ave (IPCA)*



**Debt Bias in Corporate Income Taxation – Risks and Solutions**

Nelly Popova, *University of National and World Economy, Bulgaria*



**An accuracy test of Altman and Zmijewski accounting-based bankruptcy models**

Ana Pinto Borges, António Manuel Cunha, *ISAG – European Business School and Research Center in Business Sciences and Tourism (CICET – FCVC) and Center for Research in Organizations, Markets, and Industrial Management (COMEI)*



**The effect of leverage on results management: the case of Portuguese small and medium-sized enterprises**

José Alexandre Jesus Sequeira, Cláudia Pereira, Armindo Lima, *Porto Accounting and Business School, Polytechnic Institute of Porto (ISCAP, IPP)*



**Non-financial reporting and double materiality: a comparative study between Galp and Petrobras**

Fátima Rodrigues Dias, Leonor Ferreira, Andson Braga, *University of Algarve*



**Prevention of practices of manipulation of results and improvement of the quality of the financial report in the validation of accounting policies, changes of estimates and errors**

Lurdes Silva, Vera Araújo, Lima Sampaio, *CICF - School of Management, Polytechnic Institute of Cávado and Ave (IPCA)*





## 10:30-12:30 | PARALLEL SESSION II: “Finance and Accounting”

**Chair:** António Anjos, *ISAG – European Business School and Research Center in Business Sciences and Tourism (CICET – FCVC)*

↙ **Physical Room 6 and Virtual room II**



### **Accounting System: Clearance, Management and Control of The Value Generated by Companies**

António Anjos, *ISAG – European Business School and Research Center in Business Sciences and Tourism (CICET – FCVC)*



### **Tax compliance strategies: key approaches**

Dina Correia, *Cristina Isabel Branco de Sá, José Luís Martins, Polytechnic of Leiria (IPL)*



### **Transparency of disclosed information by the largest European banks and the economic impacts of tax havens**

José Amorim, *Pedro Pinho, Albertina Monteiro, Porto Accounting and Business School, Polytechnic Institute of Porto (ISCAP, IPP)*



### **Sustainability Disclosure - A Case Study**

Cristina Macedo, *Estefânia Tavares, Márcia Carvalho, Thais Sentinelo, Albertina Monteiro, Porto Accounting and Business School, Polytechnic Institute of Porto (ISCAP, IPP)*



### **The impact of the Women Managers and Stakeholder Engagement on reporting of ESG performance**

Albertina Monteiro, *Catarina Cepêda e Amélia Silva, Porto Accounting and Business School, Polytechnic of Porto (ISCAP, PP) and Centre for Organizational and Social Studies of Polytechnic of Porto (CEOS.PP)*

## 14:00 – 14:30 | PLENARY SESSION II



### **The Regulatory Framework for Sustainability Information in Europe**



**Keynote Speaker:** Beatriz Aibar-Guzmán, PhD, *University of Santiago de Compostela*

↙ **Physical Room 6 and Virtual room III**

## 14:30-16:15 | PARALLEL SESSION III: “Finance and Sustainability”

**Chair:** Albertina Monteiro, *Porto Accounting and Business School, Polytechnic Institute of Porto (ISCAP, IPP)*

↙ **Physical Room 6 and Virtual room III**



### **Sustainable investment, looking for horizons in the Spanish countryside**

Ángel Sanguino, *Eva Crespo Cebada, Carlos Diaz Caro, Department of Financial Economics and Accounting. Faculty of Business, Finance and Tourism, University of Extremadura*



### **Drivers of SDG reporting in local governments: a gender-based analysis**

Manuel Rieiro García, *Cristina Aibar-Guzmán e Beatriz Aibar-Guzmán, University of Santiago de Compostela*



### **Relationship between CEO personal traits and Sustainable Development Goals reporting**

Maria Garrido-Ruso, *Beatriz Aibar-Guzmán, University of Santiago de Compostela*





### A new view of business cost

Ángel Sanguino, Eva Crespo Cebada e Carlos Diaz Caro, *Department of Financial Economics and Accounting. Faculty of Business, Finance and Tourism, University of Extremadura*

## 14:30-16:15 | PARALLEL SESSION IV: “Management and Accounting”

**Chair:** Elvira Vieira, ISAG – European Business School and Research Center in Business Sciences and Tourism (CICET - FCVC), IPVC- Polytechnic Institute of Viana do Castelo and UNIAG - Applied Management Research Unit

📍 **Physical Room 1 and Virtual room IV**



### The Balanced Scorecard as a Strategic Tool in Social Inclusion: A Case Study Applied to the Third Sector

Patrícia Quesado, Mara Silva, *Polytechnic Institute of Cávado and Ave (IPCA)*



### Preparation of a Balanced Scorecard for a small and medium-sized company in the subsector of energy

Ana Conceição, Pedro Gomes, Maria Major, *University Institute of Lisbon (ISCTE)*



### Sustainability Integration on the Balanced Scorecard of an Information Technology Company

Cristiano Amorim, Helena Costa Oliveira, *Porto Accounting and Business School, Polytechnic Institute of Porto (ISCAP, IPP)*



### Determining factors for corporate governance disclosure

Sara Serra, Kátia Lemos, Paula Oliveira, *Polytechnic Institute of Cávado and Ave (IPCA)*



### Determinants of mandatory vs voluntary non-financial reporting by Portuguese large companies

Sónia Monteiro, Romeu Marques, Kátia Lemos, *Polytechnic Institute of Cávado and Ave (IPCA)*



### Relationship of trust in the inter-organizational context

Emily Tavares Maciel, Antônio André Cunha Callado, *Federal University of Paraíba (UFPB)*

## 16:30-18:30 | PARALLEL SESSION V: “Finance and Sustainability II”

**Chair:** Lurdes Silva, CICEF - School of Management, Polytechnic Institute of Cávado and Ave (IPCA)

📍 **Physical Room 6 and Virtual room V**



### Corporate Governance and Sustainability Reporting: from the past to the future

Elisabete Vieira, GOVCOPP Unit Research, Higher Institute of Accounting and Administration of the University of Aveiro (ISCA-UA)



### The impact of corporate social responsibility on the quality of financial reporting




Diana Ferreira, Cláudia Pereira, *Porto Accounting and Business School, Polytechnic Institute of Porto (ISCAP, IPP)*



### Disclosure of SDGs in non-financial reports, since the 2030 Agenda approval: study in large certified and non-certified companies

Alice Loureiro, Sónia Monteiro, Verónica Ribeiro, Kátia Lemos, *Polytechnic Institute of Cávado and Ave (IPCA)*



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**Tax incentives for social utility expenses: an effective policy for job retention in societies?**  
Ana Dinis, Rogério Pacheco, *Research Centre on Accounting and Taxation (CICF), Polytechnic Institute of Cávado and Ave (IPCA)*
  
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**Sustainable development and corporate disclosure under the analysis of the theory of communicative action**  
Sabrina Ribeiro de Almeida, Antônio André Cunha Callado, *Federal University of Paraíba (UFPB)*
  
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**Manipulation of results by under-invoicing in olive oil production companies**  
Tatiana Esteves, Jorge Alves, *Polytechnic Institute of Bragança (IPB)*

## 16:30-18:30 | PARALLEL SESSION VI: “Accounting and Finance”

**Chair:** Patrícia Quesado, *Polytechnic Institute of Cávado and Ave (IPCA)*

📍 **Physical Room 1 and Virtual room VI**

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**Determinant factors in the use and knowledge of activity-based costing in large Portuguese companies**  
Patrícia Quesado, Mariana Rolo, *Polytechnic Institute of Cávado and Ave (IPCA)*
  
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**Design of management accounting systems in public administration: a case study**  
Ana Conceição, Armindo Frias e Catarina Lourenço, *University Institute of Lisbon (ISCTE)*
  
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**The impact of COVID-19 on the Audit Report of companies listed on Euronext Lisbon**  
Sara Serra, Kátia Lemos, Inês Nunes, *Polytechnic Institute of Cávado and Ave*
  
- 
**Evaluation of cost efficiency and productivity in Portuguese merged hospitals and their comparison with non-merged hospitals**  
Natália Macedo, Lúcia Lima Rodrigues, Anabela Silva, *Hospital da Senhora da Oliveira and University of Minho*
  
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**Analysis of the impact of the loss of the Brazilian Empire on Portuguese Accounts**  
Daniela Augustin, Armindo Lima, Cláudia Pereira, *Porto Accounting and Business School, Polytechnic Institute of Porto (ISCAP, IPP)*
  
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**Calculation of costs in a wine company: Departmental method versus activity-based costing**  
David Deus, Maria Major e Ana Conceição, *University Institute of Lisbon, Portugal.*
  
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**Risk of Bankruptcy: The Impact of Pandemic SARS-19 on the accommodation sub-sector in Portugal**  
Mário Guerreiro Antão, Cândido Peres Moreira, Catarina Carvalho Terrinca, João Manuel Gerales, *Center for Research in Organizations, Markets and Industrial Management (COMEGI) and Lusíada University of Lisbon*

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