3rd Edition

WORKSHOP
ACCOUNTING AND TAXATION

APRIL 12th, 2024

ipag
European Business School
INSTITUTO SUPERIOR DE ADMINISTRAÇÃO E GESTÃO

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

INTERNATIONAL WORKSHOP ACCOUNTING AND TAXATION (IWAT2024)

3rd edition

SCIENTIFIC PROGRAM

Friday, 12th of April 2024			
09:00	**CHECK-IN**		
9:30 - 10:30	**Welcome Session and Plenary Session I** **"Reporting on the 2030 Agenda for Sustainable Development: Exploring the Portuguese landscape"** *Sónia Monteiro, PhD | Instituto Politécnico do Cávado e do Ave* Physical in Auditorium Consuelo Vieira da Costa and Virtual Room I		
10:30 - 12:30	Parallel Session I **Advancing Accounting Practices & Embracing Sustainability** Physical - Auditorium Consuelo Vieira da Costa Virtual Room I	Parallel Session II **Sustainability and Financial Reporting** Physical - Room 1 Virtual Room II	
12:30 - 14:00	**LUNCH**		
14:00	**Plenary Session II** **"How financial vs. strategic investors view technology M&A: Capital, Risks & Scalability"** *Katherine Myznikava, PhD | Faculdade de Economia da Universidade do Porto* Physical in Auditorium Consuelo Vieira da Costa and Virtual Room III		
14:30 - 16:30	Parallel Session III **Taxation and Corporate Governance** Physical - Auditorium Consuelo Vieira da Costa Virtual Room III	Parallel Session IV **Financial Decision Making and Performance** Physical - Room 1 Virtual Room IV	Parallel Session V **Accounting, Taxation, and Innovations in Economic Analysis** Physical - Room 6 Virtual Room V
16:30 - 17:00	**COFFEE BREAK**		
17:00 - 18:30	Parallel Session VI **Management Accounting and Non-financial Reporting** Physical - Room 1 Virtual Room VI	Parallel Session VII **Financial Risk Disclosure and Innovation in Accounting** Physical - Room 6 Virtual Room VII	
18:30	**END OF IWAT 2024**		

SCIENTIFIC PROGRAM – IWAT 2024

Friday, 12th of April 2024

9:30-10:00 | WELCOME SESSION

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

Albertina Paula Monteiro, PhD, *Porto Accounting and Business School (ISCAP), Polytechnic of Porto*

10:00-10:30 | PLENARY SESSION I

Reporting on the 2030 Agenda for Sustainable Development: Exploring the Portuguese landscape

Keynote Speaker: Sónia Monteiro, PhD, *Instituto Politécnico do Cávado e do Ave*

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

10:30-12:30 | PARALLEL SESSION I: "Advancing Accounting Practices & Embracing Sustainability"

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 (COMEGI)*

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

Impacts of the digitalization of accounting on the profession of accountants, entrepreneurs and productivity: a case study
Miguel Resende e Carla Garcia
GOVCOPP - Unidade de Investigação em Governança, Competitividade e Políticas Públicas, Instituto Superior de Contabilidade e Administração, Universidade de Aveiro

The fundamental role of Higher Education Institutions in integrating green taxation into curricula
Sílvia Santos, Ana Dinis, Liliana Pereira e Shane O'Sullivan
Technological University of Shannon: Midlands Midwest, Research Centre on Accounting and Taxation

Tax Transparency Regime and Legal Personality Disregard: Study of the Portuguese Case
Judite Machado, Ana Dinis e Liliana Pereira
Escola Superior de Gestão, Instituto Politécnico do Cávado e do Ave (*IPCA*), *Barcelos*

Relationship between sustainability policies and strategies, adoption of GRI standards and disclosure of ESG Performance
Albertina Paula Monteiro, Carla Cardoso, Catarina Cepêda, Catarina Oliveira e Cristina Macedo
Porto Accounting and Business School (ISCAP), Polytechnic of Porto

The adoption of the Sustainable Development Goals in Local Government Portuguese: the specific context of the Municipalities of Soure and Covilhã
Miguel Lira, Júlio Costa, Rita Silva e Fátima Conde
Polytechnic Institute of Coimbra, Coimbra Business School

The influence of the integrated reporting quality on firm value: An empirical study
Fernanda Leão, Sofia Silva e Sandra P. Sousa
CIICESI, ESTG, Polytechnic of Porto

Author in-person Author online

10:30-12:30 | PARALLEL SESSION II: "Sustainability and Financial Reporting"

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

Physical Room 1 and Virtual Room II

Real estate developers' investment sensitivity to cash flows
António M. Cunha, Luís Neto e José Neto
ISAG – European Business School and Research Center in Business Sciences and Tourism (CICET – FCVC)

BL-LSTM approach for sustainable portfolio optimization: A water market case study
Maria Antònia Truyols Pont, Mar Arenas-Parra e Amelia Bilbao-Terol
PhD Student at University of Oviedo, Spain

European Sustainability Reporting Standards (ESRS) compliance through implemented ISO Management Systems.
João Margaça
CONSULAI – Consultoria Agro-Industrial

Portfolio optimization with multivariate elliptical stable distributions
Raquel Quiroga-García, Pedro Pérez-Gayo e Verónica Cañal-Fernández
PhD Student at University of Oviedo

The Disclosure of Financial Risks: Evidence for Portugal
Vanda Roque, Helena Barbosa e Kátia Lemos
Instituto Politécnico do Cávado e do Ave (IPCA), Barcelos

Accounting of the Future: Technological Impact
Adriana Silva e Catarina Proença
Coimbra Business School | ISCAC, CeBER, Faculty of Economics

12:30 – 14:00
LUNCH BREAK

14:00 – 14:30 | PLENARY SESSION II

How financial vs. strategic investors view technology M&A: capital, risks & scalability

Keynote Speaker: Katherine Myznikava, PhD, *School of Economics and Management of the University of Porto*

Physical Room 6 and Virtual Room II

Author in-person Author online

14:30-16:30 | PARALLEL SESSION III: "Taxation and Corporate Governance"

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

Physical (Auditorium Consuelo Vieira da Costa) and Virtual Room III

Corporate Aspects and Conventional Remuneration of Share Capital: The Perspective of Accounting Professionals.
Elisabete Silva e Carlos Quelhas Martins
ISCAP – Instituto Superior de Contabilidade e Administração do Porto

Taxation of business income in Portugal, Germany, Belgium, the Netherlands and Luxembourg
José Amorim e Filipa de Jesus
ISCAP – Instituto Superior de Contabilidade e Administração do Porto

The Effect of Tax Litigation on Corporate Profit Forecasting Errors
Maurílio Arruda de Araújo, Antonio Lopo Martinez e Alfredo Sarlo Neto
Universidade Federal do Espírito Santo

The effects of the Tax Authority's control mechanisms in the fight against fraud and tax evasion
José Amorim e Cátia Sofia Neves Rocha
ISCAP – Instituto Superior de Contabilidade e Administração do Porto

The relevance of accounting goodwill: evidence from Portugal and Spain
Isabel Maldonado e Carlos Pinho
ISCAP – Instituto Superior de Contabilidade e Administração do Porto; REMIT – Research on Economics, Management and Information Technologie; GOVCOPP - Unidade de Investigação em Governança, Competitividade e Políticas Públicas e OSEAN – Outermost Regions Sustainable Ecosystem for Entrepreneurship and Innovation

Portuguese Companies' Bankruptcy Forecast – The Multi-sectoral Sensitivity of Multivariate Discriminant Analysis' Models
Cândido Peres e Catarina Carvalho Peres
ISCAL - Instituto Superior de Contabilidade e Administração de Lisboa

14:30-16:30 | PARALLEL SESSION IV: "Financial Decision Making and Performance"

Chair: Katherine Myznikava, *School of Economics and Management of the University of Porto*

Physical Room 1 and Virtual Room IV

Beyond Mandatory: Assessing the Impact of Building Information Modeling (BIM) on Cost Efficiency and Quality in Italian Public Procurement Projects
Eveny Ciurleo, Ubaldo Comite e Danilo Ceraso
University of Calabria

CSR and Stakeholders: a Systematic Literature Review
Maria Carmela Serluca e Alba M. Gallo
University of Giustino Fortunato

Determinants of Banks Profitability: Evidence from Portugal
Clara Pires
Instituto Politécnico e Beja

Financial Reporting Quality Impact on Firms' Capital Structure
Inês Lisboa, Magali Costa e Carolina Reis
CARME, ESTG, Politécnico de Leiria

Author in-person Author online

Optimizing Gas Hedging in the Iberian Market: Evaluation of TTF and NBP Proxies
Ana Catarina de Paula Leite, Liliana Marques Pimentel e Leandro Monteiro
Faculdade de Economia, Universidade de Coimbra

The impact of RED II on the Portuguese biofuels market: Business and Consumer Perceptions
Ana Catarina de Paula Leite, Liliana Marques Pimentel e Leandro Monteiro
Faculdade de Economia, Universidade de Coimbra

14:30-16:30 | PARALLEL SESSION V: "Accounting, Taxation and Innovations in Economic Analysis"

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

Physical Room 6 and Virtual Room V

A short story of an accounting school: the Lisbon School of Commerce (1759)
Miguel Gonçalves
Polytechnic University of Coimbra (ISCAC)

Classification of business bankruptcy of Management Consultants using Artificial Intelligence
João Geraldes
Instituto Superior de Contabilidade e Administração de Lisboa (ISCAL)

Hydroelectric Dams Sale by EDP - A Case Study on Taxation, Governance, and Sustainable Development
Eva Costa Dias, Micaela Pinho e Diana Preto
Portucalense University, Instituto Jurídico Portucalense, IJP, Porto

Sustainability Balanced Scorecard for an Energy Company - Case Study
Helena Costa Oliveira, Inês Sousa e Susana Bastos
Porto Accounting and Business School (ISCAP), Polytechnic of Porto.

The essential about João Baptista Bonavie (1705-1780), author of the first Portuguese accounting book
Miguel Gonçalves
Polytechnic University of Coimbra (ISCAC)

The Public Domain Assets of Portuguese Municipalities: a Longitudinal Study
Susana Catarino Rua
Instituto Politécnico do Cávado e do Ave (IPCA), Barcelos

16:30 – 17:00
LUNCH BREAK

17:00-18:30 | PARALLEL SESSION VI: "Management accounting and Non-financial reporting"

Chair: Svitlana Sousa Ostapenko, *Research Center in Business Sciences and Tourism (CICET - FCVC) and ISAG-European Business School*

Physical Room 1 and Virtual Room VI

Balanced Scorecard: Management Control Analysis in a Private Sector Dental Clinic
André Caldeirão e Ana Conceição
ISCTE - Instituto Universitário de Lisboa

Author in-person Author online

Determinants and Readability of Non-Financial Reporting: A Bibliometric Analysis
Catarina Carvalho e Cândido Peres
ISCAL - Instituto Superior de Contabilidade e Administração de Lisboa

Level of reporting of environmental sustainability in Portuguese and Brazilian companies
Albertina Paula Monteiro, Diana Silva, Amélia Silva e Catarina Cepêda
Porto Accounting and Business School (ISCAP), Polytechnic of Porto, Portugal

The quality of the Sustainability Reporting of large Portuguese companies
Sónia Monteiro, Márcia Faria e Vanda Roque
Escola Superior de Gestão do IPCA (CICF)

Impact of fuel price fluctuations on the performance of companies in the transport sector in Portugal
Mário A. Guerreiro Antão, M.C.J. Peres Moreira e Marco António Nunes Belchior
COMEGI, Faculdade de Ciências da Economia e da Empresa, Universidade Lusíada de Lisboa

17:00-18:30 | PARALLEL SESSION VII: "Financial Risk Disclosure and Innovation in Accounting"

Chair: António Oliveira Monteiro, *ISAG – European Business School and Research Center in Business Sciences and Tourism (CICET – FCVC) and CEOS-ISCAP*

Physical Room 6 and Virtual Room VII

Application of the Balanced Scorecard at the operational level in civil construction projects
Patrícia Quesado e Pedro Vilaça
CICF, School of Management, IPCA, Barcelos

Assessing the relationship between inequality and economic growth in Portugal
Miguel Viegas e Cristóvão Leal
GOVCOPP, Universidade de Aveiro

The Covid-19 pandemic and the assumption of continuity, estimates and events after the balance sheet date: auditor's assessments
Lurdes Silva e Daniela Filipa Costa Ribeiro
CICF - School of Management, IPCA, Barcelos

Transparencia informativa sobre digitalización.
Triana Arias Abelaira, María Pache Durán e Lázaro Rodríguez Ariza
University of Extremadura, Spain

The Kaizen Methodology Implementation in a Service Company: A Case Study
Patrícia Quesado, Juliana Silva e Pedro Salvador
Instituto Politécnico do Cávado e do Ave (IPCA), Barcelos

Author in-person Author online

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