XXI

GRUDIS CONFERENCE & DOCTORAL COLLOQUIUM

21–22 JANUARY 2022

GUARDA, PORTUGAL

POLITÉCNICO GUARDA

Grudis ACCOUNTING RESEARCH NETWORK

www.ipg.pt/xxi-grudisconference/

Sponsors

European Accounting Association

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Os resumos das comunicações foram submetidos a processo de avaliação, antes da apresentação final na conferência e o seu conteúdo é da responsabilidade dos autores. O nosso agradecimento aos colaboradores que ajudaram a garantir a qualidade das comunicações.

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Livro de Abstracts - XXI Grudis Conference & Doctoral Colloquium (XXI GC & DC)

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About Grudis Accounting Research Network

The Grudis Network is a community of researchers in the Accounting field. Created in 2001, the Grudis Network's mission is to "promote the development of research in Accounting, fostering interaction between the Portuguese and international communities". In this sense, the Grudis Network promotes scientific production, the discussion of issues and works in the area of Accounting, and acts as a link between researchers. Its vision is to "be a dynamic partner, internationally recognised by the global community of Accounting researchers".

The Grudis Network is composed by researchers in the area, of Portuguese and foreign nationality. Currently, the Grudis Network has more than 350 members, affiliated with universities, institutes and practice, most of whom are higher education teachers. Some members play the role of Grudis Ambassadors in the educational institutions where they are affiliated members.

About Grudis Conference & Doctoral Colloquium (GC & DC)

The event enriches discussion among academics by facilitating the free exchange of ideas, as well as promoting and initiating research opportunities within Accounting area. GC & DC offers a focused technical program, providing participants with the opportunity to present and receive feedback on their work in a constructive environment. Participants find benefit in the diversity of work presented which spans multiple research paradigms and creates networking opportunities.

XXI GC & DC features a highly distinguished plenary speaker - Professor Carlos Larrinaga from Burgos University.

Previous GC & DC's distinguished speakers include Professors Beatriz Garcia Osma (2021), Martin Messner (2020), Teemu Malmi (2019), Philip Joos (2018), Peter Pope (2017), Wim Van Der Stede (2016), and William Rees (2015).

GC & DC is proud to provide the opportunity for promising and upcoming early career researchers to present their PhD research projects at the Doctoral Coloquium, a tradition it endeavours to continue in the future, allways in the first day of the event.

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WELCOME

Helena Saraiva
Adjunct Professor
Accounting and Finance

On the 21st and 22nd of January 2022 took place the XXI Grudis Conference & Doctoral Colloquium, in the Polytechnic of Guarda.

The Organizing Committee was extremely committed in receiving in person the elements of Grudis, in the city of Guarda, the highest city of the country and known as the City of the Five F's (Farta, Forte, Fria, Formosa, and Fiel, which translates to Plentiful, Strong, Cold, Beautiful, and Faithful), with its characteristic climate, but also with the usual warm way, of welcoming those who visit it. However, for a second year, the pandemic did not allow the face-to-face format.

The Organising Committee, with the backing of the Scientific Unit of Management and Economics, has strived hoping to provide the opportunity for contact between researchers and to contribute to an event of high scientific quality.

The XXI Grudis Conference edition was hosted by the Scientific-Technical Unit of Management and Economics, of the Escola Superior de Tecnologia e Gestão (ESTG), of the Polytechnic of Guarda (IPG),aligning with the mission of this Higher Education Institution, of production and diffusion of knowledge.

The Conference was preceded, as usual, by a Doctoral Colloquium and has the support of the European Accounting Association (EAA) and the Portuguese Certified Accountants Association (OCC).

The conference was aimed at researchers in the area of Accounting, post-graduate students (masters and doctoral) and others interested in research in Accounting area.

The keynote speaker at the XXI Grudis Conference was Carlos Larrinaga González, Full Professor at the University of Burgos, and researcher with publications in the main journals in the field of Environmental and Sustainability Accounting. His work focuses on the role of companies in sustainable development, with an emphasis on social and environmental reporting aspects.

In this booklet, which is produced for the first time within the context of the Grudis Conference, the most important information about the event is presented, as well as the abstracts of the texts (those authorized by the authors).

By the Organizing Committee,

Helena Saraiva

PARTNERS

European Accounting Association (EAA)

The European Accounting Association (EAA) is an academic association that supports high-quality accounting research, teaching and knowledge exchange with practice by providing a platform that enables accounting academics to develop themselves and benefit society through their activities.

It also aims at the development of relations with all other professional and research-oriented Associations which are active in the field of accounting, as well as with European or international committees and authorities concerned with political decision making in this field.

Since its establishment in 1977, the EAA has had a major impact on the accounting research community throughout Europe. Gone are the days when only a few accounting academics knew their colleagues in other countries. The EAA has established a secure and developing series of networks that bring together all accounting researchers interested in a wider European concept of their subject and research interests.

Source: http://www.eaa-online.org/r/Mission

Portuguese Certified Accountants Association (OCC)

The OCC's primary mission is to regulate and discipline the exercise of the accounting profession, undertaking all actions towards it's credibility and recognition.

This professional organisation, considering and supporting the public interest, has the vision of excellence for the profession and for the professionals, striving for its continuous development and improvement, investing heavily in continuous training and in keeping professionals up-to-date.

The Association promotes a strong connection to the Academy, supporting and co-organising various events of scientific nature in conjunction with Higher Education Entities. It also develops, among other publications, the Accounting and Management Review (AMR), with a scientific matrix, in the area of accounting, resulting from the contribution of national and foreign researchers.

The AMR seeks to publish high-quality quantitative and qualitative research on accounting and management from a variety of theoretical and methodological perspectives. In doing so, the journal aims to be a platform for researchers and practitioners to disseminate knowledge in the wide fields of accounting and management.

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PROGRAMME

DAY 1

Doctoral Colloquium 21st of January - Zoom Link A					
2:30pm	Opening session				
		Joaquim Brigas - Presidente do Instituto Politécnico da Guarda (IPG) Paula Franco - Bastonária da Ordem dos Contabilistas Certificados (OCC) Aldónio Ferreira - Presidente da Direção da Rede Grudis (Rede de Investigação em Contabilidade) Helena Saraiva - Presidente da comissão organizadora da XXI Grudis Conference & Doctoral Colloquium			
2:45pm-3:10		Introduction to the Doctoral Colloquium Aldonio Ferreira, Sofia Lourenço e Carlos Larrinaga			
	Parallel sessions				
		Session 1		Session 2	
	Chair:	Iryna Alves (ISCAL)	Chair:	Rui Robalo (IP Santarém)	
3:15pm	Project:	Dynamic Capabilities and Institutional Logics of North European Supreme Audit Institutions	Project:	Impacto da divulgação financeira no financiamento bancário das pequenas e médias empresas de Portugal	
	Author(s):	Tamara Volodina (Nord University Business School - HHN)	Author(s):	Masidivinga Landu (Univ. Aveiro)	
	Discussant:	Marta Almeida (NovaSBE)	Discussant:	Inna Paiva (ISCTE)	
3:55pm	Project:	Intangible assets investment empirical tax evidence from European Union	Project:	Os Níveis de Relato e Desempenho Financeiro do Patriarcado de Lisboa (1940-2014)	
	Author(s):	Paulo Figueiredo (Univ. Aveiro)	Author(s):	Cristiana Carvalho (Univ. Aveiro)	
	Discussant:	Cláudio Pais (ISCTE)	Discussant:	Delfina Gomes (U Minho)	
4:35pm	Project:	Determinant factors of the Internal Audit Quality and the benefits of internal audit quality – Empirical analysis at Angolan bank sector	Project:	Os papéis dos contabilistas face a desafios contemporâneos: tecnologias disruptivas e relato não-financeiro	
	Author(s):	Delquer Cruz (ISEG)	Author(s):	Marta Santos (Univ. Aveiro)	
	Discussant:	Maria Albertina Rodrigues (U Europeia)	Discussant:	Sónia Monteiro (IPCA)	
5:15pm	Final Session				
		Teresa Eugénio Debate with the participation of the PhD students			
5:35pm	Closing session				
		Teresa Eugénio - Direção da Rede Grudis (Rede de Investigação em Contabilidade) Fatima David - Organização da XXI Grudis Conference and Doctoral Colloquium Joaquim Mateus - Sub-diretor da Escola Superior de Tecnologia e Gestão			

PROGRAMME

DAY 2

Conference 22nd of January - Zoom Link: 1	
09:30am	Opening session Ana Fonseca - Diretora da Escola Superior de Tecnologia e Gestão (ESTG-IPG) Rute Abreu - Organização da XXI GC &DC Aldónio Ferreira - Presidente da Direção da Rede Grudis (Rede de Investigação em Contabilidade)
09:45am	Keynote speaker Carlos Larrinaga (Universidad de Burgos, Spain) - (introduced by Aldonio Ferreira, President of the Grudis Network) "Sustainability Accounting in the Anthropocene "
11:00am	Coffee break

Parallel Sessions

Session 1		
	Chair:	Rui Vieira (IE)
11:15am	Paper:	The role of performance management systems in logics blending: insights from a non-governmental organization
	Author(s):	Paul Thambar, Aldónio Ferreira and Prabanga Thoradeniya (Monash University)
	Discussant:	João Oliveira (FE- Univ. Porto)
11:50am	Paper:	The mediating role of controller in dealing with competing logics in a religious higher education organisation
	Author(s):	Marta Almeida, José Carlos Oyadomari, Octavio Mendonça and Marcio Machini (NovaSBE & Univ. Mackenzie)
	Discussant:	Rúben Barros (ISCTE)
12:25pm	Paper:	Management control systems and innovation: a case study enlightened by institutional theory
	Author(s):	Rúben Silva Barros and Ana Maria Dias Simões da Costa Ferreira (ISCTE)
	Discussant:	Rui Vieira (IE)
1:00pm	Lunch	

PROGRAMME

Parallel Sessions

Session 2		
	Chair:	Rute Abreu (IP Guarda)
11:15am	Paper:	A Influência da Qualidade do Relato Integrado no Valor da Empresa: Um Estudo Empírico
	Author(s):	Sofia Silva, Fernanda Leão and Sandra P. Sousa (IP Porto)
	Discussant:	Leonor Soares (Lancaster University)
11:50am	Paper:	Gerenciamento de Impressão nas Apresentações dos Resultados Financeiros Realizadas por Webinar: o Caso dos Fundos Imobiliários de Shoppings
	Author(s):	Karina da Silva Monteiro, Kamyla Silva Veloso and Adriana Rodrigues Silva (Univ. Federal Pará & IP Santarém)
	Discussant:	Lídia Oliveira (Univ. Minho)
12:25pm	Paper:	Qualidade em Auditoria Interna e seus Determinantes
	Author(s):	Antonio Samagaio, André Teodoro and Tiago Diogo (ISEG)
	Discussant:	Iryna Alves (ISCAL)
1:00pm		

Session 3		
	Chair:	Ana Isabel Lopes (ISCTE)
11:15am	Paper:	Earnings Quality: Evolution and Relationship with the Economic Cycle. An Approach Based on an Index Construction
	Author(s):	José Moreira, Jorge Alves and Mariana Barbosa (FE Univ. Porto & IP Bragança)
	Discussant:	Tiago Cardão-Pito (ISEG)
11:50am	Paper:	Countries' IFRS Adoption and Business Environment: A fsQCA analysis using Doing Business Ranking
	Author(s):	Daniela Penela, João Estevão, Ana Isabel Morais and Diana Mineiro (Academia Militar, ISEG & ISCTE)
	Discussant:	Inês Pinto (ISEG)
12:25pm	Author(s):	The influence of institutional actors in the XBRL implementation process in a Portuguese listed company
	Discussant:	Ana Francisca Martinho, José António Moreira and Rui Robalo (FE Univ. Porto & IP Santarém)
		Adelaide Martins (Univ. Porto)
1:00pm		

PROGRAMME

DAY 2 – Parallel Sessions

2:10pm-2:25pm		
	Session: Accounting and Management Review: Special Issue Maria João Major, Editor of the Accounting and Management Review	

	Session 4	
	Chair:	Isabel Cruz (Univ. Coimbra)
02:30pm	Paper:	BSC numa companhia de teatro
	Author(s):	Helena Saraiva and Maria do Céu Alves (IP Guarda e Univ. BI)
	Discussant:	Aldónio Ferreira (Monash University)
03:05pm	Paper:	Impactos da Formação e Satisfação de Utilização do Business Intelligence no desempenho do Controller
	Author(s):	Nelson Pinto, João Oliveira and Paulo Sousa (FE Univ. Porto)
	Discussant:	Wendy Carraro (UFRGS)
03:40pm	Coffee break	

	Session 5		Session 6	
	Chair:	Vitor Gabriel (IP Guarda)	Chair:	Carla Carvalho (Univ. Aveiro)
02:30pm	Paper:	Structured Finance and the Boundaries of the Firm: The case of Project Finance	Paper:	Instrumentos Financeiros para Reabilitação Urbana: o Caso do IFRRU 2020
	Author(s):	Paulo Alves and João Pinto (Univ. Católica - Porto Business School)	Author(s):	Eduardo Milian, Ana Caroline Carneiro and Sónia Nogueira (UTFPR & IP Bragança)
	Discussant:	Victor Barros (ISEG)	Discussant:	Susana Jorge (Univ. Coimbra)
03:05pm	Paper:	Corporate Social Responsibility and crisis effects: A past analysis to map the future	Paper:	A política e o controle dos gastos tributários à luz da Constituição Federal e da Lei de Responsabilidade Fiscal: estudo de caso do Governo do Estado do Ceará
	Author(s):	Catarina Cepêda, Lídia Oliveira and Ana Caria (Univ. Minho)	Author(s):	Samuel Castelo, Aline Castelo and Plácido Castelo Neto (Univ. Estadual Ceará & Univ. Coimbra)
	Discussant:	Teresa Eugénio (IPLeiria)	Discussant:	Sónia Nogueira (IP Bragança)
03:40pm	Coffee break			

PROGRAMME

DAY 2 – Parallel Sessions

	Session 7		Session 8	
	Chair:	Liliana Pimentel (Univ. Coimbra)	Chair:	Maria do Céu Alves (Univ. BI)
03:55pm	Paper:	Fair value accounting and untraceable financial crime	Paper:	The Accounting System of the Hieronymite Monastery of Santa Maria de Belém in the XIX Century
	Author(s):	Tiago Cardao-Pito (ISEG)	Author(s):	Leonor Ferreira and Cátia Martins (NovaSBE)
	Discussant:	José Moreira (FEP)	Discussant:	Rui Robalo (IPSantarém)
04:30pm	Paper:	Estrutura de capital – análise comparativa entre as unidades de alojamento e as empresas de restauração em Portugal	Paper:	Controller Híbrido: Principais Competências e Habilidades Profissionais
	Author(s):	Aida Brito, Carlos Pinho and Graça Azevedo (IP Guarda & Univ. Aveiro)	Author(s):	Pedro Henrique Diehl Cabral and Wendy Beatriz Witt Haddad Carraro (UFRGS)
	Discussant:	Daniela Penela (Academia Militar)	Discussant:	Alberto Costa (Univ. Aveiro)

	Session 9		
	Chair:		Ana Fialho (Univ. Évora)
03:55pm	Paper:	Paper:	Transição para o Accrual Accounting nas Economias Emergentes: Revisão Sistemática da Literatura
	Author(s):	Author(s):	Rui Salato, Carlos Ferreira and Patrícia Gomes (Univ. Licungo, Univ. Aveiro & IP Cávado Ave)
	Discussant:	Discussant:	Ana Isabel Lopes (ISCTE)
05:05pm	Closing session		

Manuel Salgado - Vice Presidente do Instituto Politécnico da Guarda (IPG)
Joaquim Barbosa - Vice-presidente da Ordem dos Contabilistas Certificados (OCC)
Paulo Alves - Direção da Rede Grudis (Rede de Investigação em Contabilidade)
Paulo Anjos - em representação do Bastonário da Ordem dos Revisores Oficiais de Contas (OROC)
Helena Saraiva - Presidente da comissão organizadora da XXI Grudis Conference and Doctoral Colloquium

PLENARY SESSION

CARLOS LARRINAGA GONZÁLEZ

Carlos Larrinaga González, Full Professor at the University of Burgos, and researcher with publications in several leading journals in the areas of Environmental Accounting and Sustainability. His work has focused on the role of companies in sustainable development, with an emphasis on various issues pertaining to social and environmental reporting. Professor Larrinaga's has an extensive publication record that includes over sixty articles and two books, including publications in leading accounting journals, including Accounting Auditing & Accountability Journal; Critical Perspectives on Accounting; Journal of Business Ethics; Sustainability Accounting, Management and Policy Journal; European Accounting Review; Sustainable Development, among others.

Professor Larrinaga has served on the Board of the European Accounting Association and on the editorial board of the European Accounting Review.

TOPIC

Sustainability accounting in the anthropocene

Accounting technologies are increasingly seen as operating within webs of organizational governance that emanate from a variety of sources with the stated aim of achieving sustainable development. For example, various international initiatives and an increasing corporate activity speak of the putative importance of sustainability accounting and reporting. And yet, accounting studies are more concerned by the interaction between the company and its stakeholders, than by the global ecological significance of organizations. At the same time, in the scientific side, biology, physics, chemistry and Earth systems studies have focused on the description and explanation of environmental problems, assuming that social, political and organizational action will naturally ensue from the weight of scientific evidence about unsustainability. In contrast to this disconnection between the natural sciences and accounting (characteristic of broader disconnections), the Anthropocene has evidenced the blurred nature of boundaries between nature and society, between science and culture, and between the human and the non-human. The question that arises is which is the involvement of accounting technologies in the Anthropocene and in which version of the Anthropocene. In this presentation I will problematize the accounting contribution to the governance of the Anthropocene and to the governance of anthropocenic organizations.

ABSTRACTS

Session 1
January 21, 2022
Doctoral Colloquium

INTANGIBLE ASSETS INVESTMENT EMPIRICAL TAX EVIDENCE FROM EUROPEAN UNION

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Tax benefits or tax incentives have been an important way to attract foreign investment. Governments tend to create tax mechanisms granting to this kind of investments some benefits in order to encourage companies to move their projects cross countries. In most cases, only Multinational Enterprises (MNEs) can achieve this type of tax incentives. Recently, the exodus of investments cross countries has been discussed and widely investigated. The harmful tax effects for countries that register the decrease of investments, are a huge issue for governments worldwide. The science contribution for the mitigation of the so-called Base Erosion and Profit Shifting (BEPS) is more and more relevant these days. Several earlier empiric research acknowledges the potential role of intangible and R&D tax incentives. The Organization for Economic Co-operation and Development (OECD) countries were recommended to change their tax law, aiming to mitigate the worldwide tax base erosion. So, there is a need to understand what are the best ways to attract investments, without hurting the OCDE principles. First, we want to specifically explain the foreign investment in Portugal. We will do it in light of the recent tax law changes and analyzing the Portuguese investment incentives package design, weather it is or not effective to attract foreign investment. We'll be searching for evidence of the Portuguese case, after the incentive for investment law has been put in place. The goal is to track the level of foreign investment and explain it with the use of the tax incentives. Also, in this project, we aim to explain how some tax packages attract more intangible and R&D project investments than others. We will be sampling some of the European Union (EU) MNEs, spanning the years 2018-2020, documenting the firms' investments in intangibles and R&D projects, either directly or through their subsidiaries. The different tax packages (tax incentive bundle), which includes direct and indirect tax incentives, will be stratified, in order to analyze which of them determine more positively the investment or the investment shifting to the host country. To the extent of our knowledge, both the tax package's (or tax incentive design) influence and the chronological span choice have not been researched yet..

KEY WORDS: Foreign investment, Intangibles, Tax incentives, Patent Box.

ABSTRACTS

Session 1

January 22, 2022
Conference

THE ROLE OF PERFORMANCE MANAGEMENT SYSTEMS IN LOGIC BLENDING: INSIGHTS FROM A NON-GOVERNMENTAL ORGANIZATION

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Aldónio Ferreira, Aldonio.Ferreira@monash.edu, Monash Business School
Prabanga Thoradeniya, Prabanga.Thoradeniya@monash.edu, Monash Business School

Purpose – To examine the role of performance management systems (PMSs) in managing institutional complexity arising from coexisting competing institutional logics through logic blending.

Design/methodology/approach – This research uses a case study of an Australian non-government organization (NGO) operating in an institutional field dominated by the state government. Data was collected through semi-structured interviews, archival documents, and observations.

Findings – Government policy reform required the NGO to change from a traditional approach to service delivery, based on a care logic, to accommodate a focus on efficiency and managerialism. The NGO was required to revise its purpose, strategy, and operational model, and address the imperatives of two dominant and often competing logics (care and managerial) through logic blending. PMSs played a pivotal and in parts nuanced role in logic blending, with the formalization and collaboration phases mobilizing different elements of PMSs, mobilizing some elements differently, or not mobilizing some elements at all.

Originality/value – This study highlights the importance of the role of PMSs to manage the dynamics between institutional logics and complexity through logic blending – a form of enduring compromise. This study extends the accounting logics and performance management literature with insights on logic blending using PMSs and provides another instance of how operational managers use accounting in decision-making.

KEY WORDS: Institutional Logics, Logic Blending, Performance Management Systems, NGO.

ABSTRACTS

Session 1
January 22, 2022
Conference

THE MEDIATING ROLE OF CONTROLLER IN DEALING WITH COMPETING LOGICS IN A RELIGIOUS HIGHER EDUCATION ORGANISATION

Marta Almeida, marta.almeida@novasbe.pt, Nova School of Business and Economics;
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The objectives of this study are twofold: (1) to investigate how a religiously affiliated university deals with the financialization of the higher education industry; and (2) the role of the controller in mediating the conflict between recent market practices and the religious values which historically were the only influencers of the university's management practices.

This research follows a qualitative approach to analyse the case of a religious university in Brazil. Data collected includes semi-structured interviews with teaching directors and managers from academic and administrative areas, as well as documents such as the Statutes, Policies, Charters of Principles, Institutional Development Plan, internal reports, and minutes of board meetings.

This study found that the controller has a key role in mediating the conflicting logics within the organization. This mediating role is possible as the controller has a good understanding of both market and religious logics, and, therefore, is able to make the bridge between both logics by providing knowledge to support manager's decisions.

This finding has a practical implication, as it shows a key competence for controllers of religious organisations needed to answer to the industry challenges. In addition, this study contributes to the literature, as it shows that conflicting logics can coexist in an organisation through the mediation of a controller which has a good understanding of both logics.

KEY WORDS: Institutional Logics, Religious Logics, Market Logics, Controller's role.

ABSTRACTS

Session 1
January 22, 2022
Conference

MANAGEMENT CONTROL SYSTEMS AND INNOVATION: A CASE STUDY ENLIGHTENED BY INSTITUTIONAL THEORY

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Ana Maria Dias Simões da Costa Ferreira, ana.simoes@iscte-iul.pt, Instituto Universitário de Lisboa (ISCTE-IUL), Business Research Unit (BRU-IUL), Lisboa, Portugal

The role of Management Control Systems (MCS) in innovation is the subject of debate in the literature, but how these systems affect the actions and behaviours of organizational members is an area that still invites reflection from the academics. MCS are practices having the potential of becoming institutionalized, thereby having the ability to shape the behaviour of the organizational members. Starting from this point, the study uses a single case study approach at an innovative company that joins both a structured control environment and the component of a strategic innovation stance, to investigate how the management control practices implemented are influencing the behaviour of organizational members toward innovation, based on 32 interviews, direct observations, and documentation of the company. The results allow us to detail the practices in use, specifically highlighting the important role that the control practices being used have in communicating and providing guidance/focus to the organizational members. With this, MCS promote more innovative behaviour on the part of employees through an orienting effect associated with institutionalised routines. This is consistent with recent developments in institutional theory. The details of this study extend our understanding of the role of MCS in innovation, illustrating that the routines of Alpha's MCS are able to portray innovation as a path to follow. These routines affect actions that increase proactive behaviour around innovation.

KEY WORDS: Management Control Systems, Innovation, Institutional Theory, Balanced Scorecard.

ABSTRACTS

Session 2

January 22, 2022
Conference

A INFLUÊNCIA DA QUALIDADE DO RELATO INTEGRADO NO VALOR DA EMPRESA: UM ESTUDO EMPÍRICO

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Sandra P. Sousa, sis@estg.ipp.pt, Politécnico do Porto

O presente estudo centra-se na análise do relato integrado e tem como objetivos investigar a influência da qualidade deste relato no valor da empresa, bem como analisar a existência de potenciais diferenças na influência da qualidade do relato integrado no valor da empresa decorrentes da obrigatoriedade da sua divulgação.

Este trabalho recorre à análise de conteúdo para construir um índice de qualidade. Neste âmbito é analisada a qualidade de 109 relatórios integrados relativos ao ano de 2017, provenientes de 9 países. Este índice é, seguidamente, utilizado num modelo de regressão, estimado pelo método Ordinary Least Squares (OLS), testando-se, assim, a influência da qualidade deste relato no valor da empresa.

Os resultados revelam que a qualidade do relato integrado é uma variável que influencia o valor da empresa. Contudo, não se encontram evidências para afirmar que existem diferenças na influência da qualidade do relato integrado no valor da empresa nos países cuja divulgação do relatório integrado é obrigatória, comparativamente às empresas cotadas em países em que essa obrigatoriedade não existe.

Este estudo fornece uma amostra recente proveniente de diversos países, contribuindo, assim, para estender a literatura sobre a qualidade do relato integrado e seus impactos, a qual se tem centrado, sobretudo, em anos mais antigos e fortemente baseada no contexto da África do Sul...

KEY WORDS: Relato Integrado, Índice de Qualidade, Valor da Empresa.

ABSTRACTS

Session 2

January 22, 2022
Conference

GERENCIAMENTO DE IMPRESSÃO NAS APRESENTAÇÕES DOS RESULTADOS FINANCEIROS REALIZADAS POR WEBINAR: O CASO DOS FUNDOS IMOBILIÁRIOS DE SHOPPINGS

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O presente estudo teve como objetivo analisar a prática de gerenciamento de impressão nas apresentações dos resultados financeiros realizados por webinar durante o período da pandemia de COVID-19 no Brasil. Sob forma de operacionalizar o objetivo proposto, foi empreendida uma análise das narrativas contábeis das apresentações por webinar dos Fundos Imobiliários de Shoppings à luz da estrutura conceitual desenvolvida por Hellmann, Ang & Sood (2020), a qual sugere maneiras práticas de identificar como as empresas utilizam as formas de gerenciamento de impressão de comunicação verbal e não verbal nas interações "face to face". Os resultados encontrados nas manipulações verbais: 1) Manipulação Visual; 2) Manipulação Temática; 3) Manipulação Estrutural; 4) Manipulação da Compreensão e 5) Manipulação Dialógica, e nas manipulações não verbais: 1) Vocalics e 2) Chronemics, indicam que na amostra de fundos imobiliários de shoppings analisada há evidências de utilização de estratégias de gerenciamento de impressão. Como contributos, este estudo estende as pesquisas desenvolvidas sobre o gerenciamento de impressão, contribuindo para aliteratura sobre as estratégias de manipulação utilizadas em comunicações diretas "face to face" com stakeholders, aplicando a estrutura conceitual desenvolvida por Hellmann et al. (2020). Além disso, busca chamar a atenção de investidores e partes interessadas em geral para as práticas de gerenciamento de impressão em que os gestores de fundos imobiliários podem estar envolvidos..

KEY WORDS: Fundos Imobiliários, Gerenciamento de impressão, Manipulações Verbais, Manipulações não Verbais, Stakeholders, Webinar.

ABSTRACTS

Session 3
January 22, 2022
Conference

EARNINGS QUALITY: EVOLUTION AND RELATIONSHIP WITH THE ECONOMIC CYCLE. AN APPROACH BASED ON AN INDEX CONSTRUCTION

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Earnings quality (EQ) is a widely discussed theme among the accounting scientific community. This research emerges from a theoretical gap about the topic, normally, the meas-urement of this concept is based on one variable. However, EQ is multidimensional concept that depend on several factors. Besides that, this research intends to understand relationship between the economic cycle and the EQ, since many studies have shown opposite results. For this, an index which considers different dimensions of EQ was constructed. The index includes three dimensions, discretionary manipulation, sales manipulation, and cost of goods sold manipulation. The economic cycle indicator used was the GDP growth rate. The results showed that there is a negative relationship between the economic cycle and EQ.

KEY WORDS: Earnings Management, Conservatism, Predictability, Index, Economic cycle.

ABSTRACTS

Session 3
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THE INFLUENCE OF INSTITUTIONAL ACTORS IN THE XBRL IMPLEMENTATION PROCESS IN A PORTUGUESE LISTED COMPANY

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This study is based on a single case study conducted in a Portuguese listed company where XBRL was being implemented, under the context of its mandatory adoption by the European Union. Based on the institutional theory and using the theoretical lens of the Dillard et al. (2004) model, the influence of institutional actors was identified and analyzed, in the implementation process of XBRL, according to three levels of social organization and three types of structures. The study contributes to the literature in several ways. First, it was able to collect evidence and identify the influence of actors at the three institutional levels of the Dillard et al. (2004) model, which was not always possible in previous studies. Second, it supports results from other studies that recognize the origin of institutional change at the economic and political level. Third, it also contributes to the literature by proving the importance of collaboration and communication between actors from the three institutional levels to avoid confusion and conflicts in the implementation processes. Finally, this study shows how the intervention of external entities has contributed to an easier XBRL implementation, by helping to overcome some of its main challenges.

KEY WORDS: XBRL, Implementation process, Institutional theory, Case study, Portuguese listed company.

ABSTRACTS

Session 4
January 22, 2022
Conference

BALANCED SCORECARD NUMA COMPANHIA DE TEATRO

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Este trabalho descreve e analisa o processo de implementação e utilização de um BSC numa entidade do setor não lucrativo com fortes especificidades. São identificadas as potencialidades da ferramenta para avaliar o desempenho no setor, enquadramos metodologicamente e descrevemos o caso. O trabalho é inovador pelo tema escassamente explorado: implementação de um BSC num Teatro Municipal. A solução encontrada, relativamente à arquitetura do BSC é singular, uma vez que, apesar de seguidas algumas soluções apontadas na literatura, há a introdução de uma perspetiva de base que se concentra nos Valores da entidade. O processo de implementação e os respetivos resultados são analisados.

KEY WORDS: Balanced Scorecard, Teatro, Setor Cultural, Setor não Lucrativo, Implementação.

ABSTRACTS

Session 4
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Conference

IMPACTOS DA FORMAÇÃO E SATISFAÇÃO DE UTILIZAÇÃO DO BUSINESS INTELLIGENCE NO DESEMPENHO DO CONTROLLER

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O Business Intelligence (BI) tem assumido um papel cada vez mais relevante nas organizações, pelo facto de suportar o processo de tomada de decisão através do tratamento e interpretação de dados, crescentemente abundantes. A literatura tem acompanhado a evolução do BI, tendo identificado benefícios do seu uso, nomeadamente o aumento de desempenho das organizações e dos utilizadores destas ferramentas. Por outro lado, tem procurado identificar os fatores que influenciam a obtenção destes benefícios.

Esta investigação visa estudar o impacto do BI no desempenho do controller, tendo sido analisados os impactos da formação em BI e da satisfação na utilização das ferramentas de BI sobre a perceção do desempenho do controller pelo uso do BI. Seguindo linhas de investigação de Rikhardsson e Yigitbasioglu (2018) e o estudo de Hou (2012), o trabalho diferencia-se por características inovadoras, pois foca especificamente os controllers e introduz novas variáveis, para além de permitir revisitar as conclusões de estudos passados, numa área particularmente dinâmica como a dos BI. Para tal, foi distribuído um questionário a controllers que trabalham em Portugal, tendo sido obtidas 280 respostas válidas, analisadas com recurso ao Partial Least Squares—Structural Equation Modelling (PLS-SEM).

Os resultados refletiram a existência de efeitos positivos da formação em BI e da satisfação na utilização das ferramentas de BI sobre a perceção do desempenho do controller pelo uso do BI, estando alinhado com as conclusões de Hou (2012). Não foi confirmada com significância a existência de um efeito da formação em BI na satisfação na utilização das ferramentas de BI, uma relação com evidências contraditórias na literatura noutras tecnologias e geografias. Foram também enunciadas as contribuições teóricas e práticas que este estudo vem acrescentar.

KEY WORDS: Business Intelligence, Formação em Business Intelligence, Satisfação do controller, Desempenho do controller, Digitalização.

ABSTRACTS

Session 5
January 22, 2022
Conference

STRUCTURED FINANCE AND THE BOUNDARIES OF THE FIRM: THE CASE OF PROJECT FINANCE

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We examine the factors that influence public firms' choice between project finance over internally organized investment projects. Using a large sample of syndicated deals closed between 2000 and 2020 in conjunction with Datastream data, we find that economies of scale, agency costs of debt, and information asymmetry arguments affect the choice of on- versus off-balance-sheet funding. As project finance deals have higher borrowing costs than comparable corporate financing deals, we show that other firm-level countervailing benefits play a key role in the sponsoring firms' choice: borrowers choose project over corporate financing when they are relatively larger, less profitable and creditworthy, and seek long-term financing; and switchers resorting to project finance tend be more levered and to have larger growth opportunity sets.

KEY WORDS: Project financing, Corporate financing, Syndicated loans, Debt financing choice.

ABSTRACTS

Session 5

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CORPORATE SOCIAL RESPONSIBILITY AND CRISIS EFFECTS: A PAST ANALYSIS TO MAP THE FUTURE

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This paper aims to provide an overview of the state of the art in Corporate and Social Responsibility (CSR) and economic crisis research, analyzing the scientific production characteristics and identifying the research trends. Based on articles published in Web of Science (WoS) a quantitative bibliometric analysis was performed on articles specifically focused on CSR and Crisis using VOSviewer. The research methodology and design were based on an inductive approach of a set of studies aiming at theoretical development in the field of research. We found 463 articles on this subject. The first article was published in 2001 However, most of the articles were published in 2021. By promoting the analysis of bibliometric tools, we identified authors, journals, organizations, and countries/regions that contributed the most to the development of research in this research topic. The results of this research add knowledge to the existing literature and serve as a guide for future CSR research, as well as help organizations, public, private, and governmental to establish their strategies in this area.

KEY WORDS: Corporate Social Responsibility, Crisis, Non-Financial Reporting, Sustainability.

ABSTRACTS

Session 6
January 22, 2022
Conference

INSTRUMENTOS FINANCEIROS PARA REABILITAÇÃO URBANA: O CASO DO IFRRU 2020

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A reabilitação urbana é uma estratégia de recuperação do patrimônio histórico e de regeneração urbana que ganhou destaque nas últimas décadas, principalmente nos países europeus. Atualmente, a reabilitação urbana é uma importante linha de atuação da política habitacional portuguesa, promovida através de inúmeras ações, dentre elas, o IFRRU 2020. O IFRRU 2020 é um instrumento financeiro, parte do planeamento estratégico Portugal 2020, que busca incentivar a reabilitação das edificações particulares, dentro de áreas delimitadas pelos municípios portugueses, as Áreas de Reabilitação Urbana (ARU). O instrumento reúne fundos comunitários, fundos nacionais e de bancos terceiros, e visa financiar obras de reabilitação e adaptação para melhorar a eficiência energética de edifícios com mais de 30 anos, sem especificar tipologias e usos finais. Os resultados apontam para uma aplicação mais significativa dos recursos do IFRRU 2020 nas regiões Norte e de Lisboa e uma predominância de pessoas coletivas privadas como beneficiárias desse instrumento.

KEY WORDS: Política Urbana, Financiamento Público, Fundos Comunitários, Municípios Portugueses, Apoio Financeiro. habitacional.

ABSTRACTS

Session 7
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Conference

FAIR VALUE ACCOUNTING AND UNTRACEABLE FINANCIAL CRIME

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This paper presents a new research argument against fair value accounting: This accounting system facilitates the conduct of financial crimes, such as fraud, money laundering, tax evasion, corruption, and other financial crimes. This problem arises specifically because fair value accounting is formulated in such a manner as not providing means of detection and sanction against potential criminals. Therefore, due to the malfunctioning of its normative architecture, evidence of criminal wrongdoing that could be associated to this accounting system would be rather difficult to find due to the deprivation of mechanisms for detection and subsequent sanction. Hence, rather than reducing financial crime, fair value accounting reduces the possibility of finding criminal evidence. Unless standard setters could solve this fundamental problem regarding financial crime detection and penalty, a case can indeed be made for the abandonment of fair value accounting systems.

KEY WORDS: Embezzler test, Accounting regulations, Fraud, "Fair Value" Accounting; Historical cost accounting; Mainstream economics.

ABSTRACTS

Session 8
January 22, 2022
Conference

CONTROLLER HÍBRIDO: PRINCIPAIS COMPETÊNCIAS E HABILIDADES PROFISSIONAIS

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Objetivo: identificar as principais competências e habilidade do perfil de controller híbrido, observadas através da análise dos perfis técnico (bean counter) e gerencial (business partner) discutidos na literatura científica. Lacuna: as discussões oferecem maior luz ao perfil de controller híbrido, pouco explorado na literatura, discutindo o processo de mudança de perfil profissional e identificando a importância de fatores contextuais e culturais neste processo. Relevância: o perfil profissional gerencial foi identificado na literatura como "novo" e "moderno", sendo o perfil técnico apontando como "antigo". Este estudo traz clareza ao perfil híbrido, salientando a necessidade de o controller apresente ambas soft e hard skills em acordo com fatores contextuais e culturais que se apresentem. Metodologia: foi realizada Revisão Sistemática da Literatura indexada às bases de dados Web of Science e Scopus, sendo utilizado o ranking Chartered Association of Business Schools 2018 para selecionar os artigos científicos publicados em periódico de nível de qualidade elevado. Após, foi realizada análise de conteúdo. As 30 categorias utilizadas foram construídas com base na literatura consultada (categorização theory-driven). Através das 558 referências coletadas foram identificadas as principais competências e habilidades necessárias ao controller híbrido. Resultados e contribuições: percebeu-se que o controller deve preservar flexibilidade e capacidade de adaptar-se aos contextos e culturas em que estiver inserido quando da execução de suas atribuições. Portanto, um perfil profissional híbrido contemplando tanto hard quanto soft skills mostra-se imperativo. Em particular, a habilidade de comunicação destacou-se, sendo percebidas como uma "habilidade mestra" a ser apresentado pelo controller.

KEY WORDS: Perfil profissional, Management accountant, Perfil híbrido, Fatores contextuais, Fatores culturais.

ABSTRACTS

Session 9
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Conference

TRANSIÇÃO PARA O ACCRUAL ACCOUNTING NAS ECONOMIAS EMERGENTES: REVISÃO SISTEMÁTICA DA LITERATURA

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A implementação e adoção do accrual accounting é vital para qualquer governo, em particular nas economias emergentes onde a instabilidade política é repleta como resultado de uma falta generalizada de prestação de contas e transparência. O objetivo deste estudo é efetuar uma revisão sistemática de literatura sobre a adoção e implementação do accrual accounting no contexto das economias emergentes, bem como os fatores que determinam diferentes níveis de implementação. Assim, os dados foram recolhidos através de uma metodologia prescrita e replicável, com o objetivo de fornecer um caminho claro para a sintetização e avaliação das principais conclusões dos estudos relevantes sobre o tema. Neste estudo, foi utilizado o método de funil, que consiste numa extensa pesquisa com o objetivo de abranger todos os artigos, seguida de uma seleção restritiva. As nossas principais descobertas, sobre as reformas contabilísticas para o Accrual Accounting no Setor Público (AASP), mostram uma variedade de benefícios, desafios e fatores impulsionadores, bem como as barreiras para o seu avanço. Notamos que, a implementação do AASP das economias emergentes foi impulsionada por vários fatores, incluindo escândalos financeiros locais em alguns governos.

KEY WORDS: Contabilidade do setor público; Accrual Accounting no Setor Público (AASP); Economias emergentes; Revisão sistemática de literatura; New Public Management (NPM).

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