

# XXI

## GRUDIS CONFERENCE & DOCTORAL COLLOQUIUM

21-22 JANUARY 2022

GUARDA, PORTUGAL

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**Título**

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

**Edição Científica**

*Helena Saraiva, Vítor Gabriel*

**Edição**

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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 Colloquium, a tradition it endeavours to continue in the future, always in the first day of the event.

# INDEX



# WELCOME

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



**Helena Saraiva**  
Adjunct Professor  
Accounting and Finance

# 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 its 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.

# ORGANISING COMMITTEE



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Accounting and Finance



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# PROGRAMME

## DAY 1

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

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

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

02:30pm **Chair:** Isabel Cruz (Univ. Coimbra)  
**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

02:30pm **Chair:** Vítor Gabriel (IP Guarda)  
**Paper:** Structured Finance and the Boundaries of the Firm: The case of Project Finance  
**Author(s):** Paulo Alves and João Pinto (Univ. Católica - Porto Business School)  
**Discussant:** Victor Barros (ISEG)

03:05pm **Paper:** Corporate Social Responsibility and crisis effects: A past analysis to map the future  
**Author(s):** Catarina Cepêda, Lídia Oliveira and Ana Caria (Univ. Minho)  
**Discussant:** Teresa Eugénio (IPLeiria)

### Session 6

**Chair:** Carla Carvalho (Univ. Aveiro)  
**Paper:** Instrumentos Financeiros para Reabilitação Urbana: o Caso do IFRRU 2020  
**Author(s):** Eduardo Milian, Ana Caroline Carneiro and Sónia Nogueira (UTFPR & IP Bragança)  
**Discussant:** Susana Jorge (Univ. Coimbra)

**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):** Samuel Castelo, Aline Castelo and Plácido Castelo Neto (Univ. Estadual Ceará & Univ. Coimbra)  
**Discussant:** Sónia Nogueira (IP Bragança)

03:40pm Coffee break

# PROGRAMME

## DAY 2 – Parallel Sessions

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

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

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