



**XX** Congresso Internacional  
de Contabilidade e Auditoria

ISCA-UA | 30 E 31 OUTUBRO 2025

ISCA-UA | 30<sup>TH</sup> AND 31<sup>ST</sup> OCTOBER 2025



**A CONTABILIDADE NUM MUNDO SUSTENTÁVEL**  
**ACCOUNTANCY IN A SUSTAINABLE WORLD**

**RESUMOS | ABSTRACTS**  
**DAS COMUNICAÇÕES | OF PAPERS**



**FICHA TÉCNICA**

**Título**

Resumos das comunicações do XX Congresso Internacional de Contabilidade e Auditoria:  
A Contabilidade num Mundo Sustentável

**Capa e Paginação**

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## APRESENTAÇÃO

Cada edição do Congresso Internacional de Contabilidade e Auditoria (CICA) tem-se afirmado como um marco em várias dimensões: em primeiro lugar, na essencial aproximação entre a profissão e a academia. Em segundo lugar, na promoção da investigação científica nas áreas da Contabilidade e Auditoria. Finalmente, e porventura o mais relevante, a partilha e a reflexão sobre temáticas no topo da atualidade.

Se, na última edição, em Coimbra, a proposta foi sobre o «O Impacto do Big Data e da Inteligência Artificial», desta feita, em Aveiro, o tema em cima da mesa assume particular pertinência: «A contabilidade num mundo sustentável». É este o mote para o XX CICA, que se realiza no Instituto de Contabilidade e Administração da Universidade de Aveiro (ISCA-UA), a 30 e 31 de outubro de 2025.

Uma temática que não pode ser ignorada, que impacta as gerações futuras e assume múltiplas dimensões, traduzindo-se na célebre sigla ESG - Environmental, Social and Governance (ambiental, social e governança). É disto, e muito mais, que vamos ouvir falar, nas sessões plenárias e paralelas, nos dois dias de congresso. Este é, por isso, mais um CICA que ficará para a história como um vibrante e dinâmico «fórum de ideias», permanentemente a par e passo com o acelerado pulsar do mundo em que vivemos.

No presente documento, os congressistas podem encontrar os resumos dos trabalhos submetidos ao XX CICA. Trata-se de uma brochura que julgamos de grande utilidade para encontrar e perceber a diversidade dos temas abordados no presente evento.

Votos de um bom congresso!

Paula Franco

Bastonária da Ordem dos Contabilistas Certificados

## EDITORIAL

In a time characterised by profound economic, social, and environmental changes, sustainability has become a 'buzzword' and is now recognised as a strategic and ethical imperative across all areas of activity. In the business world, and in accounting in particular, this requirement is of particular importance, since accounting plays a key role in promoting sustainable practices and monitoring their economic, social, and environmental impact.

It is within this context that the XX International Congress on Accounting and Auditing (CICA) is being held at the Higher Institute of Accounting and Administration of the University (of the beautiful city) of Aveiro, entirely focused on reflecting on the challenges and opportunities of sustainability in accounting and all related areas. This edition holds a special significance: it was precisely here that, in 1978, the first edition of this congress took place, then under the name 'Jornadas de Contabilidade' (Accounting Sessions). Almost half a century later, it is with particular honour and a sense of continuity that ISCA-  
-UA welcomes the XX edition of this important scientific event, which over the years has contributed to the advancement of knowledge, the enhancement of the profession, and the strengthening of the link between academia and practice. Recognised for its strong connection to knowledge, science, and innovation, Aveiro offers the ideal setting to bring together academics, researchers, accounting professionals, and students in a space for dialogue, sharing, and joint construction of solutions for a more sustainable future.

The XX CICA features internationally renowned speakers who participate in plenary sessions and workshops specially designed to foster critical and inspiring reflection on the key themes under discussion. At the same time, scientific sessions will be held, featuring around 120 papers and 18 research projects presented by researchers from various fields and institutions, highlighting the vigour and relevance of academic production in the field of accounting and sustainability.

The XX CICA also aims to highlight the role of accounting in the context of new requirements from regulatory bodies, particularly with regard to sustainability reporting and ESG (environmental, social, and governance) criteria, which are transforming the way organisations plan, evaluate, and communicate their performance.

Over two days, discussions will focus not only on the role of accounting in supporting the transition to more sustainable economic models, but also on how accounting courses should evolve to systematically integrate sustainability dimensions, training professionals who are aligned with the Sustainable Development Goals (SDGs) and capable of leading by ethics and example.

The XX CICA is, therefore, more than a platform for scientific exchange: it is also a forum for reflection on the role of educational institutions in training agents of change. The papers to be presented in the parallel sessions reflect this concern, with several studies

focusing on the integration of SDGs into accounting education, the adaptation of curricula to sustainability requirements, and the analysis of good teaching practices that foster awareness and responsible action among students and teachers.

On the other hand, the XX CICA will also provide an opportunity to discuss the growing demands placed on companies as a result of increased pressure from investors, consumers and regulators. The transition to a greener and more inclusive economy requires accounting professionals to be able to report and interpret non-financial information with the same rigour and relevance with which they deal with financial information. Recent European legislation on sustainability reporting makes this skill even more central to the performance of the profession.

It is therefore with particular gratitude that we express our sincere thanks to the University of Aveiro and ISCA-UA in particular, for hosting this conference and for all the institutional support provided; to the Order of Certified Accountants (OCC) for their active involvement and for promoting the debate on sustainability within the profession; to the Scientific Committee for its excellence in evaluating and selecting the papers presented; and to the Organising Committee for its tireless dedication and professionalism in preparing and delivering this event.

It is also important to express our sincere gratitude to all the entities and institutions that, in close collaboration with ISCA-UA and OCC, contributed to making the XX CICA a reality with the quality and ambition for which it is recognised, ensuring not only the necessary resources, but also the credibility, visibility, and scientific and technical relevance of this event. In particular, we would like to acknowledge the support of the Aveiro City Council and the Calouste Gulbenkian Aveiro Music Conservatoire. We would like to express our sincere gratitude to all those who have been involved in this initiative, through logistical, technical, institutional, or scientific support, confident that the success of this edition is largely due to the spirit of cooperation and collective commitment to promoting accounting as a driver of sustainability and progress.

A very special thanks is also due to all the speakers, authors, moderators, discussants, and participants, whose presence and contributions make this conference a true space for knowledge building. Finally, we would like to acknowledge the entire support structure of ISCA-UA and OCC, often invisible but absolutely indispensable, whose silent collaboration ensured the smooth running of every detail.

In short, integrating sustainability into accounting cannot be seen as a 'fashion' or 'trend', but rather as a necessity. This congress is a firm step towards strengthening the role of accounting as a pillar of fairer, more balanced, and responsible economic development. May the reflections and debates promoted here inspire new practices, reinforce the importance of education, and lead to greater alignment between the values of the profession and the global challenges of our time.

Alberto J. Costa

Chair of the Scientific Committee

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## Improving Public Financial Management: International Comparisons of IPSAS-Oriented Accrual Reforms

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### Abstract

In the last decades several countries across the world have been reforming their public sector accounting (PSA) systems to include accrual-based accounting and financial reporting, and in some even International Public Sector Accounting Standard (IPSAS). In the European Union (EU) such reforms are particularly interesting, given the importance of harmonized PSA to sustain comparability between Member States' financial condition and fiscal policies.

Italy and Portugal are two countries interesting to compare, because despite similar administrative cultures and both with some experience with accrual accounting in the public sector, the recent trajectory towards adopting the IPSAS has been quite different in these countries: Portugal was front runner, while Italy is resisting to the PSA international harmonization process.

This paper analyses the institutional arrangements that have been marking PSA reforms in the last decades in both countries, in order to understand whether and how they are affecting the current path towards IPSAS.