

**XXI Grudis Conference | Doctoral Colloquium**  
 School of Management and Technology, Polytechnic Institute of Guarda (Portugal) | 21st and 22nd January 2022  
**Doctoral Colloquium**  
 January, 21st - Zoom Link A

- 2:30pm** Opening session  
 Joaquim Brigas - Presidente do IPG (Instituto Politécnico da Guarda)  
 Paula Franco - Bastonária da OCC (Ordem dos Contabilistas Certificados)  
 Aldonio Ferreira - Coordenador da Rede Grudis (Rede Portuguesa de Investigação em Contabilidade)  
 Helena Saraiva - Organização do XX GC & DC
- 2:45pm** Keynote speaker - Carlos Larriñaga  
*EAA and ARC initiative - Carlos Larriñaga, EAA (European accounting Association)*

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

**XX Grudis Conference | Doctoral Colloquium**  
 School of Management and Technology, Polytechnic Institute of Guarda (Portugal) | 21st and 22nd January 2022  
**Conference**  
 January, 22nd - Zoom Link: 1

- 09:30am** Opening session
- 09:45am** Keynote speaker  
 Carlos Larriñaga (Universidad de Burgos, Spain)  
 Theme: **"Sustainability Accounting"**
- 11:00am** Coffee break

Parallel sessions			
Session 1 - Zoom Link 1	Session 2 - Zoom Link 2	Session 3 - Zoom Link 3	
<b>11:15am</b>	<b>Chair:</b> <b>Paper:</b> The role of performance management systems in logics blending: insights from a non-governmental organization	<b>Chair:</b> <b>Paper:</b> A Influência da Qualidade do Relato Integrado no Valor da Empresa: Um Estudo Empírico	<b>Chair:</b> <b>Paper:</b> Earnings Quality: Evolution and Relationship with the Economic Cycle. An Approach Based on an Index Construction
	<b>Author(s):</b> Paul Thambar, Aldonio Ferreira and Prabanga Thoradeniya (Monash University)	<b>Author(s):</b> Sofia Silva, Fernanda Leão and Sandra P. Sousa (IP Porto)	<b>Author(s):</b> José Moreira, Jorge Alves and Mariana Barbosa (FE Univ. Porto & IP Bragança)
	<b>Discussant:</b> João Oliveira (FE- Univ. Porto)	<b>Discussant:</b> Leonor Soares (Lancaster University)	<b>Discussant:</b> Tiago Cardão-Pito (ISEG)
<b>11:50am</b>	<b>Paper:</b> The mediating role of controller in dealing with competing logics in a religious higher education organisation	<b>Paper:</b> Gerenciamento de Impressão nas Apresentações dos Resultados Financeiros Realizadas por Webinar: o Caso dos Fundos Imobiliários de Shoppings	<b>Paper:</b> Countries' IFRS Adoption and Business Environment: A fsQCA analysis using Doing Business Ranking
	<b>Author(s):</b> Marta Almeida, José Carlos Oyadomari, Octavio Mendonça and Marcio Machini (NovaSBE & Univ. Mackenzie)	<b>Author(s):</b> Karina da Silva Monteiro, Kamyla Silva Veloso and Adriana Rodrigues Silva (Univ. Federal Pará & IP Santarém)	<b>Author(s):</b> Daniela Penela, João Estevão, Ana Isabel Morais and Diana Mineiro (Academia Militar, ISEG & ISCTE)
	<b>Discussant:</b> Rúben Barros (ISCTE)	<b>Discussant:</b> Lídia Oliveira (U Minho)	<b>Discussant:</b> Inês Pinto (ISEG)
<b>12:25pm</b>	<b>Paper:</b> Management control systems and innovation: a case study enlightened by institutional theory	<b>Paper:</b> Qualidade em Auditoria Interna e seus Determinantes	<b>Paper:</b> The influence of institutional actors in the XBRL implementation process in a Portuguese listed company
	<b>Author(s):</b> Rúben Silva Barros and Ana Maria Dias Simões da Costa Ferreira (ISCTE)	<b>Author(s):</b> Antonio Samagaio, André Teodoro and Tiago Diogo (ISEG)	<b>Author(s):</b> Ana Francisca Martinho, José António Moreira and Rui Robalo (FE Univ. Porto & IP Santarém)
	<b>Discussant:</b> Rui Vieira (IE)	<b>Discussant:</b> Iryna Alves (ISCAL)	<b>Discussant:</b> Adelaide Martins (Univ. Porto)
<b>1:00pm</b>	Lunch		

Parallel sessions			
Session 4 - Zoom Link 1	Session 5 - Zoom Link 2		
<b>02:30pm</b>	<b>Chair:</b> <b>Paper:</b> BSC numa companhia de teatro	<b>Chair:</b> <b>Paper:</b> Structured Finance and the Boundaries of the Firm: The case of Project Finance	<b>Chair:</b> <b>Paper:</b> Instrumentos Financeiros para Reabilitação Urbana: o Caso do IFRRU 2020
	<b>Author(s):</b> Helena Saraiva (IP Guarda)	<b>Author(s):</b> Paulo Alves and João Pinto (Catolica Porto BS)	<b>Author(s):</b> Eduardo Milian, Ana Caroline Carneiro and Sónia Nogueira (UTFPR & IP Bragança)
	<b>Discussant:</b> Aldónio Ferreira (Monash University)	<b>Discussant:</b> Victor Barros (ISEG)	<b>Discussant:</b> Susana Jorge (Univ. Coimbra)
<b>03:05pm</b>	<b>Paper:</b> Impactos da Formação e Satisfação de Utilização do Business Intelligence no desempenho do Controller	<b>Paper:</b> Corporate Social Responsibility and crisis effects: A past analysis to map the future	<b>Paper:</b> 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
	<b>Author(s):</b> Nelson Pinto, João Oliveira and Paulo Sousa (FE Univ. Porto)	<b>Author(s):</b> Catarina Cepêda, Lídia Oliveira and Ana Caria (Univ. Minho)	<b>Author(s):</b> Samuel Castelo, Aline Castelo and Plácido Castelo Neto (Univ. Estadual Ceará & Univ. Coimbra)
	<b>Discussant:</b> Wendy Carraro (UFRGS)	<b>Discussant:</b> Teresa Eugénio (IPLeiria)	<b>Discussant:</b> Sónia Nogueira (IP Bragança)
<b>03:40pm</b>	Coffee break		

Session 6 - Zoom Link 1

Parallel sessions  
Session 7 - Zoom Link 2

03:55pm	<b>Chair:</b>		<b>Chair:</b>		<b>Chair:</b>	
	<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>Paper:</b>	Transição para o Accrual Accounting nas Economias Emergentes: Revisão Sistemática da Literatura
	<b>Author(s):</b>	Tiago Cardao-Pito (ISEG)	<b>Author(s):</b>	Leonor Ferreira and Cátia Martins (NovaSBE)	<b>Author(s):</b>	Rui Salato, Carlos Ferreira and Patrícia Gomes (Univ. Licungo, Univ. Aveiro & IP Cávado Ave)
	<b>Discussant:</b>	José Moreira (FEP)	<b>Discussant:</b>	Rui Robalo (IPSantarém)	<b>Discussant:</b>	Ana Isabel Lopes (ISCTE)
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)		
05:05pm	Closing session					
	Joaquim Brigas - Presidente do IPG (Instituto Politécnico da Guarda)					
	Direção da OCC (Ordem dos Contabilistas Certificados)					
	Aldonio Ferreira - Coordenador da Grudis (Rede Portuguesa de Investigação em Contabilidade)					
	Helena Saraiva - Organização do XX GC & DC					