

4th Edition

IWAT 2025

International Workshop on
Accounting and Taxation



APRIL 11th, 2025

INTERNATIONAL WORKSHOP ACCOUNTING AND TAXATION (IWAT2025)

4th edition

SCIENTIFIC PROGRAM

Friday, 11th April 2025

| | | | |
|---------------|--|---|---|
| 09:00 | CHECK-IN | | |
| 9:30 - 10:30 | Welcome Session and Plenary Session I “Double Materiality in Sustainability Reporting – Insights from some Early Adopters in Portugal” <i>Marta Guerreiro, PhD Superior School of Technology and Management, Polytechnic Institute of Viana do Castelo</i> | | |
| | Plenary Session II “Linking Management Accounting and Control with Employee Wellbeing in SMEs: A Perspective from Teaching, Research, and Knowledge Transfer” <i>Ernesto López-Valeiras, PhD Faculty of Economic and Business Sciences, University of Vigo</i> Physical in Auditorium Consuelo Vieira da Costa and Virtual Room I | | |
| 10:30 - 12:30 | Parallel Session I Business Strategy, Technology and Taxation | Parallel Session II Technology, Artificial Intelligence and Accounting | Parallel Session III Future research in accounting APPLIED RESEARCH PROJECTS ONGOING |
| | Virtual Physical - Room 2 Virtual Room III | Physical Physical - Room 10 Virtual Room IV | Physical Physical - Room 1 Virtual Room II |
| 12:30 - 14:00 | LUNCH | | |
| 14:00 - 16:00 | Parallel Session IV Taxation, Audit and Financial Sustainability | Parallel Session V Accounting, Sustainability and Corporate Governance | Parallel Session VI Taxation, Sustainability and Tax Benefits |
| | Virtual Physical - Room 2 Virtual Room III | Virtual Physical - Room 6 Virtual Room I | Physical Physical - Room 1 Virtual Room II |
| 16:00 - 16:30 | COFFEE BREAK | | |
| 16:30 - 18:30 | Parallel Session VII Accounting research projects APPLIED RESEARCH PROJECTS ONGOING | | Parallel Session VIII Governance, Performance and ESG in the Business Context |
| | Physical Physical - Room 1 Virtual Room II | | Virtual Physical - Room 2 Virtual Room III |
| 18:30 | END OF IWAT 2025 | | |

SCIENTIFIC PROGRAM – IWAT 2025

Friday, 11th April 2025

9:30-9:40 | 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)*



Elvira Vieira, 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*

9:40-10:00 | PLENARY SESSION I

Double Materiality in Sustainability Reporting – Insights from some Early Adopters in Portugal



Keynote Speaker: Marta Guerreiro, PhD, *Superior School of Technology and Management, Polytechnic Institute of Viana do Castelo*

📍 **Physical - Auditorium Consuelo Vieira da Costa** | [Virtual Room I](#)

10:00-10:30 | PLENARY SESSION II

Linking Management Accounting and Control with Employee Wellbeing in SMEs: A Perspective from Teaching, Research, and Knowledge Transfer



Keynote Speaker: Ernesto López-Valeiras, PhD, *Faculty of Economic and Business Sciences, University of Vigo*

📍 **Physical - Auditorium Consuelo Vieira da Costa** | [Virtual Room I](#)

10:30-12:30 | PARALLEL SESSION I: Business Strategy, Technology and Taxation



Chairs: Ana Pinto Borges, *ISAG – European Business School, Research Center in Business Sciences and Tourism (CICET – FCVC) and Center for Research in Organizations, Markets, and Industrial Management (COMEGI)* e Elvira Vieira, *ISAG - European Business School, Research Center in Business Science and Tourism (CICET-FCVC), Porto, Portugal & IPVC-Polytechnic Institute of Viana do Castelo and Applied Management Research Unit (UNIAG), and Instituto Politécnico de Bragança, Portugal*

Virtual - Physical Room 2 | [Virtual Room III](#)



Case study on the balanced scorecard in textile company

Patrícia Quesado and Joana Oliveira
CICF - School of Management, IPCA



Deferred payment agreements and IRS taxation

António Martins
Faculty of Economics of the University of Coimbra and CeBER Research Centre





Intellectual capital in training-intensive companies

Natália Lima and Lurdes Silva
CICF - School of Management, IPCA



The Balanced Scorecard as a Strategic Management Tool in the Hotel Sector

Patrícia Quesado and Ana Oliveira
CICF - School of Management, IPCA

10:30-12:30 | PARALLEL SESSION II: Technology, Artificial Intelligence and Accounting



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

Physical - Physical Room 10 | [Virtual Room IV](#)



Artificial Intelligence and LLMs in Accounting: An Exploratory Case Study

Miguel Resende
Higher Institute of Accounting and Administration, University of Aveiro



Corporate Profitability and Environmental Performance Reporting a cross-country analysis

Francisco Carreira, Amélia Silva, Catarina Cepêda and Rute Amaral Raposo
COMEGI; CEOS.PP, Porto Accounting and Business School (ISCAP), Polytechnic of Porto



From Past to Present: The History of Public Accounting from a Bibliometric Perspective

Fátima Conde and Miguel Lira
CEOS.PP Coimbra, Polytechnic Institute of Coimbra



Hard & soft skills in accounting: a systematic literature review

Beatriz Rosário, Adriana Silva and Fátima Conde
Polytechnic Institute of Coimbra



The Fair Value Invested in Financial Instruments

António Anjos
ISAG - European Business School and Research Center in Business Science and Tourism (CICET-FCVC)



Profitability and CSR Decoupling: The Role of Institutional Pressures in Aligning Sustainability Practices and Reporting

Catarina Cepêda, Albertina Paula Monteiro and Beatriz Aibar-Guzmán
COMEGI; CEOS.PP, ISCAP, Polytechnic of Porto

10:30-12:30 | PARALLEL SESSION III: Future research in accounting | APPLIED RESEARCH PROJECTS ONGOING



Chair: Albertina Paula Monteiro, *ISCAP, Polytechnic of Porto*

Physical | Virtual - Physical Room 1 | [Virtual Room II](#)



Impact of the technology sector on accounting conservatism

Beatriz Castro and Cláudia Pereira
ISCAP
Discussant: Tânia Cristina Azevedo, State University of Feira de Santana (UEFS)







Determinants of Successful Decision-Making in Portuguese SMEs in the Northern Region

Fabiana Soares and Albertina Paula Monteiro

Porto Accounting and Business School (ISCAP), Polytechnic of Porto

Discussant: María Garrido-Ruso, University of Santiago de Compostela  



Impact of the Adoption of New Technologies on the Quality of Internal Control and Accounting Information: Adaptation of the HOT-Fit

Alexandra Miranda and Amélia Ferreira da Silva

ISCAP, Polytechnic of Porto


Discussant: Rui Bertuzi, ISCAP



The impact of ESG factors on the value of Portuguese companies

Sara Sousa and Albertina Paula Monteiro

Porto Accounting and Business School (ISCAP), School (ISCAP), Polytechnic of Porto

Discussant: Kátia Lemos, IPCA 

12:30 – 14:00
LUNCH BREAK



14:00-16:00 | PARALLEL SESSION IV: Taxation, Audit and Financial Sustainability



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

Virtual - Physical Room 2 | [Virtual Room III](#)



Auditor-Provided Tax Services and Tax Outcomes

Tian Xu
Texas A&M University-Corpus Christi



From Barriers to Bridges: How Tax Incentives Drive Green Investment in the EU

Muhammad Muddasir, Ana Pinto Borges and Elvira Vieira
ISAG - European Business School and Research Center in Business Science and Tourism (CICET-FCVC)



R&D and Firm Performance: Energy Sector Analysis

Jason Heavilin and Tian Xu
Texas A&M University-Corpus Christi



The Concept of Tax Aversion: Why do taxpayers dislike taxes?

Cihat Öner and Christoph Cogler
Tilburg University



Unlocking Sustainable Finance: Addressing Regulatory Barriers to Algeria's Energy Transition

Naima Bentouir, Ana Pinto Borges and Elvira Pacheco Vieira
University of Ain Temouchent and Research Center in Business Science and Tourism (CICET-FCVC)

14:00-16:00 | PARALLEL SESSION V: Accounting, Sustainability and Corporate Governance



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

Virtual - Physical Room 6 | [Virtual Room I](#)



Corporate Governance disclosures by Portuguese listed companies

Susana Lopes, Kátia Lemos and Sara Serra
Research Centre on Accounting and Taxation (CICF), Polytechnic University of Cávado and Ave, Campus do IPCA



ESG-washing and mispricing: An empirical study in the context of S&P 500 companies

João Silva, Mário Augusto and Catarina Proença
University of Coimbra, CeBER, Faculty of Economics



Greenwashing or ESG-Washing? How does it occur? How do we solve it? A Systematic Review of Literature

Cássio Rost, Carlos Cristiano Poltronieri and Claudio Parisi
Mackenzie Presbyterian University



Municipal Debt and Financial Recovery in Portugal

Rita Almeida Silva and Miguel Almeida
Lisbon Accounting & Business School - Lisbon Higher Institute of Accounting and Administration - Lisbon Polytechnic Institute





SDG disclosure by local governments: a systematic literature review



María Garrido-Ruso, Manuel Rieiro-García, Cristina Aibar-Guzmán e Beatriz Aibar-Guzmán
University of Santiago de Compostela

14:00-16:00 | PARALLEL SESSION VI: Taxation, Sustainability and Tax Benefits



Chair: José Campos Amorim, *Porto Accounting and Business School, Polytechnic of Porto, CEOS.PP*

Physical - Physical Room 1 | [Virtual Room II](#)



Aggressive Tax Planning Schemes: the case of Apple

Beatriz Moura and José Campos Amorim

Porto Accounting and Business School, Polytechnic of Porto, CEOS.PP



Does the Taxation of Plastic Bags Influence Consumption in the European Union?

Susana Patrão, Sérgio Cruz and Francisco Carreira

University of Aveiro



Sustainable tax incentives for the requalification of the historical, artistic and cultural heritage of the Historic Center of Salvador

Tânia Cristina Azevedo

State University of Feira de Santana (UEFS)



Tax Benefits for Corporate Income Tax Deduction – SIFIDE and RFAI: Trends in Use by Portuguese Companies (2013-2023)

Sónia Calado, Sérgio Cruz and Graça Azevedo

University of Aveiro



The greening of Brazilian taxes as an instrument of sustainable tax governance: an analysis of Constitutional Amendment No. 132/2023

Tânia Cristina Azevedo and José Renato Sena Oliveira

State University of Feira de Santana (UEFS)



The impact of taxation on the results of Portuguese companies

Andreia Mendes and José Campos Amorim

Higher Institute of Accounting and Administration, Polytechnic of Porto

**16:00 – 16:30
 COFFEE BREAK**



16:30-18:30 | PARALLEL SESSION VII: Accounting research projects | APPLIED RESEARCH PROJECTS ONGOING



Chair: Susana Bastos, *ISCAP, Polytechnic of Porto*

Physical | Virtual - Physical Room 1 | [Virtual Room II](#)



The Evolution and Regulation of Bitcoin and Blockchain Technology

Rúben Pinto and Rui Bertuzi

ISCAP/Polytechnic of Porto

Discussant: Helena Costa Oliveira, ISCAP



The ASSET Project – Teaching Accounting for Sustainability, Social and Environmental Transparency

Albertina Monteiro, Alin-Constantin Dumitrescu, Alina-Carmen Almasan, Amélia Silva, Annalisa Sentuti, Annie Olivier, Cristina Circa, Dimitrios Kourtidis, Ernesto Lopez Valeiras, Federica Palazzi, Francesca Cesaroni, Helena Costa Oliveira, Pijus Kruminas, Rodica-Gabriela Blidisel, Rui Bertuzi, Silvia Ruiz Blanco, Sabine Graschitz and Valdoné Darškuvienė
CEOS. PP, ISCAP, Polytechnic Institute of Porto



Soft Skills Assessment for Teaching Generation Z

Susana Bastos, Helena Costa Oliveira, Teresa Barros and Manuel de Sá
ISCAP.IPP-CEOS.PP




The Impact of Covid-19 no SMEs: Manager's Perception

Cláudia Torres and Albertina Paula Monteiro
Porto Accounting and Business School (ISCAP), Polytechnic of Porto
Discussant: Rui Bertuzi, ISCAP



Pressures for Social Responsibility: Perception of Portuguese Auditors

Marta Magalhães, Amélia Ferreira da Silva e Albertina Paula Monteiro
ISCAP, Polytechnic of Porto
Discussant: Lurdes Silva, IPCA 

16:30-18:30 | PARALLEL SESSION VIII: Governance, Performance and ESG in the Business Context



Chair: Cristiana Matos, *Research Center in Business Sciences and Tourism (CICET – FCVC)*

Virtual - Physical Room 2 | [Virtual Room III](#)



ESG washing and firm performance in the textile sector: the moderating effect of gender diversity

Matilde Ramos, Adriana Silva and Catarina Proença
Coimbra Polytechnic Institute, Coimbra Business School; ISCAC



Governance determinants of ESG-washing practices: The Transport Sector

Rodrigo Mendes, Adriana Silva and Catarina Proença
Coimbra Polytechnic Institute, Coimbra Business School; ISCAC



The Impact of ESG Controversies on Financial Performance: The Moderating Effect of CSR Strategy

Andreia Sousa, Ricardo Joaquim, Rita Vieira, Catarina Proença and Adriana Silva
Coimbra Polytechnic Institute, Coimbra Business School; ISCAC





The impact of negative ESG news and gender diversity on the performance of companies in the food sector

Inês Silva and Adriana Silva

Coimbra Polytechnic Institute, Coimbra Business School; ISCAC



Determinants of carbon emissions in the European Union - the environmental tax

Mariana Rodrigues, Adriana Silva and Márcia R. C. Santos

Polytechnic University of Coimbra, Coimbra Business School; ISCAC



