

ICAFI

International Conference on Accounting and Finance Innovation
November 12-13, 2020, Aveiro, Portugal



ICIEMC

International Conference on Innovation and Entrepreneurship in
Marketing and Consumer Behaviour
November 12-13, 2020, Aveiro, Portugal

CONFERENCE PROGRAM

ICAFI 2020 & ICIEMC 2020

Day 1: November 12

09:30 – 09:55	Opening Session Paulo Jorge Ferreira, Rector of the University of Aveiro Elisabete Vieira, Dean of ISCA-UA
09:55 – 10:00	Practicalities: How to “get around” at ICAFI 2020 & ICIEMC 2020 Chairs of ICAFI 2020 & ICIEMC 2020 – Elisabete Vieira, Graça Azevedo & Irina Saur-Amaral
10:00 – 11:00	Plenary Session 1: Miguel Teixeira – Trust by Design – Blockchain: A Modular Decentralized Approach Moderator: Elisabete Vieira  <p><i>Miguel Luís Soares Teixeira graduated in Electrical Engineering at the University of Trás-os-Montes-e-Alto-Douro, has a post-graduation in Information Management obtained at Engineering Faculty of University of Porto and advanced training in Business Intelligence at University Portucalense. He started his professional career in 1995 following several IT and management roles at different companies and several industry sectors e.g. consultancy, textile, food, metals and automotive in Portugal and France. He is actually the Digital Transformation Leader for Portugal, Spain and Slovenia at Groupe Renault and a PhD student at University of Aveiro working under blockchain and IoT subjects for industrial environments. He was recently awarded CIO of the year Portugal 2019 – B2B category and Most Inspirational European Digital Leader of the Year 2020.</i></p>
11:00 – 12:00	Plenary Session 2: Ricardo Arroja - Pandemics, Economy & Future Challenges Moderator: Elisabete Vieira  <p><i>Ricardo Arroja is an economist. He authored one book on the Portuguese Economy and wrote hundreds of opinion articles in the Portuguese media in the last decade and a half. He graduated from the Economy Faculty of the University of Porto, is top manager of different companies, public policy consultant, higher-education professor and member of the board of the Professional Order of Economists in Portugal.</i></p>

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12:00 – 12:15	--- ICAFI: Short Coffee Break: we come back at 12:15 ---		ICIEMC
ICAFI 12:15 – 13:15	Parallel Session 1 Moderator Alberto Costa	Parallel Session 2 Moderator Augusta Ferreira	
	Ninel Nesheva-Kiosseva <i>Raw Water as Business Source of Water Utilities Companies in Integrated Reporting</i>	Maria João Santos & Carla Carvalho <i>Os impactos da adoção da IFRS 9: Uma revisão da literatura</i>	
	Ann Svensson <i>Creating Innovations by Building Demonstrator Arenas</i>	Liliana Afonso & Cecília Carmo <i>O conservadorismo no Sistema de Normalização Contabilística: evidência empírica do reconhecimento de provisões</i>	
	Isaac Antwi <i>Bibliometric Analysis of Corporate Governance and Financial Performance</i>	Catarina Barros, Marta Guerreiro & Jorge Alves <i>Imparidade em ativos depreciables e a sua relação com a manipulação de resultados</i>	
13:15 – 14:30	--- ICAFI: Lunch time: we come back at 14:30 ---		--- ICIEMC: Lunch time: we come back at 14:30 ---

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	Parallel Session 1 Moderator Cristina Góis	Parallel Session 2 Moderator Carla Carvalho	Parallel Session 3 Moderator Hugo de Almeida	Parallel Session 4 – Best Theses Moderator Sara Santos
14:30 – 16:15	<p>Ana Parada, Paula Santos & Carla Martinho <i>A Importância da Auditoria Financeira na fiabilidade do relato financeiro dos maiores municípios portugueses</i></p> <p>Diogo Bruno, Margarida Ribeiro Costa & Fernando Rodrigues <i>Auditoria a planos de continuidade de negócio</i></p> <p>Margarida Ribeiro Costa, Diogo Bruno & Fernando Rodrigues <i>Auditoria a processos e sistemas: Um mapa do percurso do cliente</i></p> <p>Joana Sá-Rodrigues, Rute Abreu & Cecília Fonseca <i>O Controlo Interno nos Cursos Técnicos Superiores Profissionais</i></p> <p>Andreia Cabral, Helena Inácio & Maria Anunciação Bastos <i>Serviços extra auditoria e a independência do auditor – Estudo das empresas da Euronext Lisbon</i></p>	<p>Aline Farias, Diego Bertollo, Maria Emilia Camargo & Beatriz Bizotto <i>Análise da relação entre os níveis de Governança Corporativa e desempenho: Estudo de caso longitudinal da empresa Tauros de 2006 a 2017</i></p> <p>Henrique Cabirta, Lúcia Rodrigues & Alberto Costa <i>A Santa Casa da Misericórdia na Bahia: A sua contabilidade e o controlo dos seus Escravos</i></p> <p>Romildo Silva, Rubens Carvalho & Adriana Carvalho <i>Tokenização do orçamento público: o uso de stablecoin como moeda orçamentária para gestão da despesa pública no blockchain</i></p> <p>Aida Brito, Carlos Pinho & Graça Azevedo <i>O Impacto das variáveis macroeconómicas na estrutura de capital das unidades de alojamento em Portugal</i></p> <p>Patrícia Quesado & Daniela Pereira <i>Proposta de implementação do Balanced Scorecard numa empresa portuguesa do setor de calçado</i></p>	<p>Nicolau Monteiro & Ana Lima <i>As motivações para a compra online de produtos de beleza e vestuário: uma abordagem às gerações X, Y e Z</i></p> <p>José Vaz Duarte, Ana Estima & Anabela Rocha <i>Tecnologia de Mouse Tracking e E-Commerce – Uma Revisão de Literatura</i></p> <p>Inês Lages & Ana Estima <i>Real-Time Marketing- Uma nova estratégia de marketing Um estudo comparativo da marca Control Portugal</i></p> <p>Nuno Fortes, Pedro Espírito Santo, Patrícia Cardoso & Inês Resende <i>Retail service quality as a determinant of brand experience and consumer loyalty: A study applied to fashion retail</i></p> <p>Hugo de Almeida, Sónia Brito-Costa & Irina Saur-Amaral <i>Emoção-Atenção_respostas neuronais EPN em estímulos de consumo alimentar _Um estudo ERP</i></p>	<p>Rui Patrício <i>Unlocking the Way Firms are Applying Gamification throughout the Innovation Life Cycle</i></p> <p>Vânia Vilas Boas <i>O papel dos fatores técnicos e relacionais na confiança e predisposição para o comércio online: um estudo na ótica do consumidor</i></p> <p>Elizabeth Vieira <i>Descodificando a receção dos anúncios publicitários em diversas plataformas: a abordagem do neuromarketing</i></p> <p>Cátia Macedo <i>Utilização de ferramentas digitais em contextos específicos do turismo: um estudo na ótica das pessoas com necessidades especiais</i></p> <p>Ana Sofia Monteiro Cardoso <i>O sexismo na publicidade: Perceção do consumidor e influência na decisão de compra</i></p>
16:15 – 16:30	--- ICAFI & ICIEMC: Short Coffee Break: we come back at 16:30 ---			

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16:30 – 17:45	<p>João Teodósio, Mara Madaleno & Elisabete Vieira <i>Governance Determinants of Corporate Risk-taking</i></p> <p>João Teodósio, Raphael Amaro, Joana Ventura & Mara Madaleno <i>Board Diversity and Corporate Risk-taking</i></p> <p>Maria Elisabete Neves, Joana Leite & Renato Neves <i>Technical Analysis or Buy and Hold: Evidence from the Period Between Donald Trump's Campaign and the First Date for Brexit</i></p>	<p>Ana Filipa Pereira, Paula Santos & Carla Martinho <i>O sobreendividamento e a sustentabilidade financeira dos Municípios Portugueses (2011 a 2017)</i></p> <p>Sónia Bidarra, Rute Abreu & Cecília Rosa <i>Gestão de risco na estratégia local de habitação</i></p> <p>Inês Frade, Rute Abreu & Liliane Segura <i>Financiamento dos cTeSP segundo a orientação de custos simplificados</i></p> <p>Jucelia Frizon, Fernanda Leonardi, Teresa Eugénio & Nelson Frizon <i>Consciência ecológica: Um estudo com consumidores do sudoeste do Paraná no Brasil</i></p>	<p>Sara V. Santos & Pedro Espírito Santo <i>Consequences of Citizens' Quality of Life in Word of Mouth of Cities: The Mediating Effect of Destination Image</i></p> <p>Irma Imamovic, António Azevedo & Bruno Barbosa Sousa <i>The urban sensescapes perception - The case study of Porto, Portugal</i></p> <p>Sandra Miranda & Dúnia Dias <i>Lisbon brand image perception: the perspective of tourists</i></p> <p>Belém Barbosa, Cláudia Santos & Sandra Filipe <i>Um estudo Exploratório sobre a Adoção de Social Media Marketing por Empresas B2B</i></p>	<p>Filipa Daniela da Costa Magalhães <i>The impact of brand attachment on consumer behavior: a marketing study applied to the higher education sector in Portugal</i></p> <p>Cássia Liandra Carvalho <i>Hashtag Activism: Three Exploratory Studies</i></p> <p>Pedro Silva <i>Essays on divestment</i></p> <p>Cláudia Ribau <i>Internationalisation among SMEs of plastics industry</i></p> <p>Armandina Silva <i>O impacto do Marketing Cultural na gestão de relacionamentos e fidelização de públicos: o caso do Cartão Quadrilátero Cultural</i></p>

End of Day 1

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Day 2: November 13

09:00 – 09:15				
--- ICIEMC & ICAFI Support: Any doubts, questions or problems? ---				
	Parallel Session 1 Moderator Rui Robalo	Parallel Session 2 Moderator Sandra Alves	Parallel Session 3 Moderator Belém Barbosa	---
	Cecília Duarte, Miguel Gonçalves & Cristina Góis <i>The Central Roles Played by Corporate Governance and Accounting in the 18th Century Portuguese Chartered Trading Companies Founded by the Marquis of Pombal</i> Carlos Miguel Glória, Maria Elisabete Neves & Tiago Santos <i>What Efficiency for Mutual Funds at Least 10 Years? International Evidence Using DEA</i> Mário Pinto, Maria Elisabete Neves, Carla Fernandes & Elisabete Vieira <i>Value and Growth Stock Returns: International Evidence</i> Dante Viana Jr., Isabel Lourenço & Ervin Black <i>The Association Between Financial Distress and Earnings Management in Emerging Markets</i>	Maria Sofia Martins, Kátia Lemos & Sara Serra <i>A influência das características do conselho de administração na divulgação sobre instrumentos derivados</i> Filipe Duarte <i>O governo das sociedades nas empresas familiares</i> Lénia Pereira, Kátia Lemos, Sónia Monteiro & Verónica Ribeiro <i>A influência do governo das sociedades no cumprimento do DL 89/17 sobre relato não financeiro: evidência no mercado de capitais português</i> Liliana Pereira, Maria Fátima Borges, Graça Azevedo & Jonas Oliveira <i>Estratégias de restauro da legitimidade versus personalidade do CEO</i>	Alexandra Mendes & Susana V. Marques <i>Peculiaridades do Health Care Marketing: uma abordagem teórica focada no Marketing Interno e na Gestão das Pessoas</i> Cristela Bairrada, Carmina Nunes, Filipe Coelho & Leonardo Vieira <i>Consequências do envolvimento com o Facebook das marcas</i> Belém Barbosa, Fernando Costa, Cláudia Santos & Sandra Filipe <i>Iniciativas de empreendedorismo após a entrada na reforma: empreender para não morrer!</i> João Almeida & Ana Daniel <i>Entrepreneurial Marketing: the practices of Portuguese tourism startups</i>	---
ICIEMC 09:15 – 11:00				
ICAFI 09:30 – 11:00				
ICIEMC 11:00 – 11:15				
ICAFI 11:00 – 11:30				
	--- ICAFI: Short Coffee Break: we come back at 11:30 ---		--- ICIEMC: Short Coffee Break: we come back at 11:15 ---	

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	Parallel Session 1 Moderator Sónia Monteiro	Parallel Session 2 Moderator Maria Elisabete Neves	Parallel Session 3 Moderator Susana Marques	Parallel Session 4 Moderator Joaquim Marques
	<p>Sandra Alves <i>Institutional Ownership and Accounting Conservatism: Portuguese Evidence</i></p> <p>João Jungo, Mara Madaleno & Anabela Botelho <i>Determinants of Financial Inclusion in Luanda</i></p> <p>Cristina Góis, Mariana Ramos & Clara Viseu <i>Enhanced Business Reporting: Analysis of the Determinant Factors for Value Creation</i></p>	<p>Ana Lucas <i>High-Impact Research Using the Contingency Theory: A Guide for Future Accounting Researches</i></p> <p>Helena Oliveira & Luís Gomes <i>Assessment in an Accounting Digitization Course: Student's Perception</i></p> <p>Rui Robalo & José Vale <i>Case Study Based-research in Accounting: A Longitudinal Approach</i></p>	<p>Pedro Espírito P. Santo, Nuno Fortes, Patricia Milene Azinheira Cardoso & Cláudia Andrade Santos <i>Motivations' consequences to watch TV ads</i></p> <p>Sara V. Santos, Carlos Brito & Ana Margarida Barreto <i>To "like" or "not to like": the relation among Facebook, brand attachment and loyalty in Higher Education Institutions</i></p> <p>Carmina S. Nunes & Cristela Bairrada <i>Ethical Relationship Marketing is needed</i></p> <p>Paulo Parracho <i>Relationship Marketing - Back to the Future</i></p> <p>B. Narangerel & D. Byambasuren <i>Issues the Current Situation of the Science and Technology Sector in Mongolia</i></p>	<p>Marina Rocha & Susana V. Marques <i>Internacionalização de PME: o papel da diversidade, da distância e da inteligência cultural</i></p> <p>Isabel B Figueiredo & Susana V. Marques <i>Auditar para fidelizar-diagnóstico à estratégia de gestão de relacionamento com clientes na aglux®</i></p> <p>José Maria Gomes, Teresa Dieguez & Bruno Barbosa Sousa <i>Estratégia e competitividade no setor da construção civil: um estudo aplicado ao norte de portugal</i></p> <p>Gisela Pinheiro & Teresa Franqueira <i>Da gestão do design ao Chief Design Officer - para uma narrativa histórica dos anos 50 até à atualidade</i></p> <p>Teresa Dieguez <i>Marketing experiencial no turismo: lealdade e fidelização dos clientes</i></p>
ICIEMC 11:15 – 13:00				
ICAFI 11:30 – 12:30				
ICIEMC 13:00 – 14:30	--- ICAFI & ICIEMC: Lunch time: we come back at 14:30 ---			
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14:30 – 15:30

Luminary Session 1: Panagiotis Andrikopoulos – Empowering CSR via modelling stakeholders' relationships: a scientific approach | Moderator: Isabel Lourenço



Panagiotis Andrikopoulos is the Executive Director of the Centre for Financial and Corporate Integrity (CFCI) at Coventry Business School and a Professor of Finance. He holds a PhD in Finance from the University of Portsmouth (2002) for studying the profitability of contrarian investments strategies in the UK setting. His main research interests lie in the areas of corporate finance, market efficiency and behavioural finance, subjects on which he has widely published in various academic journals of international standing. Panagiotis serves as a panel member of various editorial and scientific advisory boards. He has also been a frequent contributor to a wide range of international conferences and research symposia. He is a member of the Chartered Institute for Security and Investment (MCSI) and a Senior Fellow of the Higher Education Academy (SFHEA).

Luminary Session 1: António Valente – Innovation Tendencies in Lifesciences Industry | Moderator: Irina Saur-Amaral



António Valente is responsible for the Business Development of the Cegedim Health Data business in Spain, whose group has been providing services to the Life Sciences for more than 50 years. With more than 20 years of experience in Consulting, Market Research and Business Development in both national and international settings, António has provided high-value solutions at Dendrite, IMS Health, and has rejoined Cegedim in 2018 to help launch the Data Business in Spain. He received his PhD in 2020, in the field of Marketing of the Life Sciences, where he studied the effect of a detailing ceiling on physician prescription behavior. He also received a post-graduate in Health Economics & Outcomes Research and Market Access from BBI, in 2020, and completed his MBA and MSc in 2006. António is a Senior Lecturer at Universidade Europeia in Lisbon, and Visiting Lecturer at ESAME Pharmaceutical Business School in Barcelona.

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15:30 – 16:30	Luminary Session 2: Paulo Alexandre Pimenta Alves – <i>Financial reporting: Going beyond the numbers</i> Moderator: Isabel Lourenço	Luminary Session 2: João Valente - <i>BrainAnswer: Neuroscience in your hands</i> Moderator: Hugo de Almeida
	 <p><i>Paulo Alves is a Professor at the Faculty of Economics and Management, Universidade Católica Portuguesa and a Visiting Research Associate and a guest lecturer at Lancaster University. He holds a PhD and a Post-Doctorate in Accounting and Finance awarded by Lancaster University (United Kingdom).</i></p> <p><i>Paulo's primary areas of research involve the impact of information on capital markets, with a particular focus on the role of financial narratives. He has published several papers in reputable international accounting and finance journals. Current projects include analysis of preliminary earnings announcements made by London Stock Exchange companies and structured retrieval of text from annual reports published as PDF files. Paulo is a project member of The Corporate Financial Information Environment (http://cfie.lancaster.ac.uk/).</i></p>	 <p><i>João Pedro S.S. Valente holds a degree in Physics Engineering by the University of Coimbra, a Master's degree in Industrial Electronics and a PhD in Electronic and Computer Engineering from the University of Minho with the thesis developed at the Massachusetts General Hospital (MGH), in collaboration with the Massachusetts Institute of Technology (MIT) and Harvard Medical School (HMS) in Boston, USA. Currently, João Valente is associate professor at the High School of Health of the Polytechnic Institute of Castelo Branco in the areas of medical imaging and signal processing, as well as in entrepreneurship, is the researcher at CATAA - Agro-alimentary Technological Support Center where he applies neuroscience to the study of the organoleptic characteristics of agri-food products. Founder of the companies CaisDigital and PecPlus, recently created startup BrainAnswer where he applies neuroscience knowledge in the study of emotions, consumer behavior, marketing and advertising.</i></p>
16:30 – 16:45	--- ICAFI & ICIEMC: Short Coffee Break: we come back at 16:45 ---	
16:45 – 17:15	Wrap-up Session & Awards (ICAFI & ICIEMC Best Paper & ICIEMC Best Thesis) Presentation of ICAFI 2021 & ICIEMC 2021 Chairs of ICAFI & ICIEMC: Elisabete Vieira, Graça Azevedo & Irina Amaral	

End of ICAFI 2020 & ICIEMC 2020 – See you in 2021!