

## II ISCTE Doctoral Colloquium in Accounting Research

*In Partnership with the University of São Paulo*

**July 22-23, 2024**

### Guest Speakers

Holger Daske



University of  
Mannheim - Germany

Jennifer Grafton



University of  
Melbourne - Australia

Andreas Bergmann



ZHAW Zurich University  
of Applied Sciences -  
Switzerland

Francesco Scarpa



Ca' Foscari University of  
Venice - Italy

## Program

– to be confirmed and subject to changes –  
(Lisbon Time Zone – WEST)

### - Monday, July 22nd, 2024 (Lisbon Time – GMT+1)

1. 12:45 – 13:00 – **Welcome address**
2. 13:00 – 14:30 – **Lecture 1(\*): Andreas Bergmann (ZHAW Zurich University-Switzerland)**
3. 14:30 – 15:00 – **Coffee Break**
4. 15:00 – 16:30 – **Lecture 2(\*): Jennifer Grafton (University of Melbourne – Australia)**
5. 16:30 – 18:00 – **Break**
6. 18:00 – 19:30 – **Lecture 3(\*): Holger Daske (University of Mannheim - Germany)**
7. 19:30 – 20:00 – **Coffee Break**
8. 20:00 – 21:30 – **1<sup>st</sup> Guided Discussions (in person)**

### - Tuesday, July 23rd, 2024 (Lisbon Time – GMT+1)

1. 13:00 – 14:00 – **2<sup>nd</sup> Guided Discussions (online)**
  2. 14:00 – 14:15 – **Break**
  3. 14:15 – 15:45 – **3<sup>rd</sup> Guided Discussions (online)**
  4. 15:45 – 18:00 – **Break**
  5. 18:00 – 19:30 – **Lecture 4(\*): Francesco Scarpa (Ca' Foscari University of Venice - Italy)**
  6. 19:30 – 20:00 – **Coffee Break**
  7. 20:00 – 21:30 – **Lecture 5(\*): Holger Daske (University of Mannheim - Germany)**
  8. 21:30 – 21:45 – **Closing remarks**
- (\*) All lectures available 'in person' at the University of São Paulo

The times are presented in Lisbon Time Zone (WEST), please we kindly ask to confirm the correct differences in time zone from Lisbon at: <https://www.timeanddate.com/worldclock/>

# ZOOM LINKS

## **MAIN EVENT LINK:**

<https://usp-br.zoom.us/j/87440160623?pwd=eQrfi7dbZeW1kHztEqDE4erZ0KFzir.1>

**(Passcode: 659962)**

This link should be used in the following activities:

**- Monday, July 22nd, 2024 (Lisbon Time – GMT+1)**

12:45 – 13:00 – **Welcome address**

13:00 – 14:30 – **Lecture 1(\*): Andreas Bergmann (ZHAW Zurich University-**

**Switzerland)**

15:00 – 16:30 – **Lecture 2(\*): Jennifer Grafton (University of Melbourne – Australia)**

18:00 – 19:30 – **Lecture 3(\*): Holger Daske (University of Mannheim - Germany)**

**- Tuesday, July 23rd, 2024 (Lisbon Time – GMT+1)**

18:00 – 19:30 – **Lecture 4(\*): Francesco Scarpa (Ca' Foscari University of Venice - Italy)**

20:00 – 21:30 – **Lecture 5(\*): Holger Daske (University of Mannheim - Germany)**

21:30 – 21:45 – **Closing remarks**

# LINKS FOR GUIDED DISCUSSION SESSIONS

## FIRST GUIDED DISCUSSION SESSION Monday, July 22nd from 20:00 - 21:30 (WEST)

**Discussant: JENNIFER GRAFTON**

**Support: Ruben Barros and Ana Conceição**

**LINK:** <https://usp-br.zoom.us/j/84825131730?pwd=axsAEWJx1bwFU7HPfoCbQbxKulstVL.1>

**(Passcode: 335400)**

Presenter	University	Project Title
Cristiane Lana Silva	FEA-USP	The Intersection of Sustainable Success: Exploring the Association of the Interaction between Psychological Capital, Organizational Ambidexterity, Type of Strategy, and Management Control Systems on Organizational Performance
Raquel Candia Duarte Fraga	FEA-USP	Performance Management System in a Private Equity-Backed Firm
Victor Mancebo	FEA-USP	Human-Machine Collaboration in Management Accounting and Control

**Discussant: HOLGER DASKE**

**Support: Isabel Lourenço**

**LINK:** <https://usp-br.zoom.us/j/87440160623?pwd=eQrfi7dbZeW1kHztEqDE4erZ0KFzir.1>

**(Passcode: 659962)**

Presenter	University	Project Title
Bruno Paisano	FEA-USP	The Effects of Prudential Supervision on the Insurance Companies Balance Sheets: Evidences from On-Site Inspections
Lilian Cristina Garcia Downes	FEA-USP	Earnings Forecasts: A Cross-Country Study of Analysts Accuracy

**SECOND GUIDED DISCUSSION SESSION**  
**Tuesday, July 23rd from 13:00 to 14:00 (WEST)**

**Discussant: JENNIFER GRAFTON**

**Support: Ana Conceição**

**LINK:** <https://usp-br.zoom.us/j/86126291625?pwd=NRZPCSABEjNBHRcvIarHeEyYSqpWyl.1>

**(Passcode: 687430)**

Presenter	University	Project Title
Amjad Alsomi	University Of East Anglia	The Role of Internal Information Quality in Bankrupt Firms' Emergence.
Tiago Alves Costa	FEA-USP	Optimizing Critical Skills in Accounting Education Through Adaptive Intelligent Tutor Systems with Artificial Neural Network

**Discussant: ANDREAS BERGMANN**

**Support: Ruben Barros**

**LINK:** <https://usp-br.zoom.us/j/84435668414?pwd=Lv3rUm2ELFGAIKK39fagLBHIfFRH2t.1>

**(Passcode: 896224)**

Presenter	University	Project Title
Sónia Silva	ISCTE	Research topics on public sector accounting standards: A text mining-based literature review
Margarida Liberato	ISCTE	Impact of management accounting reform in the public sector: the Portuguese case.

**Discussant: FRANCESCO SCARPA**

**Support: Inna Paiva**

**LINK:** <https://usp-br.zoom.us/j/87440160623?pwd=eQrfi7dbZeW1kHztEqDE4erZ0KFzir.1>

**(Passcode: 659962)**

Presenter	University	Project Title
Arthur Frederico Lerner	UFSC	GOVERNANCE DETERMINANTS OF FINANCIAL EFFICIENCY IN BRAZILIAN CREDIT COOPERATIVES
Rajni Soni	University of Glasgow	National and Cultural Diversity- An Approach to Measure Firms' Tax Avoidance

## THIRD GUIDED DISCUSSION SESSION

### Tuesday, July 23rd from 14:15 to 15:45 (WEST)

**Discussant: FRANCESCO SCARPA**

**Support: Ana Isabel Lopes**

**LINK:** <https://usp-br.zoom.us/j/89078670328?pwd=om9gPKy2tPbCQivVxD16cjwOXnEju5.1>

**(Passcode: 390668)**

Presenter	University	Project Title
Cíntia Meireles Urbina	USP/UT	Essays on Corporate Social Responsibility: Impacts on the Cost of Debt
Miguel Guerreiro Luzia	University of Algarve	Listed Companies and the Voluntary Disclosure of Integrated Reporting
Catarina Morginho	Universidade de Extremadura	The materiality assessment process in sustainability reports

**Discussant: HOLGER DASKE**

**Support: Helena Isidro**

**LINK:** <https://usp-br.zoom.us/j/87440160623?pwd=eQrfi7dbZeW1kHztEqDE4erZ0KFzir.1>

**(Passcode: 659962)**

Presenter	University	Project Title
Patrícia Pain	Federal University of Espírito Santo	Accounting Fraud and the Relevance of Corporate Information for Investors
Hoang Nhan Há	Universidad Carlos III de Madrid	Knowledge compatibility: Evidence from auditor podcast series
Rafael Moutinho	FEARP/USP	Accounting policy as an excuse for tax planning in a business combination under common control: The case of Ambev

**Discussant: ANDREAS BERGMANN**

**Support: Inna Paiva**

**LINK:** <https://usp-br.zoom.us/j/85811068266?pwd=Uty7BYxQSmfu90VGuqLRUkbSEHbs2Z.1>

**(Passcode: 751713)**

Presenter	University	Project Title
Gisela Baptista	ISCTE	The influence of the participation/Lobbying in process of standard setting - systematic literature review
Samuel de Resende Salgado	Universidade de Coimbra	The Influence of Accounting Systems on Creative Accounting Practices in Central Governments