

5th Edition

# IWAT 2026

International Workshop on  
Accounting and Taxation



APRIL 24th, 2026

# INTERNATIONAL WORKSHOP ACCOUNTING AND TAXATION (IWAT2026)

5<sup>th</sup> edition

## SCIENTIFIC PROGRAMME

Friday, 24 <sup>th</sup> April 2026			
09:00	CHECK-IN		
	Welcome Session and Plenary Session I		
09:30-10:30	<b>“Digital Accounting: Opportunities and Challenges in the Age of Artificial Intelligence”</b> <i>Rui Silva, PHD   University of Trás-os-Montes and Alto Douro (UTAD)</i> Physical in Room 6 and <a href="#">Virtual Room I</a>		
10:30-11:00	COFFEE BREAK		
11:00-13:00	Parallel Session I <b>Shaping the Future of Business: Sustainability and Digital Transformation</b> <a href="#">Virtual - Room I</a> Physical - Room 6	Parallel Session II <b>Beyond Taxation: Corporate Performance, Reputation and Strategy</b> <a href="#">Virtual - Room II</a> Physical - Room 10	
13:00-14:30	LUNCH		
14:30-16:30	Parallel Session III <b>Accounting Reimagined: Digital Transformation and AI</b> <a href="#">Virtual - Room III</a> Physical - Room 1	Parallel Session IV <b>Accounting Insights: Performance and Disclosure</b> <a href="#">Virtual - Room IV</a> Physical - Room 6	Parallel Session V <b>Responsible Business: ESG, Tax and Society</b> <a href="#">Physical - Room V</a> Physical - Room 9
18:30	END OF IWAT 2026		

## SCIENTIFIC PROGRAM – IWAT 2026

**Friday, 24<sup>th</sup> April 2026**

### 09:30–09:40 | WELCOME SESSION



Ana Pinto Borges, PhD, *ISAG – European Business School and Research Centre in Business Sciences and Tourism of Fundação Consuelo Vieira da Costa (CICET-FCVC)*



Elvira Vieira, PhD, *ISAG – European Business School, Research Centre in Business Sciences and Tourism of Fundação Consuelo Vieira da Costa (CICET-FCVC), IPVC – Polytechnic Institute of Viana do Castelo and Applied Management Research Unit (UNIAG), and Polytechnic Institute of Bragança*



Albertina Paula Monteiro, PhD, *Porto Accounting and Business School (ISCAP), Polytechnic Institute of Porto*

### 09:40–10:30 | PLENARY SESSION I

**Digital Accounting: Opportunities and Challenges in the Age of Artificial Intelligence**



**Keynote Speaker:** Rui Silva, PhD, *University of Trás-os-Montes and Alto Douro (UTAD)*

📍 Room 6 | [Virtual Room I](#)

**10:30 – 11:00  
COFFEE BREAK**

### 11:00–13:00 | Parallel Session I – Shaping the Future of Business: Sustainability and Digital Transformation



**Chairs:** Catarina Cepêda, *CICF; IPCA; CEOS-PP; ISCAP.IPP.PT & UMAIA*

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



**Digital Transformation, Earnings Management and Environmental, Social and Governance: Bibliometric Analysis**

André Lamblet Dias, Helena Coelho Inácio and Thiago de Abreu Costa  
*Federal University of Rio de Janeiro (UFRJ) & University of Aveiro (UA)*



**Corporate Social Responsibility Reporting: The Impact of Social Investment, Financial Performance and Regulatory Pressures Regarding Sustainability Reporting**

Andreia Silva, Catarina Cepêda and Albertina Paula Monteiro  
*CICF; IPCA; CEOS-PP; ISCAP.IPP.PT & UMAIA*



**The Impact of Sustainability Engagement on ESG Performance Reporting: Evidence from Listed Companies in Latin America**

Catarina Cepêda, Albertina Paula Monteiro, Ana Pinto Borges and Elvira Vieira  
*CICF; IPCA; CEOS-PP; ISCAP.IPP.PT & UMAIA*





**Impact of Corporate Governance Characteristics on Workforce Performance: Evidence from the Healthcare Sector in European Companies**

Catarina Cepêda, Albertina Paula Monteiro and Ana Rita Cepêda  
*CICF; IPCA; CEOS-PP; ISCAP.IPP.PT & UMAIA,*



**Water Footprint of Artificial Intelligence: Analysis of Water Consumption in Data Centers in Europe**

Susana Patrão  
*University of Aveiro*

**11:00–13:00 | Parallel Session II – Beyond Taxation: Corporate Performance, Reputation and Strategy**



**Chairs:** Ana Pinto Borges, *ISAG – European Business School, Research Centre in Business Sciences and Tourism of Fundação Consuelo Vieira da Costa (CICET-FCVC)* and Elvira Vieira, *ISAG – European Business School, Research Centre in Business Sciences and Tourism of Fundação Consuelo Vieira da Costa (CICET-FCVC)*, IPVC – Polytechnic Institute of Viana do Castelo and Applied Management Research Unit (UNIAG), and Polytechnic Institute of Bragança

Room 10 | [Virtual Room II](#)



**Investment Funds in the European Union: Conceptual and Fiscal Framework**

Diogo Santos and José de Campos Amorim  
*Porto Accounting and Business School (ISCAP)*



**Tax Incentives Applied to Urban Rehabilitation**

Iolanda Silva and José de Campos Amorim  
*Porto Accounting and Business School (ISCAP)*



**Portuguese Tax System: A Historical Reflection on Its Contribution to ESG Metrics**

Cristina Sá and José Luís Martins  
*Polytechnic University of Leiria*



**Aggressive Tax Planning Schemes: The Case of Amazon**

Beatriz Moura and José de Campos Amorim  
*Porto Accounting and Business School (ISCAP)*



**Do Firms Keep Their Profits? Competitive Adjustment, Transitory Rents and the Illusion of Persistence**

Margarida Rodrigues, Ana Pinto Borges, Elvira Vieira and Mário Franco  
*ISAG – European Business School and Research Centre in Business Sciences and Tourism of Fundação Consuelo Vieira da Costa (CICET-FCVC)*

**13:30–14:30  
LUNCH BREAK**



## 14:30–16:30 | Parallel Session III – Accounting Reimagined: Digital Transformation and AI



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



**Room 1** | [Virtual Room III](#)



**Artificial Intelligence in the New Era of Corporate Information: A Bibliometric Analysis on Transparency and Sustainability**

María Jesús Quillén Palomino, Triana Arias Abelaira and Lázaro Rodríguez Ariza  
*University of Extremadura*



**Digital Transformation in Accounting: Technological and Ethical Impacts on the Certified Accountant Profession**

Lurdes Silva, Patrícia Quesado and Isabel Francisco  
*CICF – Research Centre on Accounting and Taxation & Polytechnic University of Cávado and Ave*



**Digitalizing ESG Information: The Role of AI, Blockchain and Automation in Enhancing Transparency and Efficiency**

Pilar Alberca and Mónica Oliver Yébenes  
*Department of Business and Accounting, Faculty of Economics and Business Administration, Distance Education University (UNED)*



**Key Audit Matters: Evidence on Asset Impairments**

Maria de Fátima Silva, Sara Serra, Kátia Lemos and Rui Mira Gomes  
*CICF – Research Centre on Accounting and Taxation & Polytechnic University of Cávado and Ave*



**The Quality of Sustainability Reporting of Listed Companies in the Iberian Peninsula**

Eduarda Bastos, Kátia Lemos and Sónia Monteiro  
*CICF – Research Centre on Accounting and Taxation & Polytechnic University of Cávado and Ave*

## 14:30–16:30 | Parallel Session IV – Accounting Insights: Performance and Disclosure



**Chairs:** José Miranda, *ISAG – European Business School and Research Centre in Business Sciences and Tourism of Fundação Consuelo Vieira da Costa (CICET-FCVC)*

**Room 6** | [Virtual Room IV](#)



**Activity-Based Costing in an Aluminium Extrusion Company: A Case Study**

Patrícia Quesado and Vânia Leite  
*CICF – Research Centre on Accounting and Taxation & Polytechnic University of Cávado and Ave*



**Non-Current Assets Measurement: A Case Study of the Cávado Sub-Region Municipalities**

Susana Catarino Rua  
*Polytechnic University of Cávado and Ave – School of Management*



**Determinants and Impacts of Financial Reporting Quality**

Cláudia Sousa and Albertina Paula Moreira Monteiro  
*Porto Accounting and Business School (ISCAP)*



**Beyond the Balance Sheet: Intangible Assets Disclosure in Portuguese Banks**

Clara Pires, Ana Cantarinha and Carlos Borralho  
*Polytechnic Institute of Beja*



**14:30–16:30 | Parallel Session V – Responsible Business: ESG, Tax and Society**



**Chairs:** Albertina Paula Monteiro, *Porto Accounting and Business School (ISCAP)*



**Room 9** | [Virtual Room V](#)

**Why does the Market Applaud what Accounting Punishes in the Utilities Sector?**



Maria Elisabete Neves and António Dias  
*IPC – Coimbra Business School | ISCAC & CERNAS*



**Hybrid Welfare Provision in Portugal: Institutional Configurations and Distributional Effects on Public Service Delivery (1925–2025)**

Rita Almeida Silva  
*Lisbon Accounting and Business School (ISCAL)*



**Personal Income Taxation in Portugal: Progressive vs. Flat Tax**

Liliana Ivone Pereira and Bruna Abreu Barbosa  
*CICF – Research Centre on Accounting and Taxation & Polytechnic University of Cávado and Ave*



**ESG Performance Across Traditional, Renewable, and Energy Transition Firms: A Comparative Firm-Level Analysis**

Naima Bentouir, Ana Pinto Borges and Elvira Vieira  
*University of Ain Temouchent*



**Determinants and Impacts of the Quality of Sustainability Reporting: The Perspective of Managers**

Joana Castro and Albertina Paula Monteiro  
*Porto Accounting and Business School (ISCAP)*



