

ICAFI 2024

5th International Conference on Accounting and Finance Innovation
July 08-09, 2024, Aveiro, Portugal

"The challenges of Era 5.0 in Accounting and Finance Innovation"

PROGRAM

JULY 08, 2024

10:45 – 11:00 (UTC+1) Opening Session

Paulo Jorge Ferreira, *Rector of the University of Aveiro*
Francisco Picado, *Dean of ISCA-UA*

Plenary Session – Moderator Ana Arromba Dinis

11:00 – 12:00 (UTC+1) - Soufiane Hourri

Theme: Generative AI, Applications and Challenges



Soufiane Hourri is a computer and data scientist with a PhD in computer science. He has extensive experience as teacher, researcher, scientific consultant, network administrator and freelancer. His expertise focuses on cutting-edge artificial intelligence technologies, including machine learning, natural language processing, computer vision and deep learning. He consistently delivers innovative algorithms, models and systems. His adaptability to emerging technologies and programming languages ensures he remains at the forefront of AI advances, enabling him to create customized solutions for various AI projects, ranging from complex data analysis pipelines to predictive models and intelligent chatbots.

12:00 – 13:00 (UTC+1) Marcos Castro

Theme: Artificial Intelligence and its impact on companies and businesses



Marcos Castro is the Co-Founder and COO of Full Venue, a company that leverages Artificial Intelligence to create high-performance audiences. He also serves as the Co-Coordinator of the Postgraduate Programme in Artificial Intelligence in Marketing at IPAM - Marketing Business School. Previously, he was the CEO of Willba Agency, the Marketing Director of event producer and promoter MOT, and he led the development of the Football category at Prozis for four years.

13:00 – 14:30 Lunch time: we come back at 14:30

14:30 – 16:00 (UTC+1) Parallel Session 1

Room 1 Cecília Carmo	Room 2 Kátia Lemos
<p>Financial Literacy and Entrepreneurship: Analysis of Portuguese Start-up Entrepreneurs <i>Mariana D. Almeida</i></p> <p>Greening the business: How green taxes policies succeed in sustainable performance <i>Beatriz Cancela; Ana Moreira & Elisabete Neves</i></p> <p>Assessing the relationship between inequality and economic growth in Portugal <i>Cristóvão Leal & Miguel Viegas</i></p> <p>A step towards corporate sustainability - the new Directive on due diligence <i>Ana Sequeira</i></p>	<p>Sustainability reporting and corporate value: evidence for Portuguese listed corporations <i>Vanda Roque; Sónia Monteiro & Inês Moreira</i></p> <p>Responsabilidade Social e Ambiental <i>Teresa Vicente</i></p> <p>Which Skills Have Been Required by the Accountants' Employers in Portugal via LinkedIn? <i>Alexandra Domingos; Fábio Albuquerque & Ridney Cláver</i></p> <p>Reading ease manipulation in sustainability communications: A sociological approach to the oil and gas sector <i>Miguel Pombinho; Ana Fialho & Andreia Dionisio</i></p>

16:15 – 18:00 (UTC+1) Parallel Session 2

Room 1 Jonas Oliveira	Room 2 Helena Inácio
<p>Exploring the Role of Board Characteristics in Shaping Corporate ESG Performance: An Empirical Analysis <i>Sakhr M Bani Khaled; Graça Azevedo & Jonas Oliveira</i></p> <p>The role of Roumanian higher education institutions in achieving SDG 4 targets through the Green Metric 2023 ranking <i>Orza Mona Alexandra & Nistor Cristina Silvia</i></p> <p>Different and Common Features of Czech and Portuguese Accounting Financial Statements: Comparative Study of the Selected Aspects <i>Kryštof Tichý & Graça Azevedo</i></p> <p>Enhancing Retail Location Decisions in City of Brno: An Application of Geospatial Analysis Tools <i>Kristýna Zaklová; Oleksandr Turytsia; Jiří Hynek; Petr John & Tomáš Hruška</i></p> <p>Big Data Analytics and External Audit Performance during the COVID-19 Crises <i>Mohammad Ghazal; Majed Ahmed; Walaa W Elkelish & Faker Al Gharaibeh</i></p>	<p>Assessing ChatGPT's answers to IPSASB's issues: Is it useful for practitioners and educators in public accounting? <i>Fábio Albuquerque & Paula Santos</i></p> <p>The Common Reporting Standard (CRS) and cross-border tax evasion: Stay faraway so close <i>Inês V Faria; Marta Almeida & João Araújo Marques</i></p> <p>Cyberattacks: disclosures in business reports <i>Susana Matos & Isabel Pedrosa</i></p> <p>Disclosure of uncertain tax position: an analysis of multiple case studies <i>Murillo Torelli Pinto; Liliane Segura; Henrique Formigoni; Cecilia Geron; Rute Abreu & José-Ángel Pérez-López</i></p> <p>The covers of annual reports as a corporate communication instrument <i>Fernanda Alberto; Beatriz Girão & Alexandra Leandro</i></p>

JULY 09, 2024

09:30 – 11:00 (UTC+1) Parallel Session 3

Room 1 Alberto Costa	Room 2 Teresa Eugénio
<p>ESG Dynamics: Assessing their Influence on European Banking Performance <i>Maria Neves; Catarina Proença; Ana Rita Gomes & Elisabete Vieira</i></p>	<p>The Relationship Between Materiality Disclosures and Characteristics of Sustainability Reporting: An Empirical Study of European Companies <i>Cecília Carmo; Sílvia Pinto & Inês Chaves</i></p>
<p>The explanatory factors of capital structure: Empirical study of textile sector companies in Portugal <i>Isabel Machado Oliveira</i></p>	<p>Determinants of the number of key audit matters disclosed: a study of public health sector entities Natália Lemos; Sara Serra; Lurdes R Silva; Kátia Lemos & Patrícia Quesado</p>
<p>Empresas Familiares e os Fatores de Sustentabilidade: Evolução e tendência da investigação <i>Elisabete Vieira & Luís Almeida</i></p>	<p>The evolution of the level of transparency in entities in the Social Economy sector: the case of IPSS in Portugal <i>Irayma D'Alva; Augusta Ferreira & Carlos Santos</i></p>
<p>Unveiling the Impact of ESG Pillars and Board Diversity on Iberian Company Performance: A Panel Data Analysis <i>Rui Guedes; Maria Neves & Elisabete Vieira</i></p>	<p>The Impact of Artificial Intelligence on Accounting - The view of Certified Accountants <i>Leonor Grácio; Teresa Eugénio & Graça Azevedo</i></p>

11:15 – 12:45 (UTC+1) Parallel Session 4

Room 1 Moderator: Maria Conceição Tavares	Room 2 Moderator: Augusta Ferreira
<p>Human Capital and Corporate Financial Performance: An Industry Analysis <i>Manuel Nogueira; Mara Madaleno & Eliana Galeão</i></p>	<p>The Popular Reporting: An exploratory study in the Municipalities of the Intermunicipal Community of Viseu Dão Lafões <i>Eduardo Figueiredo & Augusta Ferreira</i></p>
<p>Corporate Governance and Firm Performance: Does Capital Structure Matter? <i>Elisabete Vieira & Mara Madaleno</i></p>	<p>Exploring Management Accounting Approaches in Port Pricing: A Scoping Review <i>Jorge Martins; Ana Costa; Carla Campos; Ana Sousa & Inês Faria</i></p>
<p>Disclosure on Corporate Governance: Empirical Evidence in Portuguese Capital Market <i>Kátia Lemos & Sara Serra</i></p>	<p>Determinants of stakeholder's participation in the standard setting process of Business Combinations under Common Control <i>Ana Isabel Lopes & Inês Macedo</i></p>
<p>Determinantes do Greenwashing no setor farmacêutico <i>Diana Dantas</i></p>	<p>Digital Currencies in Accounting: Evolution and Future Prospects <i>Diogo Carvalho, Tiago Rodrigues, Tiago Castro, Daniela Penela & Ana Isabel Lopes</i></p>

12:45 – 14:30 (UTC+1) Lunch time: we come back at 14:30

14:30 – 16:00 (UTC+1) Parallel Session 5

Room 1 Jorge Martins	Room 2 Maria Neves
<p>Tourism Sector Companies Indebtedness: Comparative Analysis of Lodging and Restaurant <i>Aida Brito; Graça Azevedo & Carlos Pinho</i></p>	<p>Assessment of EU and OECD proposal for taxing the digital economy <i>Miguel Viegas & Liliana M Pimentel</i></p>
<p>O processo de prestação de contas do Patriarcado de Lisboa à Sé Apostólica (1929-1971) <i>Cristiana Carvalho; Rui Robalo & Graça Azevedo</i></p>	<p>The path to financial inclusion of people with IDD: an exploratory literature review <i>Cristina Peguinho; Ana Estima & Elisabete Vieira</i></p>
<p>Os KPI como fonte de Incentivo Num Sistema De Avaliação De Desempenho Organizacional <i>Rosa Vila-Chã & Alberto J. Costa</i></p>	<p>Two Decades of Corporate Scandal Research: Bibliometric and Scientometric Analyses (2003-2022) <i>Carlos F. Lopes; Augusta Ferreira & Carlos Ferreira</i></p>
<p>Bridging Artificial Intelligence and Internal Controls: Insights from the Literature <i>Marta Fonseca Ceia; Rui Marques & Helena Inácio</i></p>	<p>Challenges in Incorporating Education for Sustainable Development in Higher Education Institutions <i>Maria Conceição Tavares; Rui Marques & Carlos Picado</i></p>

16:00 – 16:15 (UTC+1) Wrap-up Session and Best Thesis and Papers Awards

Chairs of ICAFI 2024

END OF CONFERENCE – SEE YOU IN 2025!