

ICAFI 2026

7th International Conference on Accounting and Finance Innovation
July 13-14, 2026, Aveiro, Portugal

The Future of Accounting and Finance: Innovation, Responsibility, and Value Creation

PROGRAM

JULY 13, 2026

10:00 – 10:15 (UTC+1) Opening Session

Artur Soares da Silva, *Rector of the University of Aveiro*
Francisco Picado, *Dean of ISCA-UA*

Plenary Session – Session Chair: Rute Abreu

10:15 – 11:00 (UTC+1) – Nuno Lima da Luz

Theme: Cryptoassets and Blockchain: A Fad or the Future of the Financial Sector?



Nuno Lima Luz is a Senior Associate at Cuatrecasas, with over 10 years of experience advising technology companies on intellectual property, contracts, and privacy matters. He specializes in assisting companies operating in the Web3 space and in developing blockchain solutions for asset tokenization, ICOs and IDOs, NFT marketplaces, and smart contract implementation.

He is recognized as a recommended lawyer by Chambers for Fintech and by Best Lawyers for Intellectual Property Law. Additionally, Nuno serves as the President of the Portuguese Blockchain and Cryptocurrencies Association and is a guest lecturer in various postgraduate programs.

11:15 – 12:00 (UTC+1) – Umbelina Lagioia

Theme: From Dual Materiality to Proportional ESG Reporting: Challenges and Pathways for SMEs



Umbelina Lagioia is an Associate Professor of Accounting at the Federal University of Pernambuco (UFPE), Brazil, and a CNPq Researcher. Her research focuses on ESG, sustainability reporting, corporate disclosure, and capital markets.

She is currently undertaking postdoctoral studies at the University of Aveiro, Portugal. Dr. Lagioia has an extensive academic record in corporate accountability and sustainability, contributing to international research on ESG performance, transparency, and financial reporting.

12:30 – 14:00 Lunch time: we come back at 14:00

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

Room 1 Session Chair: Patrícia Quesado	Room 2 Session Chair: Liliane Segura
<p>A multi-pillar approach to alleviating energy poverty in Africa: finance, governance, and green transition <i>Louis Annor; John Addae; Michael Kodom; Elvis Agyapong; Margarita Robaina & Elisabete Vieira</i></p>	<p>Capital Structure and Effective Tax Rate: Testing the Mediating of Role Firm Age <i>Gilberto Darosi; Graça Azevedo & Sandro Soares</i></p>
<p>Internal Audit Effectiveness on Water Provision for a Selected Municipality in South Africa <i>Louis Smidt; Mitta Mogale & Nebbel Motubatse</i></p>	<p>Environmental Awareness and Perception of Climate Change: The Role of Public Policies and Education in Shaping Pro-Environmental Behaviors <i>Bernardo Herter; Jucelia Frizon; Lia Toassi & Teresa Eugenio</i></p>
<p>Harmonizing inclusive growth and climate resilience: unpacking the roles of governance structures and financial systems in Africa <i>Louis Annor; Michael Kodom; Nana Agyeman-Prempeh; Bright Furgesson & Samuel Seglah</i></p>	<p>Transforming Dual Education in Business: An International Analysis of Innovative Pedagogical Models and their Impact on Educational Quality <i>Liliane Segura; Ana Anaya; Ronald Ortega; Jairo Lozano & Aizar Jalabe</i></p>
<p>Management Support and Internal Audit Effectiveness: Insights from a South African Criminal Justice Department <i>Louis Smidt; Collen Mashego & Kleynhans Jacoba</i></p>	<p>Corporate Digital Transformation, Earnings Management and Environmental, Social and Governance (ESG) performance: Bibliometric Analysis <i>André Dias; Helena Inácio; Thiago Costa</i></p>

16:30 – 18:00 (UTC+1) Parallel Session 2

Room 1 Session Chair: Kátia Lemos	Room 2 Session Chair: Inês Lisboa
<p>Management Accounting Research: Bibliometric Ideas and New Opportunities <i>Patrícia Quesado & Susana Rua</i></p>	<p>Systemic Crises and Bank Performance: Evidence from European Listed Banks during COVID-19 and the Russia–Ukraine Conflit <i>Luís Almeida & Elisabete Vieira</i></p>
<p>Earnings Management in the Public Sector: A Bibliometric Analysis of the Field's Evolution and Structure <i>Marta da Costa; Graça Azevedo & Maria Tavares</i></p>	<p>Performance and indebtedness of Portuguese listed companies on Euronext Lisbon with political connections <i>Paulo Ferreira; Graça Azevedo & Jonas Oliveira</i></p>
<p>Large Language Models in Accounting: A Systematic Literature Review <i>Marta Ceia; Rui Marques & Maria Bastos</i></p>	<p>Do corporate governance mechanisms influence capital structure? The specific case of Portuguese and Spanish listed firms <i>Inês Lisboa; Magali Costa & Ana Isabel Martins</i></p>
<p>A Multidimensional Accounting Diagnosis of Financial Sustainability in Portuguese Care Homes <i>Guilherme Crucho; Rute Abreu; Maria Lopez</i></p>	<p>Leadership Challenges in Family Firms: Effects of Personality and Generational Diversity <i>Fernanda Alberto; Carla Silva & Ana Roque</i></p>
	<p>Specific factors and the performance of transportation companies in Portugal: evidence from panel data <i>Adriana Santos; Maria Neves; Beatriz Cancela & António Dias</i></p>

JULY 14, 2026

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

Room 1 Session Chair: Radiah Othman	Room 2 Session Chair: Fátima Borges
<p>Stakeholder Engagement, Risk Governance, and Technologies for Flood Risk and Damage Reduction: Evidence from New Zealand Regional Councils <i>Radiah Othman & Rashid Ameer</i></p>	<p>Behavioral Biases in Sustainable and ESG Investment Decisions: A Systematic Literature Review <i>El Mehdi Douhabi; Issam El Azzaoui & Zineb Drissi</i></p>
<p>Context Matters: Institutional Variation and ESG Scores Across Countries <i>Pruthiranjana Dwibedi; Aswini Bhuyan; Lopamudra Nayak</i></p>	<p>ESG as Strategic Intelligence: A Systematic Literature Review and Bibliometric Analysis (2015–2025) <i>Issam El Azzaoui; El Mehdi Douhabi & Zineb Drissi</i></p>
<p>FiNaReason: Fine-Tuning a 7B Large Language Model for Financial Numerical Reasoning with Weighted Chain-of-Thought Supervision <i>Shreya Narayane</i></p>	<p>Fintech, Green Finance, and Corporate ESG Performance: A Conceptual Framework and Research Agenda for European Listed Firms <i>Hind Abbasy; Salma El Faroui & Abdessamad Ouchen</i></p>
<p>From Regulation to Practice: Unveiling Compliance and Decoupling of IPSAS in Ghanaian Local Government <i>Eric Attefah; Augusta Ferreira & Patrícia Gomes</i></p>	<p>The AI Green Tax-Sustainable Investment Triad: A Systematic Review and Future Directions <i>Youbi Douae; Zaim Houda; Ouchen Abdessamad & Sahbani Siham</i></p>

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

Room 1 Session Chair: Maria Tavares	Room 2 Session Chair: Miguel Resende
<p>Did digitalization and GRI adoption improve ESG performance before ESRS? Evidence from European companies <i>Margarida Costa; Ana Isabel Lopes & Carla Carvalho</i></p>	<p>Determinants of Key Audit Matters regarding asset impairments - empirical evidence in the Portuguese capital market <i>Fátima Silva; Kátia Lemos & Sara Serra</i></p>
<p>Financial Sustainability and Political Leadership as Drivers of Economic SDG Implementation <i>Pedro García; Natália Morales; Juan José Pintor; María González</i></p>	<p>Innovation networks in the regions: a bibliometric analysis <i>Maria Natário; João Couto; Elisabeth Pereira & Ascensão Braga</i></p>
<p>Earnings Management in the Public Sector: A Systematic Review, Thematic Mapping and Research Agenda <i>Marta da Costa & Augusta Ferreira</i></p>	<p>Recovery without Resilience? Responsible Accounting and Financial Sustainability in Portuguese Beauty and Hairdressing Micro-Firms <i>Inês Dias; Raquel Sánchez & Rute Abreu</i></p>
<p>Tax benefits and European funds: Characteristics of Portuguese beneficiary companies <i>Carla Carvalho & Sandra Nunes</i></p>	<p>Key Audit Matters: Bibliometric Literature Review and Future Research Agenda <i>Natália Lemos; Kátia Lemos; Sara Serra; Patrícia Quesado & Lurdes Silva</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 Session Chair: Maria Bastos	Room 2 Session Chair: Isabel García-Sanchez
<p>The application of RPA in the purchase order process: A conceptual proposal <i>Dina Abreu; Maria Bastos & Rui Marques</i></p>	<p>The Global Blueprint: Navigating Business SDG Engagement Across Borders <i>Isabel García-Sanchez</i></p>
<p>Business conduct disclosures in Portuguese corporate reports: An exploratory text mining analysis <i>Cecília Carmo</i></p>	<p>Artificial Intelligence Tools in Higher Accounting Education: A Case Study <i>Miguel Resende</i></p>
<p>The impact of restructuring proceedings on creditor's right to act in preservation of company's assets - Portuguese case <i>Ana Sequeira</i></p>	<p>Plate-to-Plantation: A Blockchain Approach to Circular ESG in Hospitality <i>Sumera Javaid & Maria C Tavares</i></p>
<p>Textual analysis of sustainability disclosures: A review <i>Cecília Carmo</i></p>	<p>A evolução da prestação de contas das Paróquias do Patriarcado de Lisboa à administração diocesana (1940–1999) <i>Cristiana Carvalho; Graça Azevedo; Rui Robalo & José Vicente</i></p>
<p>Regulatory Reform in Interwar Portugal: Polybio Garcia's contributions to Insurance Oversight <i>Joana Ventura; Graça Azevedo & Cristina Góis</i></p>	<p>O Sistema Contabilístico Angolano – Principais Influências <i>Victorino Castelo, Graça Azevedo & Cristina Góis</i></p>

16:15 – 16:30 (UTC+1) Wrap-up Session and Best Thesis and Papers Awards
Chairs of ICAFI 2026

END OF CONFERENCE – SEE YOU IN 2027!