

ICAFI 2025

6th International Conference on Accounting and Finance Innovation
July 14-15, 2025, Aveiro, Portugal

“The challenges of Sustainability in Accounting, Finance and Innovation”

PROGRAM

JULY 14, 2025

09:45 – 10:00 (UTC+1) Opening Session

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

Plenary Session – Moderator: Rute Abreu

10:00 – 10:45 (UTC+1) – Cecília Gaspar

Theme: ESG Rating Model



Cecília Gaspar is a Portuguese professional with extensive experience in the banking sector across Europe and Africa. She has completed post-graduate studies in Banking Management and Sustainability and Climate Risk and currently is the General Manager of the Rating and Internal Control Department at “Caixa Geral de Depósitos” in Lisbon. Additionally, Cecília Gaspar is also a Non-Executive Director of “Banco Comercial e de Investimentos” in Maputo, where she chairs the Nominations, Evaluation, and Remuneration Committee.

10:45 – 11:30 (UTC+1) – Liliane Segura

Theme: Perception of ESG Practices: Impacts and Trends in the Financial Market



Liliane Segura holds a PhD in Management – specialization in Finance, and a Post-Doctorate in Management. She is a specialist in Entrepreneurship Business Planning at California State University, USA. She is a research professor at Mackenzie Presbyterian University, in several MBAs and in-company courses in Corporate Accounting. She participates in national and international projects. She is the managing partner of consulting in accountancy and finance. She has experience in finance and accounting in retail companies. Her research interests are in Corporate Governance, Corporate Social Responsibility, Corporate Finance, and Corporate Accounting

11:30 – 12:45 (UTC+1) – Juarez Carneiro

Theme: The Role of Accounting Professionals in Governance



Juarez Carneiro has a PhD in Accounting and is a PhD student in Engineering and Knowledge Management. He is an auditor and retired partner of KPMG Auditores. He is a researcher and lecturer on postgraduate courses in accounting. He was a judge at the Regional Labor Court of Santa Catarina among other positions. He lectures on accounting, law, management, and governance. He is also the author/co-author of several national and international articles and books on accounting and fiscal responsibility. He is a consultant in Auditing, Corporate Governance and Sustainability, Social and Environmental Responsibility, Sports and Third Sector Entities, Strategic Planning, Public Administration Management, Institutional Relations, and Business Environment.

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

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

Room 1 Ana Vasconcelos	Room 2 Cecília Carmo
<p>Investigating technological solutions in internal auditing: a systematic review of the literature <i>Alexandre Rodrigues; Liliane Segura & Rute Abreu</i></p> <p>When there is too much confidence, does the market price it in? Ceo overconfidence and market value <i>Clara Monise Silva; Patrícia Castro & Wenner Lucena</i></p> <p>Factors Associated with Mortality in Patients with Oral Cavity and Oropharyngeal Cancer: Indirect Evidence of Financial Toxicity <i>Danielle Vieira e Silva; Yuri Wanderley Cavalcanti & Wenner Lopes Lucena</i></p> <p>Sustainability in SMEs: a descriptive analysis of practices and indicators based on academic literature <i>Pierre Marinho; Liliane Segura; Ana Vasconcelos & Eduardo Flores</i></p>	<p>Artificial Intelligence in Financial Distress Management: Advancing Beyond Portuguese Municipalities <i>Filipe Caetano; Rute Abreu & Maria-Victoria López-Pérez</i></p> <p>Large Language Models in Accounting: An Exploratory Case Study <i>Miguel Resende</i></p> <p>Predictive Analysis and Decision-Making: A New Perspective in the Management of Municipal Services <i>Bernardo Fernando; Carlos Santos & Augusta Ferreira</i></p> <p>Impacts and Future Perspectives of Remote Auditing: A Critical Literature Review <i>Rita Sousa & Carla Carvalho</i></p>

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

Room 1 Jonas Oliveira	Room 2 Alberto J. Costa
<p>An evaluation of ESG reporting practices in banks holding automotive financing portfolios <i>Liliane Segura & Leonardo Emerich</i></p> <p>Evaluating Operational Strategies in Car Dealerships: A Case Study of Franchised Dealership Strategy in Northeast Brazil <i>Valentino Clerici; Viviane de Vasconcelos; Ana Lúcia Vasconcelos & Caio Henriques</i></p> <p>The importance of integrating second, and third line functions to prevent corporate fraud <i>Rene Andrich & Liliane Segura</i></p> <p>Legal, Accounting, and Tax Structuring of e-Sports in Brazil <i>Leni Segura; Henrique Formigoni & Liliane Segura</i></p> <p>The influence of tax burden and complexity on companies' investment decisions: A state analysis for Brazil <i>Julian Portillo; Claudio Parisi & Vladimir Maciel</i></p>	<p>Advantages and Disadvantages of Formal Accounting Harmonization Processes <i>Joana Ventura & Graça Azevedo</i></p> <p>The Challenges of Forensic Accounting in Portugal: Between the Absence of Standards and the Scarcity of Scientific Research <i>Djavan Lima</i></p> <p>Institucionalização da Profissão Contabilística em Moçambique: A atuação da OCAM à luz da Teoria Institucional <i>Victorino Castelo; Graça Azevedo & Cristina Góis</i></p> <p>Disclosure of Intangible Assets: Evidence from Portuguese Football Clubs <i>Mário Reimão & Carla Carvalho</i></p> <p>O impacto das Tributações Autónomas no IRC a pagar – o caso das 100 melhores empresas do distrito de Leiria <i>Ana Pereira</i></p>

JULY 15, 2025

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

Room 1 Helena Inácio	Room 2 Shital Jayantilal
<p>The Impact of AI and Machine Learning in Credit Scoring <i>Anoop Jagetia</i></p> <p>From Co-Words to Conceptual Cores: Science Mapping AI and Corporate Governance Research <i>Salma Aselha & Youssef Fahmi</i></p> <p>From Reports to Resilience: Evaluating the Role of Regional Councils in Flood Protection through Disclosure, Performance, and Engagement <i>Radiah Othman & Rashid Ameer</i></p> <p>The ethical implications of artificial intelligence in accounting and auditing: A systematic literature review <i>Paula Santos & Fábio Albuquerque</i></p>	<p>Innovation Networks in European Regions: Insights for Innovation Policies <i>Pedro Oliveira; Maria Natário; João Couto & Elisabeth Pereira</i></p> <p>Determinants of the type of opinion issued by the auditor - empirical evidence in the Portuguese capital market <i>Kátia Lemos & Sara Serra</i></p> <p>The Relationship Between ESG And Capital Structure: A Systematic Review of Trade-Off and Performance Feedback Theories <i>Fernando Reis; Mara Madaleno & Johan Poker</i></p> <p>University Social Responsibility: Advancing the Sustainable Development Goals in Higher Education <i>Graça Azevedo & Maria Tavares</i></p>

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

Room 1 Moderator: Pedro Silva	Room 2 Moderator: Augusta Ferreira
<p>Are Firm's Performance Influenced by Corporate Governance? <i>Luís Almeida & Elisabete Vieira</i></p> <p>Determinants of Performance in Portuguese Wholesale Trade of Metals and Metal Ores: A GMM-Based Panel Data Analysis <i>Maria Neves; Vitor Carvalho; António Dias & Rui Guedes</i></p> <p>Strategic Management Accounting and Corporate Sustainability: Enabling Green Transition <i>Maria Tavares; Catarina Fernandes; Diana Costa & José Vale</i></p> <p>Balancing Innovation and Sustainability: Financial Development, ICT, and Load Capacity Factor Dynamics <i>Louis Annor; Margarita Robaina & Elisabete Vieira</i></p>	<p>Unlocking Factors Influencing Rural Bank Operating Efficiency in Ghana: Evidence from Panel Models Robust to Cross-Sectional Dependence and Heterogeneity <i>Louis Annor; Bright Laing; John Agyekum Addae; Barbara Tetteh & Eric Kweku Attefah</i></p> <p>Impression Management Strategies in Companies' Reports - Systematic Literature Review <i>Maria de Fátima Simões & Augusta Ferreira</i></p> <p>Promoting job retention: strengthening tax incentives for corporate social spending <i>Ana Dinis & Sara Dias</i></p> <p>Management accounting and intellectual capital: bibliometric analysis and science mapping <i>Vânia Dias; 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 Jorge Martins	Room 2 Katia Lemos
<p>Does regional heterogeneity impact default probability? The case of Portuguese hotels <i>Inês Lisboa & Magali Costa</i></p> <p>Motivation and goal congruence: evidence in the Portuguese insurance sector <i>Isabel Martins; Maria José Carvalho Silva; Jonas Oliveira & Graça Azevedo</i></p> <p>From green alliance management capabilities to sustainability: The role of green collaborative practices <i>Adriana Santos; Arnaldo Coelho; Maria Elisabete Duarte Neves & Beatriz Lopes Cancela</i></p> <p>Relationship between Tax Benefits and European Funds in Portuguese Companies: An Exploratory Study <i>Sandra Nunes & Carla Carvalho</i></p>	<p>Stakeholder Theory - Bibliometric Analysis <i>Nina Damas</i></p> <p>Legitimacy Theory as an Explanatory Framework in Sustainability Reporting: A Systematic Literature Review (2014-2024) <i>Aníbal Magalhães</i></p> <p>Valued skills in accounting: a systematic literature review <i>Beatriz Rosário; Fátima Conde & Adriana Silva</i></p> <p>A informação contabilística prestada anualmente pelas paróquias ao Patriarcado de Lisboa (1929-1971) <i>Cristiana Carvalho; Graça Azevedo & Rui Robalo</i></p>

16:00 – 16:15 (UTC+1) Wrap-up Session and Best Thesis and Papers Awards
Chairs of ICAFI 2025

END OF CONFERENCE – SEE YOU IN 2026!