

Scientific Program

1st edition of the International Workshop Accounting
and Taxation



SCIENTIFIC PROGRAM – IWAT 2021

16th of July

09:00 - 10:00	Check-in	
10:00 - 10:30	Plenary Session (Auditorium Consuelo Vieira da Costa) Welcome Session: Susana Aldeia, Project Coordinator in Management of Research Center in Business Sciences and Tourism (CICET-FCVC) Keynote speaker: Cristina Sá, PhD - The role of tax morale as a determinant of tax compliance	
10:30 - 12:30	Parallel Session I	Classroom 1
	Parallel Session II	Classroom 6
12:30 - 14:00	Lunch Break	
14:00 - 16:00	Session III	Classroom 1
	Coffee Break	
16:30 - 18:30	Session IV	Classroom 1
18:30	End of IWAT2021	

1st Edition of the International Workshop Accounting and Taxation

09:00–10:00 REGISTRATION

10:00–10:30 WELCOME SESSION: Susana Aldeia, Project Coordinator in Management of Research Center in Business Sciences and Tourism (CICET-FCVC)
Auditorium Consuelo Vieira da Costa

PLENARY SESSION: The role of tax morale as a determinant tax compliance

Cristina Sá (*Keynote Speaker*)

10:30–12:30 PARALLEL SESSION I



Chair: Albertina Monteiro, Porto Accounting and Business School

Classroom 1

Bibliometric Literature Analysis on Deferred Taxes

Catarina Cepêda, Albertina Monteiro, *Porto Accounting and Business School (Portugal)* and José Amorim - Presential

NCRF 25: Research in Portugal

José Amorim, Albertina Monteiro, *Porto Accounting and Business School (Portugal)*, and Catarina Cepêda- Presential

Activity-Based Costing – Observation in the Higher Education Institutions

Catarina Carvalho, *Lisbon Accounting and Business School (Portugal)*, Cândido Peres and Mário Antão- Presential

Business Taxation, Value Creation and Tax Evasion - An Overview

Sandra Capitão, *Lisbon Accounting and Business School (Portugal)* and Cândido Peres - Presential

Economic Growth and Added Value - The Case of "Moscatéis de Setúbal" Production

David Silva, *University of Lisbon (Portugal)* and Cândido Peres- Presential

10:30–12:30 PARALLEL SESSION II



Chair: Cristina Sá, Polytechnic Institute of Leiria

Classroom 6

Corporate Social Responsibility: a Guide for a Business Science Student

Gonçalo Carvalho, Coimbra Business School (Portugal), João Coelho, Miguel Gonçalves and Cristina Góis - Virtual

The Effect of Analyst Coverage on the Relationship Between Executive Variable Compensation and Earnings Management: Empirical Evidence in Brazil

Igor Teodósio, Federal University of Ceará (Brazil), Karoline Sobreira, Vera Ponte, Dante Viana - Virtual

The Central Roles Played by Corporate Governance and Accounting in the 18th Century Portuguese Chartered Trading Companies Founded by the Marquis of Pombal

Cecília Duarte, University of Aveiro (Portugal), Miguel Gonçalves and Cristina Góis - Presential

The Perception of Certified Accountants about the Government initiatives of Tax Education in Portugal

Maria de Lurdes Silva, Polytechnic Institute of Cávado and Ave (Portugal), Liliana Ivone Pereira, Liliana Matos Pereira, Ana Catarina Silva - Virtual

12:30–14:00 Lunch

14:00–16:00 SESSION III



Chair: Ana Paula Silva, Polytechnic Institute of Viana do Castelo

Classroom 1

Green Tax Measures in Companies' Reports: the Case Study of Portugal

Susana Aldeia, ISAG- European Business School (Portugal)- Presential

The Portuguese Arbitral Court Decisions about Property, Plant and Equipment's Expenses

Susana Aldeia, ISAG- European Business School (Portugal)- Presential

Tax Planning as a Value Creation Tool: an Empirical Study for Companies Listed on Euronext Lisbon

Cátia Gaspar, Cristina Sá, Polytechnic of Leiria (Portugal), Helena Alves- Presential

The Tax Benefit of VAT Exemption for Medical Services in Hospitals, Clinics, and Similar Establishments: Brief Reflections

Paula Caiado, Polytechnic Institute of Cávado and Ave (Portugal), Ana Dinis- Presential

16:00–16:30 Coffee Break

16:30–18:30 SESSION IV

Chair: Susana Aldeia, CICET-FCVC and ISAG – European Business School

Classroom 1

Possible Improvement of Methodology for Estimation of the Illicit Tobacco Market

Maris Juruss, Riga Technical University (*Latvia*)- Virtual

Determinants of the Degree of Compliance with the Disclosure Requirements in the Transition to IFRS 16 – Leases: Study in Listed Companies in Portugal

Vânia Oliveira, Kátia Lemos, Sónia Monteiro, Polytechnic Institute of Cávado and Ave (*Portugal*) – Virtual

Tourist Taxation in Mature Destinations: an Analysis of the Tourism Companies' Willingness to Pay

José Luis Durán-Román, University of Jaén (*Spain*), Francisco José Rey-Carmona, Juan Ignacio Pulido-Fernández and Julia Núñez-Tabales- Virtual

Relationship Between Impairments of Long-lived Assets and Earnings Management: Study for Large Portuguese Companies

Jorge Alves, Polytechnic Institute of Bragança (*Portugal*), Catarina Barros and Marta Guerreiro- Virtual

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 **CICET**
Research Center in Business Sciences and Tourism
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