

Catarina Libório Morais Cepêda

Professor at ISCAP-IPP, researcher and certified accountant. PhD in Business Administration. Her research interests are Financial Accounting, Corporate Social Responsibility, Accounting Information System, Digital Accounting and Decision-Making. She has published at international conferences and in international scientific journals such as RBGN, Accounting, Systems, Journal of Entrepreneurship and Sustainability Issues and Universal Journal of Accounting and Finance. Email: clmc@iscap.ipp.pt

Identification

Personal identification

Full name
Catarina Libório Morais Cepêda

Citation names

Cepêda, Catarina

Author identifiers

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A214-8984-78BC
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[0000-0002-3911-0894](#)

Languages

Language	Speaking	Reading	Writing	Listening	Peer-review
English	Intermediate (B1)	Intermediate (B1)	Intermediate (B1)	Intermediate (B1)	
English	Intermediate (B1)	Intermediate (B1)	Intermediate (B1)	Intermediate (B1)	
Portuguese	Advanced (C1)	Advanced (C1)	Advanced (C1)	Advanced (C1)	
Spanish; Castilian	Intermediate (B1)	Intermediate (B1)	Beginner (A1)	Intermediate (B1)	

Education

	Degree	Classification
2019/10/01 - 2025/09/29 Concluded	PhD in Business Administration - Accounting (Doutoramento)	17
	Universidade do Minho, Portugal ""Ensaaios sobre o Relato Não Financeiro: Evolução, Contextos de Crise e Impacto do Governo das	

Sociedades"" (THESIS/DISSERTATION)

2017 Concluded	Contabilidade e Finanças (Mestrado)	16 valores
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Instituto Politécnico do Porto Instituto Superior de
Contabilidade e Administração do Porto, Portugal
*"Fatores que determinam a utilidade da informação
financeira na tomada de decisão"*
(THESIS/DISSERTATION)

2014 Concluded	Contabilidade e Administração (Licenciatura)	12 valores
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Instituto Politécnico do Porto Instituto Superior de
Contabilidade e Administração do Porto, Portugal

Affiliation**Science**

Category Host institution/organization	Employer
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2023/06/21 - Current	Researcher (Research) Universidade Lusíada de Lisboa Centro de Investigação em Organizações Mercados e Gestão Industrial, Portugal	Instituto Politécnico do Porto Instituto Superior de Contabilidade e Administração do Porto, Portugal
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Teaching in Higher Education

Category Host institution/organization	Employer
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2024/09/16 - Current	Invited Assistant (University Teacher)	Universidade da Maia Departamento de Ciências Empresariais, Portugal
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2022/03/10 - Current	Invited Assistant (Polytechnic Teacher)	Instituto Politécnico do Porto Instituto Superior de Contabilidade e Administração do Porto, Portugal
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2022/10/28 - 2025/07/31	Invited Assistant (University Teacher)	Universidade de Trás-os-Montes e Alto Douro, Portugal
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Other Careers

	Category Host institution/organization	Employer
2021/08/01 - 2022/10/27	Técnico Superior (Técnico Superior)	Universidade de Trás-os-Montes e Alto Douro Departamento de Economia Sociologia e Gestão, Portugal

Positions / Appointments

	Category Host institution/organization	Employer
2023/04/01 - 2025/03/31	Membro do conselho consultivo	UTAD Solutions Consulting , Portugal

Others

	Category Host institution/organization	Employer
2020/04 - 2023/09/30	Participação em CAE - Economia como Aluna	A3ES, Portugal
2019/01/15 - 2021/07/31	Assessora de Gestão	Crescer Entre Linhas C.C.T, LDA, Portugal
2018/02/26 - 2019/01/01	Controlo de Gestão	Cacao Civil Engineering, Portugal
2017/02/02 - 2018/02/25	Contabilista Certificada	Previsional Lda, Portugal
2016/02/01 - 2017/02/01	Contabilista Certificada	Previsional Investimentos,Lda, Portugal
2010/08/01 - 2015/12/23	Promotora	Sociprime Field , SA, Portugal
2014/03/01 - 2014/12/01	Gestora junior	C&M Junior Consulting, Portugal

Projects

Contract

	Designation	Funders
2023/03 - 2024/02/08	ECOSSISTEMA AGROALIMENTAR, GESTÃO ATIVA DO TERRITÓRIO E DESENVOLVIMENTO REGIONAL CONTRATO CPR.PA.2023.59 Researcher	Concluded
2021/10/28 - 2022/12/31	Os viticultores e a produção vitícola da RDD. Uma análise prospetiva. Contrato Researcher UTAD, Portugal	Associação de Exportadores de Vinho Porto (AEVP), Portugal Concluded

Outputs

Publications

Book	1	Monteiro, Albertina; Cepêda, Catarina; Amélia Silva; Soares, Regina. <i>Relato Financeiro: Demonstrações Financeiras de Finalidades Gerais</i> . Portugal: Grupo Editorial Vida Económica. 2023. Published
Book chapter	1	Monteiro, Albertina Paula; Cepeda, Catarina; Macedo, Cristina; Cardoso, Carla; Oliveira, Catarina. "Impact of Sustainability Strategies on ESG Performance Disclosure". In <i>The Nexus of Corporate Sustainability Management, Accounting, and Auditing</i> , 141-164. Portugal: IGI Global, 2025. Published · 10.4018/979-8-3693-5663-0.ch006
	2	Cepeda, Catarina; Silva, Amélia; Carreira, Francisco. "Exploring the Impact of Cultural and Gender Diversity on ESG Performance Reporting of EU Healthcare Corporations". In <i>The Nexus of Corporate Sustainability Management, Accounting, and Auditing</i> , 165-186. Portugal: IGI Global, 2025. 10.4018/979-8-3693-5663-0.ch007
	3	Cepeda, Catarina; Monteiro, Albertina Paula; Ferreira da Silva, Amélia Cristina; Silva, Diana. "Assessing the Level and Determinants of Environmental Sustainability Disclosure in Portuguese and Brazilian Companies". In <i>The Nexus of Corporate Sustainability Management, Accounting, and Auditing</i> , 79-112. Portugal: IGI Global, 2025. 10.4018/979-8-3693-5663-0.ch004
	4	Cepêda, C.L.M.. "Why Reporting Sustainability? The Portuguese Non-financial Reporting's Socio-historical Evolution". 53-80. 2024. 10.1007/978-3-031-62534-3_3

- 5 Monteiro, Albertina Paula; Cepêda, Catarina; Barbosa, Francisco. "Environmental Information Disclosure and Profitability: The Environmental Certification Influence". In *Corporate Social Responsibility in a Dynamic Global Environment*, 381-396. Springer International Publishing, 2023.
10.1007/978-3-031-24647-0_20
- 6 Albertina Monteiro; Catarina Cepêda; Amélia Silva. "Digital Transformation in Companies: A Literature Bibliometric Analysis". 2023.
10.1007/978-981-19-9960-4_23
- 7 Catarina Cepêda; Ana Pinto Borges; Jos? C. Amorim; Albertina P. Monteiro. "Financial Information Transparency". In *The European Banks' Evidence of the Tax Havens, Effective Tax Rates, Performance, and Productivity*. United States, 2023.
10.4018/978-1-6684-9076-1.ch008
- 8 Pinho, P.; Morais Cepêda, C.L.; Amorim, J.C.; Monteiro, A.P.. "Financial information transparency: The European banks' evidence of the tax havens, effective tax rates, performance, and productivity". 169-183. 2023.

Conference abstract

- 1 Cepêda, Catarina; Monteiro, Albertina Paula. "Hospitality accounting: a bibliometric literature review". Paper presented in *Workshop Tourism and Hospitality Management, Porto*, 2021.
Published
- 2 Cepêda, Catarina; Chaves, José; Monteiro, Albertina Paula. "Analysis at the touristic growth and development in Chaves Euro-City". Paper presented in *Workshop Tourism and Hospitality Management, Porto*, 2021.
Published
- 3 "Analysis at the Touristic Growth and Development in Chaves Euro-City". 2019.

Conference paper

- 1 Monteiro, Albertina Paula; Cepêda, Catarina; Silvia, Amélia. Corresponding author: Monteiro, Albertina Paula. "The Impact of the Women Managers and Stakeholder Engagement on Reporting of ESG Performance". Paper presented in *International Workshop Accounting and Taxation 2023, Porto*, 2023.
Published
- 2 Baptista, Alberto; Marta-Costa, Ana; Cepêda, Catarina. Corresponding author: Marta-Costa, Ana. "Impacto dos sistemas de armação da vinha no custo da mão-de-obra: um estudo de caso na Região Demarcada do Douro". Paper presented in *X Congresso da APDEA, Coimbra*, 2022.
Published
- 3 Cepêda, Catarina; Baptista, Albero. Corresponding author: Baptista, Albero. "Viticulture in the Douro Demarcated Region: a systematic literature review to promote a sustainable future". Paper presented in *VII International Congress of Mountain and Steep Slopes Viticulture, Vila Real*, 2022.
Published
- 4 Cepêda, Catarina; Baptista, Alberto. Corresponding author: Baptista, Alberto. "Winegrowers and wine production in the Douro Demarcated Region: a prospective analysis". Paper presented in *VII International Congress of Mountain and Steep Slopes Viticulture, Vila Real*, 2022.
Published

- 5 Cepêda, Catarina. "The Impact Of Artificial Intelligence Intensity In Accounting Information And Decision-Making: The Role Of Information Systems". Paper presented in *II. International Conference on Modern Trends in Digital Economy, Baku*, 2021.
Accepted
- 6 Cepêda, Catarina. "Linking Certified Accountant Profession with tax administration requirements in the Finance Portal". Paper presented in *II. International Conference on Modern Trends in Digital Economy, Baku*, 2021.
Accepted
- 7 Cepêda, Catarina. "Why Reporting Sustainability: Pressures for Non-Financial Reporting". Paper presented in *7th International Conference on CSR, Sustainability, Ethics & Governance 2021*, 2021.
Accepted
- 8 Cepêda, Catarina. "Determining the environmental information disclosure level". Paper presented in *7th International Conference on CSR, Sustainability, Ethics & Governance 2021, Lisbon*, 2021.
Accepted
- 9 Cepêda, Catarina; Monteiro, Albertina Paula. "SUSTAINABILITY ACCOUNTING: A RESEARCH TREND ON HOSPITALITY ACCOUNTING". Paper presented in *21th ABSRC conference*, 2021.
Accepted
- 10 Cepêda, Catarina; Monteiro, Albertina Paula. "DIGITAL ACCOUNTING: A BIBLIOMETRIC LITERATURE REVIEW". Paper presented in *21th ABSRC conference*, 2021.
Accepted
- 11 Cepêda, Catarina; Monteiro, Albertina Paula. "Determinantes da utilidade da informação financeira na tomada de decisão: a percepção dos Contabilistas Certificados". Paper presented in *CICA - XVII Congresso Internacional de Contabilidade e Auditoria, Porto*, 2019.
Published
- 12 "Fatores que determinam a utilidade da informação financeira na tomada de decisão". 2018.

Journal article

- 1 Francisco Carreira; Amélia Silva; Catarina Cepêda. "Does Profitability Support Sustainability? Examining the Influence of Financial Performance and ESG Controversies on ESG Ratings". *Systems* (2025): <https://doi.org/10.3390/systems13100848>.
10.3390/systems13100848
- 2 Catarina Cepêda; Albertina Paula Monteiro; Beatriz Aibar-Guzmán. "Bridging the ESG Credibility Gap: The Role of Institutional Investors in Mitigating ESG Decoupling". *Business Strategy and the Environment* (2025): <https://doi.org/10.1002/bse.4336>.
10.1002/bse.4336
- 3 Amélia Silva; Isabel Maldonado; Manuel da Silva; Catarina Cepêda. "Sustainability Balanced Scorecard: Systematic Literature Review". *Journal of Risk and Financial Management* (2025): <https://doi.org/10.3390/jrfm18060324>.
10.3390/jrfm18060324

- 4 Catarina Cepêda; Albertina Paula Monteiro; Beatriz Aibar-Guzmán. "Decoupling in Sustainability Reporting: A Systematic Literature Review". *Corporate Social Responsibility and Environmental Management* (2025): <https://doi.org/10.1002/csr.3114>.
10.1002/csr.3114
- 5 A. Baptista; A. Marta-Costa; C. Cepêda. "The impact of vineyard landscaping and grapevine training systems on labour costs: a case study from the Douro Demarcated Region". *Journal of Wine Research* (2024): <https://doi.org/10.1080/09571264.2024.2421549>.
10.1080/09571264.2024.2421549
- 6 Albertina Monteiro; Cepêda, Catarina; Borges, Ana Pinto; Elvira Vieira. Corresponding author: Cepêda, Catarina. "Does CSR committee presence, stakeholder engagement, gender equality (SDG 5) and firm value influence ESG performance reporting? An EU pre and during Covid-19 analysis". *Measuring Business Excellence* (2024): <https://www.emerald.com/insight/content/doi/10.1108/MBE-03-2024-0034/full/html>.
Published
- 7 Jesus, Filipa; Amorim, José; Cepeda, Catarina. "Corporate Income Taxation Dynamics: A Comparative Analysis of Portugal, Germany, Belgium, The Netherlands, and Luxembourg". *Journal of Risk and Financial Management* 17 6 (2024): 251. <http://dx.doi.org/10.3390/jrfm17060251>.
10.3390/jrfm17060251
- 8 Albertina Paula Monteiro; Catarina Cepêda; Amélia Ferreira da Silva. "Does the Workforce and Sustainability Reports Strengthen the Relationship between Gender Diversity and Sustainability Performance Reporting?". *Administrative Sciences* (2024): <https://doi.org/10.3390/admsci14060105>.
10.3390/admsci14060105
- 9 Catarina Cepeda. "Can Crisis Periods Affect the ESG Reporting Scope? The Portuguese Euronext Entities Case". *Journal of Risk and Financial Management* (2024): <https://doi.org/10.3390/jrfm17050191>.
10.3390/jrfm17050191
- 10 Albertina Monteiro; Catarina Cepêda; Amélia Cristina Ferreira Da Silva; Joana Vale. "The Relationship between AI Adoption Intensity and Internal Control System and Accounting Information Quality". *Systems* (2023): <https://doi.org/10.3390/systems11110536>.
10.3390/systems11110536
- 11 Albertina Paula Monteiro; Francisco Barbosa; Amélia Silva; Catarina Cepêda. "Industry and performance in the Portuguese listed companies: the mediating role of the environmental information disclosure". *Entrepreneurship and Sustainability Issues* (2023): [https://doi.org/10.9770/jesi.2023.10.4\(23\)](https://doi.org/10.9770/jesi.2023.10.4(23)).
10.9770/jesi.2023.10.4(23)
- 12 Albertina Paula Monteiro; Catarina Cepêda; Cláudia Pereira; Amélia Silva. "Social Performance Disclosed by European Companies: The Role of the Board Attributes and the Country's Legal System". *Journal of Risk and Financial Management* (2023): <https://doi.org/10.3390/jrfm16060284>.
10.3390/jrfm16060284
- 13 Monteiro, Albertina; Cepêda, Catarina; Silva, Amélia. "EU Non-Financial Reporting Research". *International Journal of Financial, Accounting, and Management* 4 3 (2022): 335-348. <http://dx.doi.org/10.35912/ijfam.v4i3.1179>.
10.35912/ijfam.v4i3.1179

- 14 Cepêda, Catarina; Paula Monteiro, Albertina; Silva, Rui; Ferreira da Silva, Amélia. Corresponding author: Ferreira da Silva, Amélia. "ACCOUNTING HISTORY: A BIBLIOMETRIC LITERATURE REVIEW". *Revista de Contabilidade e Controladoria* 14 2 (2022): 77-105. <http://dx.doi.org/10.5380/rcc.v14i2.83206>.
10.5380/rcc.v14i2.83206
- 15 Albertina Monteiro; Catarina Cepêda; Amélia Silva; Eduardo Leite; Élvio Camacho. "The role of accounting information in decision-making and companies' sustainability development: the Portuguese accountants' perspective". *Entrepreneurship and Sustainability Issues* (2021): [https://doi.org/10.9770/jesi.2021.9.1\(30\)](https://doi.org/10.9770/jesi.2021.9.1(30)).
10.9770/jesi.2021.9.1(30)
- 16 Monteiro, Albertina; Cepêda, Catarina. "Accounting Information Systems: Scientific Production and Trends in Research". *Systems* 9 3 (2021): 67. <http://dx.doi.org/10.3390/systems9030067>.
Published · 10.3390/systems9030067
- 17 José Amorim; Albertina Monteiro; Catarina Cepêda; Gonçalo Coelho. "Análise comparativa do regime fiscal das Zonas Francas na Europa". *e3* (2021): <https://doi.org/10.29073/e3.v7i2.439>.
10.29073/e3.v7i2.439
- 18 Moreira Monteiro, Albertina Paula; Machado Vale, Joana Andreia; Morais Cepêda, Catarina Libório; Leite, Eduardo Manuel de Almeida. "Internal Control System Quality and Decision-Making Success: The Role of the Financial Information Quality". *Universal Journal of Accounting and Finance* 9 3 (2021): 285-294. <http://dx.doi.org/10.13189/ujaf.2021.090302>.
10.13189/ujaf.2021.090302
- 19 Monteiro, Albertina Paula; Cepêda, Catarina; Silva, Amélia. "Linking decision and utility theories to financial information usefulness and company performance: A study applied to Portuguese's certified accountants". *Accounting* 7 6 (2021): 1395-1406. <http://dx.doi.org/10.5267/j.ac.2021.3.025>.
10.5267/j.ac.2021.3.025
- 20 Monteiro, Albertina; Cepêda, Catarina. "Accounting information systems: scientific production and trends in research". (2021): <http://hdl.handle.net/1822/74762>.
10.3390/systems9030067
- 21 Campor Amorim, José; Monteiro, Albertina Paula; Libório Morais Cepêda, Catarina; Rocha Teixeira Faria Coelho, Gonçalo. "Comparative analysis of the tax regime of the Free Zones in Europe". (2021): <https://doi.org/10.29073/e3.v7i2.439>.
<https://doi.org/10.29073/e3.v7i2.439>
- 22 Cepêda, Catarina; Monteiro, Albertina. "The Accountant's Perception of the Usefulness of Financial Information in Decision Making – A Study in Portugal". *Review of Business Management* 22 2 (2020): 363-380. <http://dx.doi.org/10.7819/rbgn.v22i2.4050>.
10.7819/rbgn.v22i2.4050

Activities

Event participation

	Activity description Type of event	Event name Institution / Organization
2019/05/20 - 2019/05/20	CATARINA CEPÊDA participated in the Scientific Publishing Workshop, organized by the Revista Brasileira de Gestão e Negócios - RBCN, held on May 20, 2019, at Universidade do Minho, EEG-Braga.	Scientific Publishing Workshop Revista Brasileira de Gestão e Negócios - RBCN, Brazil
	Workshop	

Committee member

	Activity description Role	Institution / Organization
2021/08/01 - 2022/07/31	Projeto de I&D&I AgriFood XXI, n.º da operação NORTE-01-0145-FEDER-000041, cofinanciado pelo Fundo Europeu de Desenvolvimento Regional (FEDER) através do NORTE 2020 (Programa Operacional Regional do Norte 2014/2020) (ON 0032), apoio à inovação e acompanhamento das atividades do projeto; Preparação de relatórios e outros documentos; Colaboração na avaliação e disseminação dos resultados; Apoio à realização de contactos na UTAD e com os parceiros do projeto.	
	Coordinator	

Distinctions

Award

2025	Winner of IMFAHE global idea competition nodal Sharkthank edition 2025 Universidade do Minho, Portugal
2017	Vencedora do concurso de fotografia sob o tema "Refúgio" Verdadenaarta, Portugal