Curriculum Vitae

# Sónia Maria da Silva Monteiro

Coordinator Professor (with habilitation) in the Department of Accounting and Taxation at the Management School of the Polytechnic University of Cávado and Ave (UPCA), Portugal. She is graduated in Management at University of Minho (1997). She holds a master's degree in Accounting and Auditing (2002) and a PhD in Business Sciences (specialization in accounting) at University of Santiago de Compostela (Spain, 2007). She was the Director of the Research Centre on Accounting and Taxation (CICF) at IPCA from July 2017 to February 2022. Currently, she is the president of the scientific council of CICF and also of the management school. She coordinates the research group on accounting, reporting and Sustainability at CICF. She is ambassador of the Sustainable Development Goals (SDGs) Portugal Alliance- United Nations Global Compact Network in Portugal (UN GCNP), in the SDG 4 -Education. She is Editor of the Social Responsibility Journal and Associate Editor of the Spanish Accounting Review. She is author and co-author in many papers published in high-quality journals and books and also in several international conferences on matters related to environment accounting, non-financial reporting, sustainable development and climate change issues. She also often acts as a reviewer for different journals and international conferences. She participated in funding projects, such as HeAiCare, ORCHESTRA and ONCANavigator. She is a member of international networks (e.g. GRUDIS-Accounting Research Network and SRRNet- Social Responsibility Research Network). She was chair of international conferences such as the Portuguese CSEAR conference on social and environmental research (GECAMB 2016) and the 18th International Conference on Corporate Social Responsibility and 9th Organizational Governance Conference (SRRNet Conference 2019). Among the many awards she has received, it can be mentioned the Emerald Literati Awards for Excellence- 2017: Outstanding Author Contributions for the chapter ¿Determinants of Sustainability e-reporting in Portuguese municipalities: an institutional and legitimacy theoretical framework¿.

## Identification

### Personal identification

Full name
Sónia Maria da Silva Monteiro

### Citation names

Monteiro, Sónia

### Author identifiers

Ciência ID
F41E-9DE3-9E6B

ORCID iD
0000-0003-2149-4962

Google Scholar ID
https://scholar.google.com/citations?user=R30lE5wAAAAJ&hl=pt-PT&oi=ao

Researcher Id
Scopus Author ID: 36242023300

### Knowledge fields

Social Sciences

## Languages

| Language | Speaking | Reading | Writing | Listening | Peer-review |
|---|---|---|---|---|---|
| Spanish; Castilian | Upper intermediate (B2) | Upper intermediate (B2) | Upper intermediate (B2) | Upper intermediate (B2) | |
| English | Upper intermediate (B2) | Upper intermediate (B2) | Upper intermediate (B2) | Upper intermediate (B2) | |
| French | Beginner (A1) | Intermediate (B1) | Beginner (A1) | Beginner (A1) | |

## Education

| | Degree | Classification |
|---|---|---|
| 2025/06<br>Concluded | Habilitation in Economics and Business Studies, specialising in Management (Habilitation (Aggregation Title))<br><br>Universidade do Algarve, Portugal | |
| 2007/03<br>Concluded | Business Sciences (accounting) (Doctorate)<br>Major in New Trends in Accounting and Finance Research<br><br>Universidade de Santiago de Compostela, Spain<br>*"El Medio Ambiente como Factor Clave en la Definición de las Estrategias Empresariales y sus Implicaciones en la Gestión y el Sistema de Información Contable. Una Perspectiva del Caso Portugués "* *(THESIS/DISSERTATION)* | Exceptional, with unanimous praise |
| 2004/11<br>Concluded | Certificate-Diploma of Advanced Studies (Others)<br><br>Universidade de Santiago de Compostela, Spain | |
| 2004/09<br>Concluded | Sufficiency Research (Others)<br>Major in Economia financeira e Contabilidade<br><br>Universidade de Santiago de Compostela, Spain | |
| 2002<br>Concluded | Accounting and Auditing (Master's Degree)<br><br>Universidade do Minho, Portugal<br>*"Contributo da contabilidade para um sistema de informação e gestão ambiental: o caso das empresas portuguesas certificadas pela ISO 14001 "* *(THESIS/DISSERTATION)* | Very good |

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|---|---|---|
| 1997/10<br>Concluded | Business management (Licenciate Degree)<br><br>Universidade do Minho, Portugal<br>*"NA" (THESIS/DISSERTATION)* | 15 |

## Affiliation

### Teaching in Higher Education

| | Category<br>Host institution/organization | Employer |
|---|---|---|
| 2012/01/01 - Current | Teacher Coordinator (Polytechnic Teacher) | Instituto Politécnico do Cávado e do Ave, Portugal |
| 2003/10 - 2011/12 | Adjunct Teacher (Polytechnic Teacher) | Instituto Politécnico do Cávado e do Ave, Portugal |
| 1997/10 - 2003/10 | Assistant (Polytechnic Teacher) | Instituto Politécnico do Cávado e do Ave, Portugal |

### Others

| | Category<br>Host institution/organization | Employer |
|---|---|---|
| 2023/07 - Current | Member of scientific committee of Master in Auditing | Instituto Politécnico do Cávado e do Ave Escola Superior de Gestão, Portugal |
| 2022/02 - Current | President of the Scientific Council - CICF | Instituto Politécnico do Cávado e do Ave Centro de Investigação em Contabilidade e Fiscalidade, Portugal |
| 2021/09 - Current | Member of the Academic Council | Instituto Politécnico do Cávado e do Ave Escola Superior de Gestão, Portugal |

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|---|---|---|
| 2021/06 - Current | Member of General Assembly | Associação de Politécnicos da Região Norte, Portugal |
| 2020/12 - Current | President of Scientific council- School of management | Instituto Politécnico do Cávado e do Ave Escola Superior de Gestão, Portugal |
| 2014/09 - Current | Coordenador of the scientific area on Financial Accounting and Reporting | Instituto Politécnico do Cávado e do Ave Escola Superior de Gestão, Portugal |
| 2010/09 - Current | Member of the Evaluation Coordinating Council<br>Instituto Politécnico do Cávado e do Ave, Portugal | Instituto Politécnico do Cávado e do Ave, Portugal |
| 2010/09 - Current | Member of the Evaluation Coordinating Council | Instituto Politécnico do Cávado e do Ave, Portugal |
| 2003/10 - Current | Member of the Scientific Technical Council of the School of Management<br>Instituto Politécnico do Cávado e do Ave Escola Superior de Gestão, Portugal | Instituto Politécnico do Cávado e do Ave, Portugal |
| 2011/11 - 2022/12 | Member of the General Council<br>Instituto Politécnico do Cávado e do Ave, Portugal | Instituto Politécnico do Cávado e do Ave, Portugal |
| 2017/07 - 2022/02 | Director of CICF | Instituto Politécnico do Cávado e do Ave Centro de Investigação em Contabilidade e Fiscalidade, Portugal |
| 2017/11 - 2021/11 | President of Scientific Committee of Master in Accounting and Finance | Associação de Politécnicos da Região Norte, Portugal |
| 2017/07 - 2021/11 | Director of Master in Accounting and Finance | Instituto Politécnico do Cávado e do Ave Escola Superior de Gestão, Portugal |
| 2008/11 - 2017/07 | Director of Master in Taxation | Instituto Politécnico do Cávado e do Ave Escola Superior de Gestão, Portugal |

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|---|---|---|
| 2009/12 - 2017/01 | Member of Pedagogic Council - School of management | Instituto Politécnico do Cávado e do Ave Escola Superior de Gestão, Portugal |
| 2012/07 - 2016/02 | Director of the Accounting and Taxation Department<br>Instituto Politécnico do Cávado e do Ave Escola Superior de Gestão, Portugal | Instituto Politécnico do Cávado e do Ave, Portugal |
| 2012/07 - 2015 | Director of bachelor in Accounting and Taxation | Instituto Politécnico do Cávado e do Ave Escola Superior de Gestão, Portugal |
| 2009 - 2014 | Coordenador of the scientific area on Business Accounting | Instituto Politécnico do Cávado e do Ave Escola Superior de Gestão, Portugal |
| 2008/06 - 2012/11 | President of the Scientific Council | Instituto Politécnico do Cávado e do Ave Centro de Investigação em Contabilidade e Fiscalidade, Portugal |
| 2011/09/20 - 2011/09/22 | Coordinator of the specialization course in SNC_non profit sector (1 edition) | Instituto Politécnico do Cávado e do Ave Escola Superior de Gestão, Portugal |
| 2011/06/13 - 2011/06/22 | Coordinator of the specialization course in SNC_SME1 edition) | Instituto Politécnico do Cávado e do Ave Escola Superior de Gestão, Portugal |
| 2009/11 - 2010/07 | Member Statutory Assembly | Instituto Politécnico do Cávado e do Ave, Portugal |
| 2008/04 - 2009/12 | Coordinator of the specialization course in SNC (9 editions) | Instituto Politécnico do Cávado e do Ave Escola Superior de Gestão, Portugal |
| 1999 - 2009 | Coordenador of the scientific area on Accounting, auditing and Taxation | Instituto Politécnico do Cávado e do Ave Escola Superior de Gestão, Portugal |

## Projects

### Contract

| Designation | Funders |
|---|---|

| | | |
|---|---|---|
| 2025/01/01 - 2029/12/31 | Centro de Estudos Organizacionais e Sociais do Politécnico do Porto \| Center of Organizational and Social Studies of Polytechnic of Porto<br>UID/05422/2025<br><style forecolor="#0000FF"><a href=" https://doi.org/10.54499/UID/05422/2025" type="Reference">10.54499/UID/05422/2025</a></style><br>Universidade Técnica do Porto, Portugal | Fundação para a Ciência e a Tecnologia, Portugal<br>Ongoing |
| 2025/01 - 2027/12 | HeAiCare – AI-Drivem Solutions for Optimizing Feto-Neonatal Neurodevelopent: Monitoring, Diagnosis and Persolomizaded Treatment,<br>NORTE2030-FEDER-01821500 | Ongoing |
| 2020/01/01 - 2024/12/31 | Centro de Estudos Organizacionais e Sociais do Politécnico do Porto<br>UIDP/05422/2020<br>10.54499/UIDP/05422/2020<br>Universidade Técnica do Porto, Portugal | Fundação para a Ciência e a Tecnologia, Portugal<br>Concluded |
| 2020/01/01 - 2024/12/31 | Center of Organizational and Social Studies of Polytechnic of Porto<br>UIDB/05422/2020<br>10.54499/UIDB/05422/2020<br>Universidade Técnica do Porto, Portugal | Fundação para a Ciência e a Tecnologia, Portugal<br>Concluded |
| 2018/11/01 - 2024/02/29 | Education for Sustainable Development Goals: Diagnoses, Perspectives, and Challenges in Brazilian Business Schools<br>MCTIC/CNPq N° 28/2018 – Universal (Brasil)<br>Research member<br>Universidade Federal da Bahia - Campus Ondina, Brazil | Ongoing |
| 2021/02/01 - 2023/06/30 | ORCHESTRA- add-value to ORCHards through thE full valoriSaTion of macRoalgAe<br>AAC/12/SI/2020 - 70155<br>Researcher<br>Instituto Politécnico do Cávado e do Ave Centro de Investigação em Contabilidade e Fiscalidade, Portugal | Ongoing |
| 2021/01/01 - 2022/12/31 | OncoNAVIGATOR - Intelligent System for Personalized Navigation and Mapping of Oncological Interventions<br>NORTE-01-0145-FEDER-000059<br>Researcher | |

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|---|---|---|
| 2019/01/01 - 2019/12/31 | Centro de Investigação em Contabilidade e Fiscalidade<br>UID/GES/04043/2019 | Fundação para a Ciência e a Tecnologia, Portugal |
| | Instituto Politécnico do Cávado e do Ave, Portugal | Concluded |
| 2011/01/01 - 2013/12/31 | Projecto Estratégico - UI 4043 - 2011-2012<br>PEst-OE/EGE/UI4043/2011 | Fundação para a Ciência e a Tecnologia, Portugal |
| | Instituto Politécnico do Cávado e do Ave, Portugal | Concluded |

## Outputs

### Publications

| | | |
|---|---|---|
| Book | 1 | Cristiana Molho; Pedro Montez; Sonia Monteiro. *The Digitalization of Corporate Sustainability Reporting: Opportunities and Challenges*. Springer Proceedings in Business and Economics. Springer, Cham. 2025.<br>Published |
| | 2 | Monteiro, Sónia. *Manual de Contabilidade Financeira*. Portugal: Vida Económica. 2013.<br>Published |
| Book chapter | 1 | Cristiana Molho; Sónia Monteiro; Pedro Montez. "The Digitalization of Corporate Sustainability Reporting: Opportunities and Challenges". 2025.<br>10.1007/978-3-031-72494-7_41 |
| | 2 | Aibar-Guzmán, Beatriz; Loureiro, Alice. "Embedding Stakeholder Engagement into Sustainable Development Disclosure". In *The Routledge Handbook of sustainable development goals accounting*, 58-74. 2024.<br>Published |
| | 3 | Loureiro, Alice; Ribeiro, Verónica; Instituto Politécnico do Cávado e do Ave Escola Superior de Gestão, Campus do IPCA, 4750-810 Barcelos; Lemos, Kátia. "Influential factors behind SDGs related-disclosure in large Portuguese companies: an ISO Certification approach". In *SRRNet Book*, 3-38. In Society and sustainability, book series Developments in Corporate Governance and Responsibility, Emerald Publishing Limited, 2024.<br>Published |
| | 4 | Roque, Vanda Cristina Rodrigues. "The quality of Sustainability Reporting of the largest Portuguese Companies,". In *The Nexus of Corporate Sustainability Management, Accounting, and Auditing*, 207-224. IGI Global, 2024.<br>Published |
| | 5 | Vanda Roque; Sónia Monteiro; Inês Moreira. "Sustainability Reporting and Corporate Value: Evidence for Portuguese Listed Corporations". 2024.<br>10.1007/978-3-031-77531-4_3 |
| | 6 | Sónia Monteiro; Beatriz Aibar-Guzmán; Alice Loureiro. "Embedding stakeholder engagement into SDG reporting processes". 2024.<br>10.4324/9781003404118-5 |

7 Ribeiro, Verónica. "Environmental strategy & management and accounting information system's relationship: a Portuguese case study". In *In: Crowther D., Seifi S. (eds), Corporate Social Responsibility in Difficult Times*, 197-223. Approaches to Global Sustainability, Markets, and Governance. Springer, Singapore, 2023.

Published

8 Monteiro, Sonia; Ribeiro, Veronica; Lemos, Katia. "Sustainability Reporting and the Sustainable Development Goals in Higher Education: A Portuguese University Case". In *Science, Technology and Sustainability*, 235-265. WORLD SCIENTIFIC, 2023.

10.1142/9789811258756_0008

9 Monteiro, S.; Lemos, K.; Martin, J.J.; Martín-Zamora, M.-P.. "Corporate climate change-related accounting and taxation: A comparative analysis of Portuguese and Spanish frameworks on GHG emissions allowances". In *IGI Global, "Taking on Climate Change Through Green Taxation"*, 57-81. 2023.

Published

10 Monteiro, S.; Guzmán, B.A.; García Sánchez, I.-M.. "The role of sustainability reporting in corporate tax transparency". In *IGI Global, "Taking on Climate Change Through Green Taxation"*, 318-334. 2023.

Published

11 Loureiro, Alice; Ribeiro, Verónica. "Exploring the SDGs in the Non-Financial Reporting Practices by the Largest Portuguese Companies: A Longitudinal Analysis Since the 2030 Agenda Approval,". In *IGI Global "Enhancing Sustainability Through Non-Financial Reporting"*, 1-19. 2023.

Published

12 Monteiro, Sónia; Dinis, Ana; Pereira, Liliana. "Fair value as a measurement basis: from accounting income to taxable income| O justo valor como base de mensuração: do resultado contabilístico ao resultado fiscal". In *Accounting Profit and Tax Profit: Luso-Brazilian Dialogues on Fair Value| Lucro Contábil e Lucro Fiscal: Diálogos Luso-Brasileiros sobre o Valor Justo*, edited by Eduardo Flores; Diego Miguita; Alexandre Evaristo Pinto, 151-176. São Paulo, Brazil: Almedina Brasil, 2023.

Published

13 Monteiro, S.; Ribeiro, V.. "Environmental Strategy & Management and Accounting Information System's Relationship: A Portuguese Case Study". 197-223. 2023.

10.1007/978-981-99-2591-9_10

14 Ribeiro, Verónica; Monteiro, Sónia; Lemos, Kátia. "Sustainable Development Goals-related disclosures: University of Minho's webpage and sustainability reports". In *Modern Regulations and Practices for Social and Environmental Accounting*. 2022.

Accepted

15 Monteiro, Sónia; Ribeiro, Verónica; Lemos, Kátia. "Linking Corporate Social Responsibility Reporting With the UN Sustainable Development Goals". In *Research Anthology on Measuring and Achieving Sustainable Development Goals*, 250-268. IGI Global, 2022.

10.4018/978-1-6684-3885-5.ch013

16 Monteiro, S.; Ribeiro, V.; Lemos, K.. "Linking Corporate Social Responsibility Reporting With the UN Sustainable Development Goals: Evidence From the Portuguese Stock Market". 250-268. 2022.

17 Monteiro, S.; Ribeiro, V.; Lemos, K.. "Sustainability Reporting and the Sustainable Development Goals in Higher Education: A Portuguese University Case". 235-265. 2022.

18 Ribeiro, Verónica; Monteiro, Sónia; Lemos, Kátia. "Sustainability and Accountability in Higher Education Institutions". In *The Palgrave Handbook of Corporate Social Responsibility*, 599-612. Springer International Publishing, 2021.

Published • 10.1007/978-3-030-42465-7_27

19 Ribeiro, V.; Monteiro, S.; Lemos, K.. "Sustainability and Accountability in Higher Education Institutions". 599-612. 2021.

20 Monteiro, Sónia; Ribeiro, Verónica; Lemos, Kátia. "Linking Corporate Social Responsibility Reporting with the UN Sustainable Development Goals: Evidence From the Portuguese Stock Market". In *Conceptual and Theoretical Approaches to Corporate Social Responsibility, Entrepreneurial Orientation, and Financial Performance*, 134-151. IGI Global, 2020.

Published • 10.4018/978-1-7998-2128-1.ch007

21 Ribeiro, Verónica; Monteiro, Sónia; Lemos, Kátia. "Sustainability and Accountability in Higher Education Institutions". In *The Palgrave Handbook of Corporate Social Responsibility*, 1-14. Springer International Publishing, 2020.

Published • 10.1007/978-3-030-22438-7_27-1

22 Monteiro, Sónia; Ribeiro, Verónica; Lemos, Kátia. "Emerging Trends on Sustainability/Integrated Reporting: Public and Private Perspectives". In *Approaches to Global Sustainability, Markets, and Governance*, 137-149. Springer Singapore, 2020.

Published • 10.1007/978-981-15-6366-9_8

23 Florindo, A.; Lemos, K.; Monteiro, S.; Ribeiro, V.. "Corporate social responsibility reporting and climate change: Carbon emissions disclosures by portuguese companies". 171-198. 2020.

24 Monteiro, S.; Ribeiro, V.; Lemos, K.. "Linking corporate social responsibility reporting with the un sustainable development goals: Evidence from the portuguese stock market". 134-151. 2020.

25 Ribeiro, Verónica; Monteiro, Sónia; Lemos, Kátia. "A sustentabilidade e a accountability nas Instituições de Ensino Superior". In *Em memória de João Carvalho. Estudos sobre Contabilidade, Finanças e Políticas Públicas*, 445-454. Portugal: Áreas Editora, 2019.

Published

26 Ribeiro, Verónica Paula Lima; Monteiro, Sónia. "Social and Environmental Accounting (SEA) Research in the Public Sector: The Portuguese Case". In *Approaches to Global Sustainability, Markets, and Governance*, 215-236. Springer Singapore, 2018.

Published • 10.1007/978-981-13-1047-8_13

27 Ribeiro, Verónica Paula Lima; Monteiro, Sónia; de Abreu e Moura, Ana Maria. "Determinants of Sustainability E-Reporting in Portuguese Municipalities: An Institutional and Legitimacy Theoretical Framework". In *Developments in Corporate Governance and Responsibility*, 131-163. Emerald Group Publishing Limited, 2016.

Published • 10.1108/s2043-052320160000010011

28 Ribeiro, Verónica; Monteiro, Sónia; de Abreu e Moura, Ana Maria. "Explanatory Factors of Social Responsibility Disclosure on Portuguese Municipalities' Websites". In *Sustainable Economic Development*, 293-319. Springer International Publishing, 2016.

10.1007/978-3-319-45081-0_17

29 Moura, Ana; Ribeiro, Verónica; Monteiro, Sónia. "Fatores determinantes do grau de divulgação de informação sobre responsabilidade social: análise aos web sites dos municípios portugueses". In *Perspetivas contemporâneas em gestão financeira e contabilidade*, 315-336. 2014.

Published

30 de Barros, Carlos Lourenço Moreira; Monteiro, Sónia. "Determinant Factors of Mandatory Environmental Reporting: The Case of Portuguese Primary Metal and Steel Industry". In *Soft Computing in Management and Business Economics*, 123-147. Springer Berlin Heidelberg, 2012.

Published • 10.1007/978-3-642-30457-6_9

31 Lima-Ribeiro, Verónica Paula; Monteiro, Sónia; Guzmán, Cristina Aibar. "Determinants of the Adoption of Environmental Management Practices in Portuguese Local Government: A Multivariate Analysis". In *Soft Computing in Management and Business Economics*, 227-242. Springer Berlin Heidelberg, 2012.

Published • 10.1007/978-3-642-30457-6_15

32 Monteiro, Sónia. "“A adopção do justo valor no SNC: breve reflexão face à crise financeira”". In *A Fiscalidade como Instrumento de recuperação económica*, 467-493. Portugal: Vida Económica, 2011.

Published

33 Monteiro, Sónia. "Instrumentos de Gestão: um contributo para a Gestão Ambiental". Câmara dos Técnicos Oficiais de Contabilidade, 2005.

Conference abstract

1 Loureiro, Alice; Monteiro, Sónia; Ribeiro, Verónica; Lemos, Kátia. "Disclosure of SDGs in non-financial reports, since the 2030 Agenda approval: study in large certified and non-certified companies". Paper presented in *International Workshop Accounting and Taxation (IWAT2023)*, *Porto*, 2023.

2 Loureiro, Alice; Monteiro, Sónia; Ribeiro, Verónica; Lemos, Kátia. "ISO CERTIFICATION'S ROLE IN THE SDGS REPORTING PROCESS: STUDY OF LARGEST PORTUGUESE COMPANIES". Paper presented in *Contemporary Financial Management Conference 2022*, *Belgrade*, 2022.

3 Loureiro, Alice; Monteiro, Sónia; Ribeiro, Verónica. "A longitudinal analysis of the SDGs reporting practices by the largest Portuguese companies". Paper presented in *GECAMB 2022 ¿ 9th Conference on Environmental Management and Accounting*, *Aveiro*, 2022.

Conference paper

1 Ribeiro, Verónica; Monteiro, Sónia; Fernandes, Maria José. "Fatores explicativos da divulgação dos ODS no Governo Local Português: Análise comparativa de Sistemas de Informação Web e Documentos". Paper presented in *2025 International Conference on Information Technology & Systems (ICITS'25)*, *Mexico City*, 2025.

2 Vanda Roque; Sónia Monteiro; Márcia Faria. "Exploring Drivers of Sustainability Reporting: Evidence from the Largest Portuguese Companies". 2025.

10.31410/LIMEN.S.P.2024.215

3 Ana Maria Oliveira; Sónia Monteiro; Estela Vilhena. "Disclosure on Green IT: Evidence in Portuguese Listed Companies". 2024.

10.1109/icetsis61505.2024.10459382

4 Oliveira, Ana Maria; Monteiro, Sónia; Vilhena, Estela. "Disclosure on Green IT: Evidence in Portuguese Listed Companies". Paper presented in *International Conference in Emerging Technologies for Sustainability and Intelligent Systems (ICETSIS)*, 2024.

10.1109/icetsis61505.2024.10459382

5 Monteiro, Sónia; Quesado, Patricia; Ribeiro, Verónica; Fernandes, Maria Eduarda; Costa, João. "Bibliometric analysis of sustainable indicators in agribusiness". Paper presented in *Proceedings ICoWEFS, International Conference on Water Energy Food and Sustainability*, 2024.

Published

6 Verónica Ribeiro; Sónia Monteiro. "Disclosure Practices of the Sustainable Development Goals in the Healthcare Sector: The Case of Portuguese Hospital Sector". 2024.

10.31410/ERAZ.S.P.2024.65

7 Vanda Roque; Sónia Monteiro; Inês Moreira. "The Determinants of Sustainability Reporting: Evidence for Portuguese Listed Corporations". 2024.

10.31410/ERAZ.S.P.2024.55

8 Lemos, Kátia; Romeu Marques. "Non-financial disclosure of large portuguese companies and its determinants factors". Paper presented in *9th ERAZConference: Knowledge Based Sustainable Development*, 2023.

In press

9 Molho, Cristiana; Ribeiro, Verónica. "The use of Information and Communication Technologies to report on Sustainable Development Goals in Portuguese Municipalities: Case study of ODSlocal platform". Paper presented in *CISTI 2023 18th Iberian Conference on Information Systems and Technologies (CISTI)*, 2023.

Published

10 Molho, C.; Monteiro, S.; Ribeiro, V.. "The use of Information and Communication Technologies to report on Sustainable Development Goals in Portuguese Municipalities Case study of ODSlocal platform". 2023.

10.23919/CISTI58278.2023.10211852

11 Lemos, Kátia; Lima-Ribeiro, Verónica Paula. "The influence of board gender diversity on the sustainable development goals reporting: evidence from Portuguese companies". Paper presented in *ECMLG 2022, 18th European Conference on Management Leadership and Governance, 10 - 11 November 2022, ISCTE, Lisbon, Portugal, pp. 329-339*, 2022.

12 Monteiro, Sónia; Ribeiro, Verónica; Lemos, Kátia; Molho, Cristiana. "Sustainable Development Goals disclosure practices in higher education: Analysis of the Portuguese institutions' websites". Paper presented in *International Conference of Applied Business and Management (ICABM 2022)*, *Porto (online)*, 2022.

Published

13 Monteiro, S.; Lemos, K.; Ribeiro, V.. "The Influence of Board Gender Diversity on the Sustainable Development Goals Reporting: Evidence from Portuguese Companies". 2022.

14 CARVALHO, Marina; Monteiro, Sónia; Serra, Sara. "Fair value as a measurement basis for non-current assets: disclosures in the largest portuguese companies". 2022.

15 Lemos, Kátia; Monteiro, Sónia; Pereira, Lénia; Ribeiro, Verónica. "The Impact of Board of Director's Characteristics on Mandatory Non-Financial Reporting Compliance: a Study of Listed Companies in Portugal". Paper presented in *17th European Conference on Management Leadership and Governance - ECMLG 2021*, *Valletta*, 2021.

Published

16 Vânia Oliveira; Lemos, Kátia. "Determinants of the Degree of Compliance with the Disclosure Requirements in the Transition to IFRS 16 – Leases: Study in Listed Companies in Portugal". Paper presented in *Proceedings of the International Workshop Accounting and Taxation (IWAT 2021), ISAG – European Business School, Porto, edited by Borges, A.; Vieira, E; Aldeia, A, ISBN: 978-989-54164-4-8, pp. 166-172*, 2021.

17 Monteiro, Sónia; Lemos, Kátia; Pereira, Lénia; Ribeiro, Verónica. "The influence of board gender diversity on non-financial reporting compliance: evidence from Portuguese listed companies". Paper presented in *37th IBIMA Conference*, *Cordoba*, 2021.

Published

18 Lemos, K.; Monteiro, S.; Pereira, L.; Ribeiro, V.. "The Impact of Board of Director's Characteristics on Mandatory Non-Financial Reporting Compliance: A Study of Listed Companies in Portugal". 2021.

19 Lima, Jéssica; Lemos, Kátia; Monteiro, Sónia; Ribeiro, Verónica. "The expected impact of IFRS 16 leases: evidence from companies listed on the Portuguese stock exchange". Paper presented in *ICABM2020 - International Conference of Applied Business and Management*, *Porto*, 2020.

20 Pereira, Lénia; Lemos, Kátia; Monteiro, Sónia; Ribeiro, Verónica. "Compliance with DL89/17 related to mandatory non-financial reporting: evidence from companies listed on the Portuguese stock exchange". Paper presented in *ICABM2020 - International Conference of Applied Business and Management*, *Porto*, 2020.

21 Pereira, Lénia; Lemos, Kátia; Monteiro, Sónia; Ribeiro, Verónica. "The Determinants of Non-Financial Reporting In Portuguese Listed Companies". Paper presented in *International Business Information Management Conference (35th IBIMA)*, *Seville*, 2020.

22 Lemos, Kátia; Monteiro, Sónia; Ribeiro, Verónica. "Sustainable Development Goals Reporting: Evidence From Portuguese Listed Companies". Paper presented in *International Business Information Management Conference (35th IBIMA)*, *Seville*, 2020.

23 Monteiro, Sónia; Ribeiro, Verónica; Lemos, Kátia. "Emerging trends on Sustainability/Integrated Reporting: public and private perspectives". Paper presented in *18th International Conference on Corporate Social Responsibility e 9th Organizational Governance Conference*, *Barcelos*, 2019.

24 Florindo, A.; Lemos, Kátia; Monteiro, Sónia; Ribeiro, Verónica. "Corporate climate change-related reporting: the Portuguese accounting framework on GHG emissions". Paper presented in *18th International Conference on Corporate Social Responsibility e 9th Organizational Governance Conference*, *Barcelos*, 2019.

25 Monteiro, Sónia; Ribeiro, Verónica; Lemos, Kátia. "A Evolução do Relato Financeiro ao Relato de Sustentabilidade/ Integrado: uma Perspetiva do Setor Público e Privado". Paper presented in *II Congresso Internacional de Contabilidade Pública*, *Lisboa*, 2019.

26 Moura, Ana; Ribeiro, Verónica; Monteiro, Sónia. "Abordagem teórica à divulgação de informação sobre responsabilidade social no sector público". Paper presented in *V Congresso dos TOC: Uma ambição, um compromisso, um rumo*, *Lisboa*, 2015.

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| Preprint | 1 | Sónia Monteiro; Vanda Roque; Márcia Faria. "Does Sustainability Reporting Impact Financial Performance? Evidence from the Largest Portuguese Companies". 2024. https://doi.org/10.20944/preprints202405.2152.v1.<br>10.20944/preprints202405.2152.v1 |

Thesis / Dissertation

1 "The mediating effect of sustainability reporting on the relationship between financial performance and the value of publicly traded companies in Portugal". Master, Polytechnic University of Cávado and Ave, 2024.

2 "The disclosure of Green Information Technology (Green IT) in publicly traded companies in Portugal.". Master, Polytechnic University of Cávado and Ave, 2024.

3 "The impact of sustainability reporting on the financial performance of Portuguese companies". Master, Polytechnic University of Cávado and Ave, 2024.

4 "The reporting of sustainable development goals in Portuguese municipalities". Master, Polytechnic University of Cávado and Ave, 2024.

5 "Proposal for a Strategic Marketing Plan for an Intelligent System Supporting Breast Cancer Treatment: The Case Study of the OncoNavigator Project". Master, Polytechnic University of Cávado and Ave, 2024.

6 "Financial audit planning". Master, Polytechnic University of Cávado and Ave, 2023.

7 "Mandatory versus voluntary non-financial reporting: empirical evidence in Portugal". Master, Polytechnic University of Cávado and Ave, 2023.

8 "Determinants of sustainable development goals reporting in large portuguese companies: an ISO certification approach". Master, 2022.

9 "The accounting and tax impact of financial leases: a study of specific cases of leases". Master, Polytechnic University of Cávado and Ave, 2022.

10 "Non-current assets, their fair value, and their evaluation by auditors". Master, Polytechnic University of Cávado and Ave, 2022.

11 "Determinants of the degree of compliance with disclosure requirements in the transition to IFRS 16 - Leases: A study in listed companies in Portugal". Master, Polytechnic University of Cávado and Ave, 2022.

12 "Accounting treatment of Emission Allowances and related Derivative Instruments: Empirical evidence in Portugal". Master, Polytechnic University of Cávado and Ave, 2021.

13 "Financing in Portuguese microenterprises: motivation, challenges, and impact on financial reporting and analysis". Master, Polytechnic University of Cávado and Ave, 2020.

14 "Accounting, tax, control, and communication aspects of inventories: the perception of Certified Accountants". Master, Polytechnic University of Cávado and Ave, 2020.

15 "The Impact of International Financial Reporting Standard (IFRS) 16 Leases: Empirical Evidence in the Portuguese Capital Market". Master, Polytechnic University of Cávado and Ave, 2020.

16 "Non-financial reporting: a study of compliance with Decree-Law No. 89/2017 in listed companies in Portugal and its determining factors". Master, Polytechnic University of Cávado and Ave, 2020.

17 "Creative accounting - The impact of choosing different accounting policies in Portuguese companies". Master, Polytechnic University of Cávado and Ave, 2016.

18 "Analytical Audit Procedures in Companies Covered by the Accounting Standardization System: SMEs vs. Large Enterprise". Master, Polytechnic University of Cávado and Ave, 2015.

19 "Royalties from an International Perspective: Concept and Taxation Rules". Master, Polytechnic University of Cávado and Ave, 2014.

20 "Disclosure of Human Capital Information in Listed Companies in Portugal: An Empirical Analysis from 2008 to 2012". Master, Polytechnic University of Cávado and Ave, 2013.

21 "Disclosure of Social Responsibility Information on the Websites of Portuguese Municipalities – Determining Factor". Master, Polytechnic University of Cávado and Ave, 2013.

22 "Accounting Standards for Small and Micro Entities: Implications at the Financial Reporting Level". Master, Polytechnic University of Cávado and Ave, 2013.

23 "The Disclosure of Environmental Responsibility: The Case of Listed Companies in Portugal.". Master, Polytechnic University of Cávado and Ave, 2013.

24 "The current perspective on the accounting issue of goodwill: empirical evidence in Portugal.". Master, Polytechnic University of Cávado and Ave, 2012.

25 "Accounting Recognition and Reporting of CO2 Emission Licenses: The Portuguese Case". Master, Polytechnic University of Cávado and Ave, 2012.

26 "The Financial Reporting of Environmental Matters". Master, Universidade do Minho, 2011.

## Activities

### Oral presentation

| | Presentation title | Event name<br>Host (Event location) |
|---|---|---|
| 2024/01/28 | Disclosure on Green IT: evidence in Portuguese listed companies | 2024 ASU International Conference in Emerging Technologies for Sustainability and Intelligent Systems (ICETSIS<br>Bahrainn |
| 2023/09 | Disclosure on Sustainable Development Goals 2030 in Spanish first division Football Clubs | 20th International conference on corporate social responsibility and 11th Organisational governance conference<br>Madrid- universidad a distancia (Madrid) |
| 2023/09 | Influential factors behind SDGs related-disclosure in large Portuguese companies: an ISO Certification approach | 20th International conference on corporate social responsibility and 11th Organisational governance conference<br>Madrid- Universidad a distancia (Madrid) |
| 2023/09 | SDGs disclosure via websites: A Comparative Analysis of Italian and Portuguese Universitie | EGPA 2023 conference<br>(Zagreb) |
| 2023/09 | What are the drivers of sustainable development web-reporting in Portuguese local governments? | EGPA 2023 conference<br>(Zagreb) |
| 2023/04/14 | Indicators to evaluate sustainable practices in agribusiness: Bibliometric study based on SCOPUS database | International Academic Conference on Management, Economics and Marketing i<br>Budapest, Hungary |
| 2023/02/17 | Fatores determinantes do relato não financeiro obrigatório vs voluntário em grandes empresas portuguesas | International Workshop on Accounting and Taxation - IWAT2023<br>Oporto |
| 2023/02/17 | Relato dos ODS nos relatórios não financeiros, desde a aprovação da Agenda 2030: estudo em grandes empresas certificadas e não certificadas. | International Workshop on Accounting and Taxation - IWAT2023<br>Oporto |
| 2022/12/10 | ISO certification's role in the SDGs reporting process: study of largest Portuguese companies | International Contemporary Financial Management Conference (CFMC\|2022)<br>University of Belgrade |
| 2022/12/07 | Sustainable development related-disclosure on the internet: study of the Portuguese municipalities' practices | International Contemporary Financial Management Conference (CFMC\|2022)<br>University of Belgrade |

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| 2022/11/10 | The influence of board gender diversity on the sustainable development goals reporting: evidence from Portuguese companies | ECMLG 2022, 18th European Conference on Management Leadership and Governance, 10 - 11 November 2022, ISCTE, Lisbon, Portugal, pp. 329-339<br>ISCTE, Lisbon, Portugal |
| 2022/11/05 | A longitudinal analysis of the SDGs reporting practices by the largest Portuguese companies | GECAMB 2022, 9th Conference on Environmental Management and Accounting<br>University of Aveiro |
| 2022/09/16 | Reporting on sustainable development goals (SDGS) by the Portuguese higher education institutions | International conference on Education for Sustainable Development (ICESD<br>Mackenzie University, Rio de Janeiro, Brazil |
| 2022/07/14 | Fair value as a measurement basis for non-current assets: disclosures in the largest Portuguese companies | International Conference on Applied Business and Management (ICABM2022)<br>ISAG - European Business School, Porto |
| 2022/07/14 | Sustainable Development Goals disclosure practices in higher education: Analysis of the Portuguese institutions' websites | International Conference on Applied Business and Management (ICABM2022)<br>ISAG - European Business School, Porto |
| 2022/07/14 | Transição para a IFRS 16 – Leases: análise do cumprimento dos requisitos de divulgação nas empresas cotadas em Portugal | International Conference on Applied Business and Management (ICABM2022)<br>ISAG - European Business School, Porto |
| 2022/06/30 | O processo de auditoria ao justo valor dos ativos não correntes e a perceção do auditor | ICAFI 2022 – International Conference on Accounting and Finance Innovation<br>Aveiro University |
| 2022/06/30 | Fatores determinantes do grau de cumprimento dos requisitos de divulgação na transição para a IFRS 16 - Locações: estudo nas empresas cotadas em Portugal, | ICAFI 2022 – International Conference on Accounting and Finance Innovation<br>Aveiro University |
| 2022/06/27 | Explanatory factors of Sustainable Development Goals Disclosure - Evidence from the Portuguese higher education institutions' websites | IIAS-EUROMENA 2022 Conference on Next Generation Governance and Public Administration<br>Rome University |
| 2022/01/20 | Proposta de um framework para o relato dos Objetivos de Desenvolvimento Sustentável (ODS) nas Instituições de Ensino Superior (IES) | Aliança ODS Portugal (Lisbon, Portugal) |

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| 2021/11/08 | The Impact of Board of Director's Characteristics on Mandatory Non-Financial Reporting Compliance: a Study of Listed Companies in Portugal | 17th European Conference on Management Leadership and Governance - ECMLG 2021<br>University of Malta (online) (Valletta, Malta) |
| 2021/11/03 | Proposal of Sustainable Development Goals (SDGs) conceptual reporting framework for Portuguese Higher Education Institutions | RUN_EU European Innovation Hubs Virtual Conference<br>online |
| 2021/10/20 | A responsabilidade social das Instituições de Ensino Superior (IES) e a Accountability: novas tendências no relato da sustentabilidade e dos Objetivos de Desenvolvimento Sustentável (ODS) | Universidade Federal da Paraíba |
| 2021/07/01 | Disclosure of information on emission licenses and related derivative instruments: empirical evidence in Portuguese companies of PNALE I and II | ICAFI 2021 - International Conference on Accounting and Finance Innovation<br>online (Aveiro, Portugal) |
| 2020/11/27 | El impacto de la composición del consejo de administracio´n en la información no financiera: un estudio en las empresas cotizadas en Portugal | 2° Congreso internacional de Contabilidad, Finanzas y Sociedad, Universidad Pedagógica y Tecnológica de Colombia |
| 2020/08/27 | Women on boards and mandatory non-financial reporting: evidence from the Portuguese Stock Market | online (London Metropolitan University) |
| 2020/06 | Accounting, Tax, Control and Communication Aspects of Inventories: The Perception of Portuguese Certified Accountants | ICABM2020 - International Conference of Applied Business and Management<br>ISAG - Instituto Superior de Administração e Gestão (Porto, Portugal) |
| 2020/06 | Compliance with DL89/17 Related to Mandatory Non-Financial Reporting: Evidence from Companies Listed on the Portuguese Stock Exchange | ICABM2020 - International Conference of Applied Business and Management<br>ISAG - Instituto Superior de Administração e Gestão (Porto, Portugal) |
| 2020/06 | The Expected Impact of IFRS 16 Leases: Evidence From Companies Listed on the Portuguese Stock Exchange | ICABM2020 - International Conference of Applied Business and Management<br>ISAG - Instituto Superior de Administração e Gestão (Porto, Portugal) |
| 2020/04 | Sustainable Development Goals Reporting: Evidence From Portuguese Listed Companies | International Business Information Management Conference (35th IBIMA)<br>(Sevilla, Spain) |

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| 2020/04 | The Determinants Of Non-Financial Reporting In Portuguese Listed Companies | International Business Information Management Conference (35th IBIMA)<br>(Sevilla, Spain) |
| 2019/12 | Sustainable development goals in corporate reporting: evidence from Portuguese largest companies | 9th International Conference Financial Reporting and Auditing<br>(Cracóvia, Poland) |
| 2019/11 | The Sustainable Development Goals (SDG) as an Emerging Trend In Corporate Reporting: A Portuguese evidence in Higher Education | 23rd EMAN Conference<br>(Praga, Czech Republic) |
| 2019/11 | The content and determinants of greenhouse gas emission reporting: evidence from Portuguese companies | 23rd EMAN Conference<br>(Praga, Czech Republic) |
| 2019/10 | The Potential of SDG to enhance Sustainability Reporting in Higher Education: Evidence from Minho University | 8th International Conference on Social Responsibility, Ethics and Sustainable Business<br>Universidade do Minho (Braga, Portugal) |
| 2019/10 | Sustainable Development Goals in Corporate Reporting: Evidence from Portuguese Largest Companies | 8th International Conference on Social Responsibility, Ethics and Sustainable Business<br>Universidade do Minho (Braga, Portugal) |
| 2019/09 | Emerging trends on Sustainability/Integrated Reporting: public and private perspectives | 18th International Conference on Corporate Social Responsibility and the 9th Organizational Governance Conference<br>Instituto Politecnico de Cávado e do Ave (Barcelos, Portugal) |
| 2019/09 | Corporate climate change related reporting: the Portuguese accounting framework on GHG emissions | 18th International Conference on Corporate Social Responsibility and the 9th Organizational Governance Conference<br>Instituto Politécnico do Cávado e do Ave (Barcelos, Portugal) |
| 2019/06 | Linking Corporate Reporting with the Sustainable Development Goals of the Agenda 2030 in Higher Education | 7th Biennial CIGAR Conference<br>(Amsterdam, Netherlands) |
| 2019/03 | A Evolução do Relato Financeiro ao Relato de Sustentabilidade/Integrado: uma Perspetiva do Setor Público e Privado | II Congresso Internacional de Contabilidade Pública<br>Ordem dos Contabilistas Certificados (Lisboa, Portugal) |
| 2018/09 | Promoting sustainability transparency: Framework of the Open data portal for municipal sustainability for the | 17th International Conference on Corporate Social Responsability & 8th Organisational Governance |

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| | evaluation and reporting of municipal sustainability performance in the Iberian Peninsula (Project) | Conference<br>(Bangalore, India) |
| 2018/02 | Social and environmental accounting (SEA) research in the public sector: the Portuguese case | II International Forum on Management (IFM)<br>(Faro, Portugal) |
| 2018/02 | Tratamento contabilístico das licenças de emissão e instrumentos derivados sobre licenças de emissão | II International Forum on Management (IFM)<br>(Faro, Portugal) |
| 2017/09 | Social and environmental accounting (SEA) research in public sector: the Portuguese case | 16th International Conference on Corporate Social Responsibility and 7th Organisational Governance Conference<br>University of Derby (Buxton, United Kingdom) |
| 2016/11 | Responsabilidade Social no Setor Público: uma perspetiva teórica sobre a divulgação de informação | VIIth GECAMB - Conference on Environmental Management and Accounting (CSEAR Portuguese Conference)<br>Instituto Politécnico do Cávado e do Ave (Barcelos, Portugal) |
| 2014/11 | Fatores determinantes do grau de divulgação de informação sobre responsabilidade social: análise aos web sites dos municípios portugueses | TMS ALGARVE 2014 -Tourism and Management Studies International Conference<br>(Olhão, Portugal) |
| 2014/11 | A divulgação de informação sobre responsabilidade social nos web site dos municípios portugueses: análise multivariada dos factores explicativos | VIth GECAMB 2014 - Portuguese CSEAR Conference Conference on Environmental Management and Accounting<br>(Leiria, Portugal) |
| 2014/11 | O nível de divulgação de informação sobre Ativos Intangíveis, Concentrações de Atividades Empresariais e Goodwill nas empresas cotadas na Euronext Lisbon: factores explicativos | TMS ALGARVE 2014 –Tourism & Management Studies International Conference<br>(Olhão , Portugal) |
| 2014/09 | A evolução da divulgação de informação sobre o capital humano nas empresas cotadas em Portugal de 2008 a 2012 | XVI Encuentro AECA<br>(Leiria, Portugal) |
| 2014/02 | Divulgação de informação sobre responsabilidade social: análise aos web site dos municípios portugueses | XXIV Jornadas Luso-Espanholas de Gestão Científicas<br>(Leiria, Portugal) |
| 2014/02 | O nível da divulgação de informação sobre o capital humano nas empresas cotadas em Portugal | XXIV Jornadas Luso-Espanholas de Gestão Científica<br>(Leiria, Portugal) |

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| 2013/10 | Divulgação de informação sobre Activos Intangíveis, Concentrações de Actividades Empresariais e Goodwill: evidência empírica nas empresas cotadas na Bolsa de Valores Portuguesa | XIV Congresso Internacional de Contabilidade e Auditoria<br>(Lisboa, Portugal) |
| 2013/10 | Normativo Contabilístico para Pequenas e Microentidades: implicações ao nível do Relato Financeiro | XIV Congresso Internacional de Contabilidade e Auditoria<br>(Lisboa, Portugal) |
| 2013/10 | Divulgação de informação na internet sobre Responsabilidade Social - Evidência Empírica nos Municípios Portugueses | XIV Congresso internacional de contabilidade e auditoria<br>(Lisboa, Portugal) |

## Supervision

| | Thesis Title<br>Role | Degree Subject (Type)<br>Institution / Organization |
|---|---|---|
| 2023/02/10 - Current | O relato não financeiro obrigatório versus voluntário: evidência empírica em Portugal<br>Supervisor | Accounting and Finance (Master)<br>Associação de Politécnicos da Região Norte, Portugal |
| 2022/11/16 - Current | Determinants of sustainable development goals reporting in large portuguese companies: an ISO certification approach<br>Supervisor | Sistemas Integrados de Gestão da qualidade, ambiente e segurança (Master)<br>Instituto Politécnico do Cávado e do Ave, Portugal |
| 2022/06/23 - Current | O impacto contabilístico e fiscal das locações financeiras: estudo de casos particulares Locações<br>Supervisor | Accounting and Finance (Master)<br>Associação de Politécnicos da Região Norte, Portugal |
| 2022/06/15 - Current | Os ativos não correntes, o seu justo valor, e a sua avaliação pelos auditores<br>Supervisor | Audting<br>Instituto Politécnico do Cávado e do Ave, Portugal |
| 2022/06/08 - Current | Fatores determinantes do grau de cumprimento dos requisitos de divulgação na transição para a IFRS 16 - Locações: Estudo nas empresas cotadas em Portugal<br>Supervisor | Accounting and Finance (Master)<br>Associação de Politécnicos da Região Norte, Portugal |
| 2020/07/28 - Current | O financiamento em microentidades portuguesas: motivação, dificuldades e impacto no relato e análise financeira<br>Supervisor | Accounting and Finance (Master)<br>Associação de Politécnicos da Região Norte, Portugal |

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| 2024/02 - 2024/02 | O relato dos objetivos de desenvolvimento sustentável nos municípios portugueses<br>Co-supervisor | Accounting and Finances (Master)<br>Instituto Politécnico do Cávado e do Ave, Portugal |
| 2024/02 - 2024/02 | O impacto do relato de sustentabilidade no desempenho financeiro das empresas portuguesas<br>Co-supervisor | Accounting and Finance (Master)<br>Instituto Politécnico do Cávado e do Ave, Portugal |
| 2024/02 - 2024/02 | A divulgação de Tecnologia da Informação Verde (Green IT) nas empresas cotadas em Portugal.<br>Co-supervisor | Accounting and Finance (Master) |
| 2024/02 - 2024/02 | O efeito mediador do relato de sustentabilidade na relação entre a performance financeira e o valor das empresas cotadas em Portugal<br>Co-supervisor | Management (Master)<br>Instituto Politécnico do Cávado e do Ave, Portugal |
| 2023/07/31 - 2023/07/31 | Planeamento na auditoria financeira<br>Supervisor | Contabilidade e Finanças (Master)<br>Instituto Politécnico do Cávado e do Ave Escola Superior de Gestão, Portugal |
| 2023/07 - 2023/07 | Planeamento na auditoria financeira<br>Supervisor | Auditing (Master) |
| 2021/12/07 - 2021/12/07 | Tratamento contabilístico das Licenças de Emissão e dos Instrumentos Derivados relacionados: Evidência empírica em Portugal<br>Supervisor | Accounting and Finance (Master)<br>Associação de Politécnicos da Região Norte, Portugal |
| 2020 - 2020/06 | Aspetos contabilísticos, fiscais e de controlo e comunicação dos inventários: a perceção Contabilistas Certificados<br>Co-supervisor of Ricardo Alexandre Andrade Gonçalves | Fiscalidade (Master)<br>Instituto Politécnico do Cávado e do Ave, Portugal |
| 2020 - 2020 | O Impacto da International Financial Reporting Standard (IFRS) 16 Leases: Evidência Empírica no Mercado de Capitais Portugue^s<br>Co-supervisor of Jéssica Fonseca Martins Barros Lima | Contabilidade e Finanças (Master)<br>Instituto Politécnico do Cávado e do Ave, Portugal |
| 2020 - 2020 | Relato não financeiro: estudo do grau de cumprimento do decreto-lei n.º 89/2017 nas empresas cotadas em Portugal e seus fatores determinantes | Contabilidade e Finanças (Master)<br>Instituto Politécnico do Cávado e do Ave, Portugal |

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| | Co-supervisor | |
| 2016 - 2016/07 | Contabilidade criativa: O impacto da escolha de diferentes políticas contabilísticas em empresas portuguesas<br>Supervisor | Contabilidade e Finanças (Master)<br>Instituto Politécnico do Cávado e do Ave Escola Superior de Gestão, Portugal |
| 2015 - 2015/09 | A utilização dos procedimentos analíticos de auditoria em Pequenas e Médias Empresas: inquérito aos Revisores Oficiais de Contas<br>Co-supervisor | Auditoria (Master)<br>Instituto Politécnico do Cávado e do Ave Escola Superior de Gestão, Portugal |
| 2014 - 2014 | As royalties numa perspetiva internacional: conceito e regras de tributação<br>Supervisor | Fiscalidade (Master)<br>Instituto Politécnico do Cávado e do Ave, Portugal |
| 2013 - 2013 | A Divulgação da Responsabilidade Ambiental: O Caso das Empresas Cotadas em Portugal<br>Supervisor | Contabilidade e Finanças (Master)<br>Instituto Politécnico do Cávado e do Ave Escola Superior de Gestão, Portugal |
| 2013 - 2013 | A Divulgação de Informação sobre o Capital Humano nas empresas cotadas em Portugal. Uma análise empírica de 2008 a 2012<br>Co-supervisor | Contabilidade e Finanças (Master)<br>Instituto Politécnico do Cávado e do Ave, Portugal |
| 2013 - 2013 | A divulgação de Informação sobre responsabilidade social nas páginas web dos municípios portugueses - fatores determinantes<br>Co-supervisor | Contabilidade e Finanças (Master)<br>Instituto Politécnico do Cávado e do Ave, Portugal |
| 2013 - 2013 | Normativo Contabilístico para Pequenas e Microentidades: implicações ao nível do Relato Financeiro<br>Supervisor | Contabilidade e Finanças (Master)<br>Instituto Politécnico do Cávado e do Ave, Portugal |
| 2012 - 2012 | A perspectiva actual da problemática contabilística do goodwill: evidência empírica em Portugal<br>Supervisor | Contabilidade e Finanças (Master)<br>Instituto Politécnico do Cávado e do Ave, Portugal |
| 2012 - 2012 | Reconhecimento Contabilístico e Relato de Licenças de Emissão de CO2: O caso Português<br>Co-supervisor | Contabilidade e Finanças (Master)<br>Instituto Politécnico do Cávado e do Ave, Portugal |

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| 2011 - 2011 | O relato financeiro das matérias ambientais<br>Supervisor | Contabilidade (Master)<br>Universidade do Minho, Portugal |

## Event organisation

| | Event name<br>Type of event (Role) | Institution / Organization |
|---|---|---|
| 2022/06/04 - Current | III Jornadas do Mestrado em Contabilidade e Finanças 2021/22 (2022/06/04) | |
| 2019 - 2020/01 | XIX Conferência Grudis e Doctoral Colloquium (2020/01/24)<br>Conference (Member of the Organising Committee) | Instituto Politécnico do Cávado e do Ave, Portugal |
| 2019 - 2019/09 | 18th International Conference on Corporate Social Responsibility e 9th Organizational Governance Conference (2019/09/10 - 2019/09/13)<br>Conference (President of the Organising Committee) | Instituto Politécnico do Cávado e do Ave Centro de Investigação em Contabilidade e Fiscalidade, Portugal |
| 2019 - 2019/03 | II Congresso Internacional de Contabilidade Pública (2019/03/14 - 2019/03/15)<br>Congress (Member of the Organising Committee) | Instituto Politécnico do Cávado e do Ave Centro de Investigação em Contabilidade e Fiscalidade, Portugal<br>Ordem dos Contabilistas Certificados, Portugal |
| 2018 - 2018/11 | VIIth GECAMB Conference on Environmental Management and Accounting - Portuguese CSEAR (Centre for Social and Environmental Accounting Research) (2018/11/08 - 2018/11/09) | Instituto Politécnico de Setúbal, Portugal |
| 2016 - 2016/11 | VIIth GECAMB Conference on Environmental Management and Accounting - Portuguese CSEAR (Centre for Social and Environmental Accounting Research) (2016/11/03 - 2016/11/04)<br>Conference (Member of the Organising Committee) | Instituto Politécnico do Cávado e do Ave Centro de Investigação em Contabilidade e Fiscalidade, Portugal |
| 2016 - 2016/06 | III Conferência de Contabilidade e Fiscalidade: Boa governação: Dimensão contabilística e fiscal (2016/06/03)<br>Conference (Member of the Organising | Instituto Politécnico do Cávado e do Ave Centro de Investigação em Contabilidade e Fiscalidade, Portugal<br>Ordem dos Contabilistas Certificados, Portugal |

Committee)

## Ad Hoc journal article review

| | Journal title (ISSN) | Publisher |
|---|---|---|
| 2024/01 - Current | Accounting and Management Review, | |
| 2023/12 - Current | World Development Sustainability | |
| 2023/12 - Current | International Journal of Sustainable Development | |
| 2023/11 - Current | Strategic Change: Briefings in entrepreneurial finance | |
| 2023/10 - Current | Journal of Applied Accounting Research | |
| 2023/07 - Current | Brazilian Business Review | |
| 2023/07 - Current | Business Strategy and Environmental | |
| 2023/06 - Current | Online Information Review | |
| 2023/05 - Current | Journal of Risk and Financial Management | |
| 2023/01 - Current | Technological Forecasting & Social Change | |
| 2022/06 - Current | Journal of Cleaner Production | |
| 2021/06 - Current | Business Ethics | |
| 2021/06 - Current | European Journal of Applied Business and Management | |
| 2021/02 - Current | Cleaner Engineering and Technology Journal | |
| 2021/02 - Current | International Journal of Indian Culture and Business Management, | |
| 2017/09 - Current | Baltic Journal of Management | |
| 2012/02 - Current | Revista Latinoamericana de Administración | |
| 2010/06 - Current | International Journal of Accounting and Finance | |
| 2010/06 - Current | Afro Asian Journal of Finance and Accounting | |
| 2023/06 - 2024/01 | Sustainability | |
| 2023/07 - 2023/12 | International Journal of Quality & Reliability Management | |

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| 2011/11 - 2023/12 | Environment, Development and Sustainability |
| 2022/12/01 - 2023/05/05 | Editorial Advisory Board BOOK “Taking on Climate Change Through Green Taxationt |
| 2022/01/01 - 2023/03/30 | Corporate Social Responsibility and Environmental Management |
| 2011/10 - 2023/03 | Corporate Social Responsibility and Environmental Management |
| 2022/11/05 - 2023/01/31 | Technological Forecasting & Social Change Journal |
| 2022/11/01 - 2022/12/01 | Sustainability: Science, practice and Policy |
| 2022/09/01 - 2022/09/29 | Social Enterprise Journal |
| 2022/06/01 - 2022/06/20 | Journal of Cleaner Production |
| 2022/01 - 2022/01 | Sustainable Development Journal |
| 2021/11 - 2021/11 | Journal of Innovation & Knowledge |
| 2021/06 - 2021/06 | European Journal of Applied Business and Management (EJABM) |
| 2021/06 - 2021/06 | Spanish Accounting Review |
| 2021/02 - 2021/02 | Cleaner Engineering and Technology Journal |
| 2021/01 - 2021/01 | International Journal of Sustainability in Higher Education |
| 2020/06 - 2020/06 | Environment, Development and Sustainability |
| 2020/03 - 2020/06 | Corporate Social Responsibility and Environmental Management |
| 2020/05 - 2020/05 | Technological Forecasting & Social Change |
| 2018/08 - 2018/08 | Management Decision |
| 2018/01 - 2018/05 | Journal of Cleaner Production |
| 2017/04 - 2017/04 | TMQ- Tecnhiques, Methologies and Quality |
| 2016/07 - 2016/07 | Información Tecnológica |
| 2016/06 - 2016/06 | Revista Contabilidade e Gestão (Revista Científica da Ordem dos Contabilistas Certificados) |

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| 2008/12 - 2016/06 | Revista Contabilidade e Gestão |
| 2014/09 - 2015/04 | Revista de Contabilidad -Spanish Accounting Review |
| 2015/02 - 2015/02 | Management and Environmental Quality |
| 2014/04 - 2015/02 | Management and environmental Quality |
| 2013/08 - 2013/08 | Corporate Governance |
| 2012/03 - 2012/03 | Revista Contabilidade e Gestão (Revista Científica da Ordem dos Contabilistas Certificados) |
| 2012/02 - 2012/02 | Academia, Revista Latinoamericana de Administración |
| 2011/10 - 2011/10 | Global Journal of Business, Management and Accounting |
| 2011/07 - 2011/07 | Journal of Business Economics and Management (JBEM) - Special issue |
| 2010/06 - 2010/06 | International Journal of Accounting and Finance (IJAF) |
| 2010/06 - 2010/06 | Afro Asian Journal of Finance and Accounting (AAJFA) |
| 2008/12 - 2008/12 | Revista Contabilidade e Gestão (Revista Científica da Ordem dos Contabilistas Certificados) |

## Association member

| | Society Organization | Role |
|---|---|---|
| 2020/11 - Current | Ambassador of GRUDIS - Portuguese Accounting Research Network | |
| 2019/01 - Current | Ambassador of the SDG Portugal Alliance - SDG 4 - Quality Education, of the Global Compact Network Portugal | |

## Conference scientific committee

| | Conference title | Conference host |
|---|---|---|
| 2024/06 - Current | Workshop WICTA 24- 13th Workshop on Special Interest Group on ICT for Auditing & Accounting - CISTI'2024 | |
| 2024/04 - Current | SRRNet conference 2021 | |

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| 2024/03 - Current | IV Congresso Internacional de Contabilidade Pública | |
| 2024 - Current | WEd5.0 2024 - 2nd Workshop on Education - CISTI'2024 | |
| 2023/11 - Current | 42nd IBIMA conference | Granada |
| 2023/10 - Current | 12nd Workshop on Special Interest Group for Auditing and Accounting (WICTA 24) da WorldCist'24 | Lodz, Polónia, |
| 2023/05 - Current | 41st IBIMA conference | Granada |
| 2023/02/17 - Current | International Workshop on Accounting and Taxation (IWAT2023) | ISAG – European Business School, Porto |
| 2022/07 - Current | International Conference in Accounting and Finance Innovation (ICAFI) | |
| 2022/06 - Current | EMAN Europe conference | |
| 2021/06 - Current | VII Conferência Sulamericana de Contabilidade Ambiental | |
| 2021/05 - Current | III International Congress of Public sector Accounting | |
| 2021/04 - Current | 37th IBIMA International Conference | |
| 2021/01 - Current | XX Conferência Grudis e Doctoral Colloquium | |
| 2019/03 - Current | II Congresso Internacional de Contabilidade Pública | |
| 2019/02 - Current | III International Forum on Management Conference (IFM) | |
| 2019/02 - Current | XVIII Conferência Grudis e Doctoral Colloquium | |
| 2018/08 - Current | Third International Conference on Economic and Business Management (FEBM2018) | |
| 2016/11 - Current | XXIII Congresso Brasileiro de Custos | |
| 2015/11 - Current | XXII Congresso Brasileiro de Custos | |
| 2015/09 - Current | V Congresso da OTOC | |
| 2015/07 - Current | 17th GBATA Conference | |
| 2014/11 - Current | XXI Congresso Brasileiro de Custos | |

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| 2013/04 - Current | XIII Congresso do Instituto Internacional de Custos | |
| 2012/11 - Current | XIX Congresso Brasileiro de Custos | |
| 2011/11 - Current | XVIII Congresso Brasileiro de Custos | |
| 2008/02 - Current | XVIII Jornadas Luso-Espanholas de Gestão | |
| 2023/09/13 - 2023/09/16 | 20th International Conference on Corporate Social Responsibility e 11th Organizational Governance Conference | Universidada a distancia de Madrid (UDIMA), Consejo gerenal de economistas and Social Responsibility Research Network (SRRNet |
| 2023/09/07 - 2023/09/08 | V CONGRESSO IBERO-AMERICANO DE RESPONSABILIDADE SOCIAL - CRIARS | ISEG \| Lisbon School of Economics & Management |
| 2023/06/20 - 2023/06/23 | Workshop - WEd5.0 2023: 1st Workshop on Education, integrado na CISTI'2023 - 18th Iberian Conference on Information Systems and Technologies | University of Aveiro |
| 2023/01/27 - 2023/02/28 | XXII Conferência Grudis e Doctoral Colloquium da XXI Conferência Grudis e Doctoral Colloquium | Faculdade de Economia da Universidade de Coimbra |
| 2022/11/23 - 2022/11/24 | 40th IBIMA conference | Seville University |
| 2022/11/04 - 2022/11/05 | 9th Conference on Environmental Management and Accounting, Portuguese CSEAR (Centre for Social and Environmental Accounting Research) Conference, | Universidade de Aveiro |
| 2022/09/07 - 2022/09/10 | 19th International Conference on Corporate Social Responsibility e 10th Organizational Governance Conference, | Université des Mascareignes |
| 2022/07/14 - 2022/07/15 | International Conference on Applied Business and Management (ICABM2022) | Universidade de Aveiro, Portugal |
| 2021 - 2021/06/02 | ICAFI 2021 - International Conference on Accounting and Finance Innovation | virtual |
| 2021 - 2021 | XVIII Congresso Internacional de Contabilidade e Auditoria (CICA) | |
| 2021 - 2021 | International Workshop Accounting and Taxation, ISAG-EBES | |
| 2020 - 2020 | ICAFI 2020 - International Conference on Accounting and Finance Innovation | virtual |
| 2020 - 2020 | 4th International Forum on Management Conference (IFM)- "Organizations in the digital age - challenges for sustainability", Universidade Aberta, Lisbon | |

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| 2020 - 2020 | XIX Encuentro Internacional ASEPUC: "Actualidad y perspectivas para el futro de la contabilidad en una economía global y digital", Universidade de Salamanca | |
| 2019 - 2019/11 | XVII Congresso Internacional de Contabilidade e Auditoria (CICA) | ISCAP, Porto, Portugal |
| 2019 - 2019/09 | 18th International Conference on Corporate Social Responsibility e 9th Organizational Governance Conference | IPCA, Barcelos, Portugal |
| 2018 - 2019/03 | II Congresso Internacional de Contabilidade Pública | OCC, Lisboa, Portugal |
| 2019 - 2019 | "III Encontro Ibérico" on the topic of Teaching Ethics, Social Responsibility and Social Responsibility Practices in Higher Education | |
| 2018 - 2018 | VIIIth - GECAMB Conference on Environmental Management and Accounting - Portuguese CSEAR (Centre for Social and Environmental Accounting Research) Conference Accounting Research | |
| 2018 - 2018 | II International Forum of Management - Global Management: From Theory to Practice | Faro |
| 2016 - 2016 | "II Encontro Ibérico" on the topic of Teaching Ethics, Social Responsibility and Social Responsibility Practices in Higher Education | Jaén, Spain |
| 2016 - 2016 | VIIth - GECAMB Conference on Environmental Management and Accounting - Portuguese CSEAR (Centre for Social and Environmental Accounting Research) Conference Accounting Research | |
| 2014 - 2014 | TMS Algarve 2014 - Management Studies International Conference, Algarve University | |
| 2014 - 2014 | VIth - GECAMB Conference on Environmental Management and Accounting - Portuguese CSEAR (Centre for Social and Environmental Accounting Research) Conference Accounting Research | |
| 2013 - 2013 | "XIV Congresso Internacional de Contabilidade e Auditoria: A contabilidade pública como fator de transparência" | Lisbon |
| 2013 - 2013 | Member of the external evaluators team of the "XX Congresso Brasileiro de Custos: Custos e Sustentabilidade nos Sistemas de Logística Reversa" | Uberlândia - MG |
| 2012 - 2012 | XIV Encuentro da AECA - "Nuevos Camiños para Europa: el papel de las empresas y los | Ofir |

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| | Gobiernos" | |
| 2012 - 2012 | GECAMB 2012 Conferência CSEAR (Centre for Social and Environmental Accounting Research) portuguesa | Coimbra University |
| 2010 - 2010 | GECAMB 2010 - Conferência CSEAR (Centre for Social and Environmental Accounting Research) portuguesa | Polytechnic Institute of Leiria |
| 2008 - 2008 | XVIII Jornadas Luso-Espanholas de Gestão - "knowledge, innovation and entrepreneurship in a global world" | |
| 2008 - 2008 | GECAMB 2008 - Conferência CSEAR (Centre for Social and Environmental Accounting Research) portuguesa | Polytechnic Institute of Leiria |

## Evaluation committee

| | Activity description<br>Role | Institution / Organization | Funding entity |
|---|---|---|---|
| 2017/08 - Current | Member of the Ad Hoc evaluators team of the Revista de Contabilidade da UFBA | | |
| 2011/05 - Current | Member of the external evaluators team of the Revista Iberoamericana de Contabilidade de Gestión | | |
| 2016 - 2016 | Member of the external evaluators team of the "XXIII Congresso Brasileiro de Custos", Porto de Galinhas - Pernambuco, Brasil | | |
| 2015 - 2015 | Member of the external evaluators team of the "XXII Congresso Brasileiro de Custos - Gestão de Custos nas Estratégias de Geração e Transmissão de Energia", Foz do Iguaçu, Brasil | | |
| 2014 - 2014 | Member of the external evaluators team of the "XXI Congresso Brasileiro de Custos: Gestão de Custos no Brasil Pós-Copa 2014 e Pré-Olimpíadas 2016", Natal - Rio de Janeiro | | |

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| 2013 - 2013 | Member of the evaluators team of the "XIII Congresso do Instituto Internacional de Custo", Porto |
| 2012 - 2012 | Member of the external evaluators team of the "XIX Congresso Brasileiro de Custos: A Internacionalização das Empresas como Fator Estratégico para o Crescimento", Bento Gonçalves - RS |
| 2011 - 2011 | Member of the external evaluators team of the "XVIII Congresso Brasileiro de Custos: Contabilidade de Custos e Bem-Estar Social: Conectando as Áreas Pública e Privada", Rio de Janeiro |

## Journal scientific committee

| | Journal title (ISSN) | Publisher |
|---|---|---|
| 2022/02 - Current | Revista Innovar | |
| 2022/02 - Current | International Journal of Business Innovation (IJBI) | |
| 2021/10 - Current | Journal of Innovation & Knowledge | |
| 2019/10 - Current | Revista eletrônica do departamento de ciências contábeis & departamento de atuária e métodos quantitativos | |
| 2019/10 - Current | Accounting, Auditing and Taxation Journal | |
| 2018/06 - Current | Environmental Science and Technology Journal | |
| 2018/02 - Current | Social Responsibility Journal | |
| 2017/08 - Current | Revista de Contabilidade da UFBA | |
| 2012/02 - Current | Journal of Management and Sustainability | |
| 2011/11 - Current | Corporate Governance | |
| 2011/05 - Current | Revista Iberoamericana de Contabilidade de Gestión | |
| 2007/04 - Current | Revista Tékhne | |

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|---|---|
| 2010/09 - 2010/09 | Revista de Gestão e Sustentabilidade |

## Mentoring / Tutoring

| | Topic | Student name |
|---|---|---|
| 2021/09/15 - Current | Relato dos objetivos de desenvolvimento sustentável (ODS) | Cristiana Molho |
| 2023/06 - 2023/09 | Summer School do IPCA 2023 | Priscila Junkles |
| 2022/12 - 2023/06 | Onconavigator Project | Ligia Machado |
| 2022/06/01 - 2023/06 | Projeto - OSCHESTRA | João Costa |
| 2021/09 - 2021/11 | Research Stay - Erasmus program | Rudemarlyn Urdaneta |
| 2019/03 - 2019/05 | Research stay- Erasmus program | Juan Guevara Pérez |
| 2019/03 - 2019/05 | Research Stay- Erasmus program | Rudemarlyn Urdaneta |

## Other jury / evaluation

| | Activity description | Institution / Organization |
|---|---|---|
| 2021 - 2021 | Evaluator of the "VII CONFERÊNCIA SULAMERICANA DE CONTABILIDADE AMBIENTAL, Sociedade e Contabilidade: Presente e Futuro do Desenvolvimento Sustentável" | |
| 2020/01 - 2020/01 | Article review submitted to "XX Conferência Grudis e Doctoral Colloquium", Instituto Politécnico da Guarda [ESTG-IPG] | |
| 2018/12 - 2018/12 | Review of a project submitted to XVIII Conferência Grudis and Doctoral Colloquium | |
| 2018/08 - 2018/08 | Editorial Advisory Board member and book reviewer: "International Financial Reporting Standards and New Directions in Earnings Management" | |
| 2018/08 - 2018/08 | Article review submitted to "Third International Conference on Economic and Business Management" (FEBM2018) | |
| 2016/12 - 2016/12 | Book chapter referee: "Sustainable Bioeconomy Book", edited by Walter Leal Filho, Ismar Borges de Lima and Diana-Mihaela Pociovalisteanu, World Sustainability Series, Springer | |

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| 2015 - 2015 | Reviewer at "17th GBATA Conference: "Global Business and Technology Association" under the theme "Exploring the possibilities for sustainable future growth in business and technology management" |

## Distinctions

### Award

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| 2024 | Nomination for the Best Paper Award (top 5 papers) - 9th International Scientific Conference – ERAZ 2023 |
| 2023 | 3º Prémio de Contabilidade ¿LUIZ CHAVES DE ALMEIDA¿ - 2022 |
| 2023 | Menção honrosa - Prémio de Contabilidade “LUIZ CHAVES DE ALMEIDA” - 2022 |
| 2023 | Best Thesis 2022 MSIQAS<br>Instituto Politécnico do Cávado e do Ave Escola Superior de Tecnologia, Portugal |
| 2021 | Best Paper Award: Disclosure of information on emission licenses and related derivative instruments: empirical evidence in Portuguese companies of PNALE I and II |
| 2021 | 3th ward "Luíz Chaves de Almeida - 2021", awarded to the work entitled "Fatores explicativos do grau de divulgação de informação sobre licenças de emissão e sobre os instrumentos derivados relacionados: estudo em empresas Portuguesas"<br>Associação Portuguesa de Tecnicos da Contabilidade, Portugal |
| 2017 | Emerald Literati Awards for Excellence- 2017: Outstanding Author Contributions for the chapter: "Determinants of Sustainability e-reporting in Portuguese municipalities: an institutional and legitimacy theoretical framework" |
| 2011 | Prémio Internacional de Produção Contábil Técnico-Científica Professor Doutor António Lopes de Sá |
| 2003 | Prémio Professor Rogério Fernandes Ferreira |