

SUSANA MARGARIDA FAUSTINO JORGE

Susana Margarida Faustino Jorge. Completed the Título de Agregado in Gestão de Empresas in 2016 by Universidade de Coimbra Faculdade de Economia, Doutoramento in Accounting & Finance in 2003 by University of Birmingham Birmingham Business School, Mestrado in Gestão de Empresas in 1998 by Universidade do Minho Escola de Economia e Gestão and Licenciatura in Organização e Gestão de Empresas in 1994 by Universidade de Coimbra Faculdade de Economia. Is Colaborator member of CICF - Centro de Investigação em Contabilidade e Fiscalidade in Instituto Politécnico do Cávado e do Ave Centro de Investigação em Contabilidade e Fiscalidade, Affiliated member of CICP - Centro de Investigação em Ciência Política in Universidade do Minho Centro de Investigação em Ciência Política, Colaborator member of CeBER - Centre for Business and Economics Research in Universidade de Coimbra, Editorial Board Member - AiE in Accounting in Europe, Editorial Board Member - PMM in Public Money and Management, Editorial Board Member - IJPA in International Journal of Public Administration, Editorial Board Member - JPBAFM in Journal of Public Budgeting, Accounting and Financial Management, Editorial Board Member - Perspectivas in Perspectivas - Portuguese Journal of Political Science, Associate Professor in Universidade de Coimbra Faculdade de Economia and Chair of the MSc in Accounting and Finance in Universidade de Coimbra Faculdade de Economia. Published 36 articles in journals. Has 21 section(s) of books and 1 book(s). Organized 5 event(s). Participated in 7 event(s). Supervised 2 PhD thesis(es) e co-supervised 5. Supervised 14 MSc dissertation(s) e co-supervised 4. Has received 4 awards and/or honors. Participates and/or participated as Researcher in 4 project(s). Works in the area(s) of Social Sciences with emphasis on Economics and Business with emphasis on Business and Management. In his curriculum Ciência Vitae the most frequent terms in the context of scientific, technological and artistic-cultural output are: IPSAS; SNC-AP; Contabilidade pública; Cabo Verde; Public sector accounting; New public management; reforms; international harmonization; Management accounting; Contabilidade pública, Portugal; Estrutura de capitais; teorias; evolução; Administração pública; public sector financial reporting; transparency; Local Government; Relationship between governmental accounting and national accounts; Reforms in public sector accounting; financial information uses and users; public sector accounting; public financial reporting; Europe; budgeting; public financial management; information users; EPSAS; accounting; financial reporting; management accounting; auditing; accounting education; environmental accounting; comparative analyses; IPSAS/EPSAS; public management; public sector reforms; national accounts; accounting standards; chart of accounts; accountability; public sector; participation; Transparency; .

Identification

Personal identification

Full name
SUSANA MARGARIDA FAUSTINO JORGE

Gender
Female

Birth date
1971/09/14

Citation names

Jorge, Susana
Susana Margarida Jorge

Author identifiers

Ciência ID
7A19-362C-A27C

ORCID iD
0000-0003-4850-2387

Email addresses

susjor@fe.uc.pt (Professional)

Telephones

Telephone
239790500 Ext.: 277 (Professional)

Mobile phone
969027690 (Personal)

Fax
239790514 (Professional)

Addresses

FACULDADE DE ECONOMIA - UNIVERSIDADE DE COIMBRA. AV. DIAS DA SILVA, 165, 3004-512 COIMBRA, Coimbra, Portugal (Professional)
RUA LOURENÇO CHAVES DE ALMEIDA, LT9, 3ºF, QTA DA MAIA, 3000-249 COIMBRA, Coimbra, Portugal (Personal)

Knowledge fields

Social Sciences - Economics and Business - Business and Management

Languages

Language	Speaking	Reading	Writing	Listening	Peer-review
English	Proficiency (C2)	Proficiency (C2)	Advanced (C1)	Proficiency (C2)	Advanced (C1)
Spanish; Castilian	Intermediate (B1)	Intermediate (B1)	Beginner (A1)	Intermediate (B1)	Intermediate (B1)
Italian	Intermediate (B1)	Intermediate (B1)	Beginner (A1)	Intermediate (B1)	
French	Beginner (A1)	Beginner (A1)	Beginner (A1)	Beginner (A1)	

Education		
	Degree	Classification
2016 Concluded	Gestão de Empresas (Título de Agregado) Major in Gestão de Empresas Universidade de Coimbra Faculdade de Economia, Portugal	Aprovada
2003 Concluded	Accounting & Finance (Doutoramento) University of Birmingham Birmingham Business School, United Kingdom "Local Government Accounting in Portugal in	APROVADO

Comparative-International Perspective"
(THESIS/DISSERTATION)

1998
Concluded

Gestão de Empresas (Mestrado)
Major in Finanças Empresariais

MUITO BOM

Universidade do Minho Escola de Economia e Gestão,
Portugal

"Determinantes da Estrutura de Capitais: um caso português - 1990 a 1995" (THESIS/DISSERTATION)

1994
Concluded

Organização e Gestão de Empresas (Licenciatura)

16 Valores

Universidade de Coimbra Faculdade de Economia,
Portugal

"n/a" (THESIS/DISSERTATION)

Affiliation

Teaching in Higher Education

Category
Host institution/organization

Employer

2020/12/23 - Current

Associate Professor (University Teacher)
Universidade de Coimbra Faculdade de
Economia, Portugal

Universidade de Coimbra Faculdade de
Economia, Portugal

2003/12/01 - 2020/12/22

Assistant Professor (University Teacher)

Universidade de Coimbra Faculdade de
Economia, Portugal

1998/01/01 - 2003/12/30

Assistant (University Teacher)

Universidade de Coimbra Faculdade de
Economia, Portugal

1996/04/01 - 1997/12/31

Trainee Assistant (University Teacher)

Universidade de Coimbra Faculdade de
Economia, Portugal

Positions / Appointments

Category
Host institution/organization

Employer

2021/09 - Current	Co-chair of the Master in Accounting and Finance	Universidade de Coimbra Faculdade de Economia, Portugal
2020/08 - 2021/08	Chair of the MSc in Accounting and Finance	Universidade de Coimbra Faculdade de Economia, Portugal
2018/02 - 2020/07	Co-chair of the Master In Accounting and Finance	Universidade de Coimbra Faculdade de Economia, Portugal
2013/12 - 2020/02	Ordinary member of the Pedagogic Council	Universidade de Coimbra Faculdade de Economia, Portugal
2015/11 - 2017/11	Chair of the Bachelor in Management	Universidade de Coimbra Faculdade de Economia, Portugal
2005/05 - 2009/12	Coordinator of Curricular Internships of the BSc and MSc in Management	Universidade de Coimbra Faculdade de Economia, Portugal

Others

	Category Host institution/organization	Employer
2024/02/01 - Current	Affiliated member of CeBER, Centre for Business and Economics Research Universidade de Coimbra Centro de Investigação em Economia e Gestão, Portugal	Universidade de Coimbra Faculdade de Economia, Portugal
2024/02/01 - Current	Collaborator member of CICP - Centro de Investigação em Ciência Política Universidade do Minho Centro de Investigação em Ciência Política, Portugal	Universidade do Minho Escola de Economia e Gestão, Portugal
2023/06 - Current	Editorial Board Member - JAOC Emerald Group Publishing Pty Ltd, Australia	Journal of Accounting and Organizational Change, United Kingdom

2020/01 - Current	Editorial Board Member - AiE Taylor & Francis Group, United Kingdom	Accounting in Europe, United Kingdom
2019/07 - Current	Editorial Board Member - PMM Taylor & Francis Group, United Kingdom	Public Money and Management, United Kingdom
2018/03 - Current	Editorial Board Member - IJPA Taylor & Francis Group, United Kingdom	International Journal of Public Administration, United Kingdom
2018/03 - Current	Editorial Board Member - JPBAFM Emerald Group Holdings Ltd, United Kingdom	Journal of Public Budgeting, Accounting and Financial Management, United Kingdom
2016/10 - Current	Editorial Board Member - Perspectivas Universidade do Minho Centro de Investigação em Ciência Política, Portugal	Perspectivas – Portuguese Journal of Political Science, Portugal
2008/01 - Current	Colaborator member of CICF - Centro de Investigação em Contabilidade e Fiscalidade	Instituto Politécnico do Cávado e do Ave Centro de Investigação em Contabilidade e Fiscalidade, Portugal
2016/06 - 2023/12	Colaborator member of CeBER, Centre for Business and Economics Research	Universidade de Coimbra, Portugal
2007/06 - 2023/12	Affiliated member of CICP - Centro de Investigação em Ciência Política	Universidade do Minho Centro de Investigação em Ciência Política, Portugal
2007/01/01 - 2009/06/30	Contabilista Certificada (Chartered Accountant) Universidade de Coimbra Faculdade de Economia, Portugal	JEE-FEUC Soluções Empresariais, associação sem fins lucrativos, constituída por estudantes na Faculdade de Economia da Universidade de Coimbra, Portugal

1994/10/01 - 1996/03/31	Chefe do Departamento Administrativo e Financeiro (Chair of Accounting & Finance Department)	Associação Comercial e Industrial de Coimbra (Chamber of Commerce and Industry of Coimbra), Portugal
1994/07/25 - 1994/09/30	Técnica de projectos de investimento (Project manager)	Associação Comercial e Industrial de Coimbra (Chamber of Commerce and Industry of Coimbra), Portugal

Projects

Grant

	Designation	Funders
2016/10 - 2019/08	DiEPSAm - Developing and implementing European Public Sector Accounting modules 2016-1-DE01-KA203-002880	Erasmus Plus, Belgium
	Researcher Universität Rostock, Germany	Concluded
2016/01 - 2018/12	The process of public sector accounting change as a result of IPSAS adoption in the Iberian Peninsula Provided by PTCRIS: 145567	Fundação para a Ciência e a Tecnologia, I.P., Portugal
	Researcher Instituto Politécnico do Cávado e do Ave Centro de Investigação em Contabilidade e Fiscalidade, Portugal	Concluded
2010/08 - 2011/01	Democracia digital: Transparência financeira das Autarquias Locais PEst-C/EEI/UI0308/2011	Fundação para a Ciência e a Tecnologia, Portugal
	Researcher	
2005/06 - 2008/05	The Efficiency in the Use of Public Resources and the Quality of Portuguese Municipal Decision-making Provided by PTCRIS: 58391 58391	Fundação para a Ciência e a Tecnologia, I.P., Portugal
	Researcher	

Outputs

Publications

- Book chapter
- 1 Jorge, Susana; Caruana, Josette. "The IPSASB's Conceptual Framework and views on selected national frameworks". In *European Public Sector Accounting*. Coimbra University Press, 2023.
Published
 - 2 Jorge, Susana; Caruana, Josette. "Reporting components and reliability issues". In *European Public Sector Accounting*. Portugal: Coimbra University Press, 2023.
Published
 - 3 PADOVANI, E.; Jorge, Susana; IACUZZI, S.; Pimental, Liliana. "Financial Vulnerability". In *Local governments financial vulnerability: analyzing the impact of the Covid-19 Pandemic*. Routledge Focus, 2022.
Published
 - 4 Jorge, Susana; Nogueira, Sónia P.; Pinto, Ana Calado. "Local government auditing in Portugal". In *Auditing practices in local governments. An international comparison*. Emerald Publishing Limited, Public Service Accounting and Accountability Book Series, 2022.
Published
 - 5 Jorge, S.; Pimentel, L.. "Portugal". 67-75. 2022.
 - 6 Padovani, E.; Iacuzzi, S.; Jorge, S.; Pimentel, L.. "Financial Vulnerability". 7-15. 2022.
 - 7 Gomes, Patrícia; Jorge, Susana; Fernandes, Maria José. "The application of the IPSAS in Portugal". In *Challenges in the adoption of International Public Sector Accounting Standards: the experience of the Iberian Peninsula as a front runner*, edited by Isabel Brusca; Patrícia Gomes; Maria José Fernandes; Vicente Montesinos. Palgrave-MacMillan, 2021.
Published
 - 8 Jorge, Susana; Caruana, Josette. "Nationalism versus globalization: public sector accounting international harmonization and national resistance". In *Emerging topics in Management Studies*, edited by Pereira da Silva, Patricia; Moura e Sá, patrícia; Jorge, Susana. Coimbra, Portugal: Imprensa da Universidade de Coimbra, 2020.
Published
 - 9 Jorge, Susana. "Scope of General Purpose Financial Reporting: An Accountability Perspective". In *Practice-Relevant Accrual Accounting for the Public Sector*, 123-162. Springer International Publishing, 2020.
10.1007/978-3-030-51595-9_4
 - 10 Jorge, Susana; Pimentel, Liliana. "A vulnerabilidade financeira dos municípios portugueses face à pandemia Covid-19". In *Um vírus que nos re(une): reflexões da FEUC*, edited by Garrido, Álvaro; Costa, Hermes Augusto, 99-104. Porto, Portugal: Edições Vida Económica, 2020.
Published
 - 11 Brito, Jaqueline do Rosário Rosa; Jorge, Susana. "A reforma da Administração Pública em Cabo Verde: impacto na criação de emprego público". In *Desafios da Governação: o mercado de trabalho em Cabo Verde*, edited by Carla Carvalho; Emanuel Sousa; Maria de Fátima Fortes; Sandra Lima, 125-144. Praia, Cape Verde: Edições Universidade de Cabo Verde (UniCV), 2020.
Published

- 12 Jorge, Susana. "Earnings Quality and Firm Valuation". In *A "New" Perspective Deriving From the Literature*. 2019.
10.4018/978-1-5225-7817-8.ch001
- 13 Jorge, S., Gomes, D., Oliveira, L., & Costa, G.. "A Global View of the Research-Practice Gap in a Public Sector Context (The Research-Practice Gap in Accounting in the Public Sector in Portugal)". In *The Research-Practice Gap on Accounting in the Public Services: an international analysis*, edited by L. Ferry, I. Saliterer, I. Steccolini and B. Tucker (Eds.), 33-113. Springer International Publishing, 2019.
Published • 10.1007/978-3-319-99432-1_3
- 14 Jorge, Susana; M. A. Jesus; S. Nogueira. "A reforma da Contabilidade Pública em Portugal e o uso da informação financeira pelos políticos". In *Estudos sobre Contabilidade, Finanças e Políticas Públicas, Livro de Homenagem ao Professor João Carvalho*, edited by Augusta Ferreira, Carlos Menezes, Filomena Moreira, José Tavares e Patrícia Gomes (Orgs.), 423-434. Lisboa, Portugal: Áreas Editora, 2019.
Published
- 15 Jorge, Susana. "IPSAS conceptual framework and views on selected national frameworks". In *European public sector accounting*, 181-211. Coimbra, Portugal: Imprensa da Universidade de Coimbra, 2019.
Published • 10.14195/978-989-26-1861-6_8
- 16 Jorge, Susana. "Reporting components and reliability issues". In *European public sector accounting*, 213-250. Coimbra, Portugal: Imprensa da Universidade de Coimbra, 2019.
Published • 10.14195/978-989-26-1861-6_9
- 17 Jorge, Susana; Jesus, Maria Antónia Jorge de. "Budgeting and accounting reforms within public financial management framework: the Portuguese case". In *Retos de la Contabilidad y Auditoría en la Economía Actual, Libro de Homenaje al Professor Vicente Montesinos Julve*, edited by B. Benito, I. Brusca, V. Condor, R. Dasí, M. A. Benau, M. A. Ruís, J. M. Vela, 565-579. Valência, Spain: Universidade de Valência, 2018.
Published
- 18 Jorge, S., Travassos, D., & Pedro, G.. "Relato por Segmentos no Sector Público". In *Estudos em Memória de Ana Maria Rodrigues*, edited by A. Martins, I. Cruz, J. Xavier de Basto, M. Augusto (Orgs.), 393-422. Coimbra, Portugal: Almedina, 2018.
Published
- 19 Lourenço, R., Moura E Sá, P., & Jorge, S.. "Transparency and accountability in municipalities: an analysis of 40-year evolution in Portugal". In *Local Governments in the Digital Era: Looking for Accountability*, 219-241. Nova Iorque, United States: Nova Science Publishers, 2017.
Published
- 20 Pereira de Campos, C.M.; Rodrigues, L.L.; Jorge, S.M.F.. "The role of management accounting systems in public hospitals and the construction of budgets: A literature review". 2016.
10.4018/978-1-5225-1674-3.ch014
- 21 De Campos, C.M.P.; Rodrigues, L.L.; Jorge, S.M.F.. "The role of management accounting systems in public hospitals and the construction of budgets: A literature review". 2016.
10.4018/978-1-4666-9803-1.ch018

- 22 Jorge, Susana. "Public Sector Accounting and Auditing in Portugal". In *Public Sector Accounting and Auditing in Europe – the Challenge of Harmonization*, edited by I. Brusca, E. Caperchione, S. Cohen and F. Manes-Rossi (Eds.), 173-190. Londres, United Kingdom: Palgrave Macmillan UK, 2015.
Published • 10.1057/9781137461346.0016
- 23 Jorge, S.. "Public Sector Accounting and Auditing in Portugal". 156-172. 2015.
10.1057/9781137461346_11
- 24 Jorge, S., Caperchione, E., & Jones, R.. "Introduction: International Governmental Accounting Research (CIGAR): Bridging Researching and Networking". In *Public Sector Accounting*, edited by R. Jones (Ed., ix-xxiv. Thousand Oaks, United Kingdom: SAGE Library in Accounting and Finance, 2011.
Published
- 25 Camões, P., Jorge, S., Carvalho, J., & Fernandes, M. J.. "Measuring Portuguese Local Government Relative Efficiency: a re-analysis". In *Implementing Reforms in Public Sector Accounting*, edited by S. Jorge. Coimbra, Portugal: IUC - Imprensa da Universidade de Coimbra, 2008.
Published
- 26 Jorge, S., Carvalho, J., & Fernandes, M. J.. "Compliance with the New System of Local Government Accounting in Portugal". In *Accounting reform in the Public Sector: mimicry, fad or necessity?*, edited by E. Lande and J. C. Scheid (Eds.), 145-162. Garches, France: Expert Comptable Media, 2006.
Published
- 27 Jorge, Susana. "The reform of governmental accounting in Portugal: an application of Lüder's Contingency Model". In *International Trends and Experiences in Government Accounting*, edited by A. Bourmistrov and F. Mellemvik (Eds.), 28-48. Oslo, Norway: Capellen Akademisk Forlag, 2005.
Published

-
- | | | |
|------------------|---|--|
| Conference paper | 1 | <p>Lourenço, R.P.; Rolas, H.; Jorge, S.. "Public administration online transparency: Defining the information itens to disclose from a citizens' perspective Transparência online na Administração Pública: Definição dos itens de informação a disponibilizar na perspetiva dos cidadãos". 2014.
10.1109/CISTI.2014.6877029</p> |
| | 2 | <p>Lourenço, R.P.; Rolas, H.; Jorge, S.. "A transparency ontology in the context of open government,Uma ontologia para transparência no contexto do governo aberto". 2014.
10.18803/capsi.v14.347-363</p> |
-

- | | | |
|-------------|---|--|
| Edited book | 1 | <p>Peter C. Lorson; Susana Jorge; Ellen Haustein. <i>European Public Sector Accounting (2nd edition)</i>. IUC - Imprensa da Universidade de Coimbra. 2023.
Published • 10.14195/978-989-26-2464-8 • Editor</p> |
| | 2 | <p>Jorge, Susana. <i>Emerging Topics in Management Studies</i>. Coimbra, Portugal: Imprensa da Universidade de Coimbra. 2020.
10.14195/978-989-26-1990-3 • Editor</p> |
| | 3 | <p>Jorge, Susana. <i>European Public Sector Accounting</i>. Coimbra, Portugal: IUC – Imprensa da Universidade de Coimbra. 2019.
Published • Editor</p> |

- 4 Jorge, Susana. *A Reforma do Poder Local em Debate*. Lisboa, Portugal: ICS – Imprensa de Ciências Sociais. 2015.
Published • Editor
- 5 Jorge, Susana. *New challenges for public sector accounting: IPSASs, Budgetary Reporting and National Accounts (Abstracts of the 2014 EGPA Spring Workshop, XII Permanent Study Group on Public Sector Financial Management)*. Lisboa, Portugal: ISCTE-IUL. 2014.
Published • Editor
- 6 Jorge, Susana. *Implementing Reforms in Public Sector Accounting*. Portugal. 2008.

Encyclopedia entry

- 1 Jorge, Susana; URQUÍA-GRANDE, Elena. "Transparency in South American Central Governments". In *Global Encyclopedia of Public Administration, Public Policy, and Governance*. Springer International Publishing Switzerland, 2020. http://link.springer.com/referenceworkentry/10.1007/978-3-319-31816-5_2295-2.
Published
 - 2 Jorge, Susana. "Contingency Model of Reforms in Public Sector Accounting". , 2018. http://dx.doi.org/10.1007/978-3-319-20928-9_2295.
10.1007/978-3-319-20928-9_2295
-

Journal article

- 1 Joaquim, R.; Jorge, S.; Pimentel, L.M.. "Popular reporting in the public sector: a systematic literature review and reflections for future research". *Journal of Accounting and Organizational Change* (2025): <http://www.scopus.com/inward/record.url?eid=2-s2.0-85214833513&partnerID=MN8TOARS>.
10.1108/JAOC-11-2023-0201
- 2 Gomes, S.; Jorge, S.; Eugénio, T.. "Future accounting professionals – how important is teaching for sustainability?". *Journal of Applied Research in Higher Education* (2025): <http://www.scopus.com/inward/record.url?eid=2-s2.0-85213805180&partnerID=MN8TOARS>.
10.1108/JARHE-10-2023-0486
- 3 Sónia Paula da Silva Nogueira; Susana Margarida Jorge. "Perspectivas sobre o uso da informação financeira pública pelos políticos: resultados recentes e desafios futuros". *Revista de Contabilidade e Organizações* (2024): <https://doi.org/10.11606/issn.1982-6486.rco.2024.227514>.
10.11606/issn.1982-6486.rco.2024.227514
- 4 Marco Bisogno; Eugenio Caperchione; Josette Caruana; Susana Jorge; Francesca Manes-Rossi. "Editorial: Public sector accounting current developments—insight, critique and transformative redefinitions". *Public Money & Management* (2024): <https://doi.org/10.1080/09540962.2024.2414579>.
10.1080/09540962.2024.2414579
- 5 Susana Jorge; Patrícia Gomes; Liliana Pimentel; Lara Baião; Sónia Nogueira. "Measuring the use of financial information by politicians in local government". *Public Money & Management* (2024): <https://doi.org/10.1080/09540962.2024.2404495>.
10.1080/09540962.2024.2404495
- 6 Marco Bisogno; Josette Caruana; Susana Jorge; André Lino; Gorana Roje. "Debate: Researching in challenging times—adapting and enhancing public sector accounting practices". *Public Money & Management* (2024): <https://doi.org/10.1080/09540962.2024.2394280>.
10.1080/09540962.2024.2394280

- 7 Aluska Ramos de Lira; Michel Richard Chagas Cruz; Susana Jorge. "Strengthening the fight: is the adoption of IPSAS helping Latin America tackling corruption?". *Journal of Public Budgeting, Accounting & Financial Management* (2024): <https://doi.org/10.1108/JPBAFM-07-2023-0131>.
10.1108/JPBAFM-07-2023-0131
- 8 del Vasto, P.H.; Jorge, S.; Urquía-Grande, E.; del Campo, C.. "Measuring governments' online accountability". *Electronic Government* 20 1 (2024): 109-138. <http://www.scopus.com/inward/record.url?eid=2-s2.0-85179835350&partnerID=MN8TOARS>.
10.1504/EG.2024.135314
- 9 Sandra Matos; Susana Jorge; Patrícia Moura e Sá. "Measuring local public expenditure effectiveness using sustainable development goals". *International Journal of Public Sector Management* (2023): <https://doi.org/10.1108/IJPSM-01-2023-0003>.
10.1108/IJPSM-01-2023-0003
- 10 Susana Jorge. "Reflections on being CIGAR Executive Board Chair". *Public Money & Management* (2023): <https://doi.org/10.1080/09540962.2023.2254974>.
10.1080/09540962.2023.2254974
- 11 Jens Heiling; Berit Adam; Susana Jorge; Sotirios Karatzimas. "Editorial: PMM CIGAR theme: Public sector accounting—educating for reform challenges". *Public Money & Management* (2023): <https://doi.org/10.1080/09540962.2023.2256575>.
10.1080/09540962.2023.2256575
- 12 Deborah Agostino; Enrico Bracci; Isabel Cruz; Susana Jorge; Ricardo Lopes Cardoso; Rui Lourenço. "Debate: Data science challenges to financial information in the public sector". *Public Money & Management* (2023): <https://doi.org/10.1080/09540962.2023.2221526>.
10.1080/09540962.2023.2221526
- 13 Susana Jorge; Sónia Nogueira; Maria Antónia Jesus. "FINANCIAL INFORMATION USE IN PARLIAMENTARY DEBATES IN A CHANGING CONTEXT". *Public Organization Review* (2023): <https://doi.org/10.1007/s11115-023-00709-1>.
10.1007/s11115-023-00709-1
- 14 Susana Jorge; Lina Coelho; Liliana Pimentel. "The institutional environment of gender budgeting: Learning from the Portuguese experience". *Public Money & Management* (2023): <https://doi.org/10.1080/09540962.2023.2165274>.
10.1080/09540962.2023.2165274
- 15 Susana Jorge; Ana Calado Pinto; Sónia Nogueira. "Debate: Auditing and political accountability in local government—dealing with paradoxes in the relationship between the executive and the council". *Public Money & Management* (2022): <https://doi.org/10.1080/09540962.2022.2120279>.
10.1080/09540962.2022.2120279
- 16 Susana Jorge; Giovanna Dabbicco; Caroline Aggestam-Pontoppidan; Diana Vaz de Lima. "New development: The development of standardized charts of accounts in public sector accounting". *Public Money & Management* (2022): <https://doi.org/10.1080/09540962.2022.2106680>.
10.1080/09540962.2022.2106680
- 17 Jens Heiling; Susana Jorge; Sotirios Karatzimas; Caroline Aggestam-Pontoppidan. "Editorial". *Public Money & Management* (2022): <https://doi.org/10.1080/09540962.2022.2099143>.
10.1080/09540962.2022.2099143

- 18 Susana Jorge; Pedro Cerqueira; Sofia Furtado. "Municipal revenue over-budgeting: a dynamic analysis of its determinants". *Local Government Studies* (2022): <https://doi.org/10.1080/03003930.2021.2025359>.
10.1080/03003930.2021.2025359
- 19 Sandra Matos; Susana Jorge; Patricia Moura e Sá. "Measuring the Quality of the Strategic Financial Planning Information (Q-FPI) in the Local Government". *International Journal of Public Administration* (2021): <https://doi.org/10.1080/01900692.2021.2011315>.
10.1080/01900692.2021.2011315
- 20 Sónia Gomes; Jorge, Susana; Teresa Cristina Pereira Eugénio. "Teaching sustainable development in business sciences degrees: evidence from Portugal". *Sustainability Accounting, Management and Policy Journal* 12 3 (2021): 611-634. <https://doi.org/10.1108/SAMPJ-10-2019-0365>.
Published · 10.1108/sampj-10-2019-0365
- 21 Susana Jorge; Liliana Pimentel. "Debate: On the 'why' of gender budgeting". *Public Money & Management* (2021): <https://doi.org/10.1080/09540962.2021.1936935>.
10.1080/09540962.2021.1936935
- 22 Emanuele Padovani; Silvia Iacuzzi; Susana Jorge; Liliana Pimentel. "Municipal financial vulnerability in pandemic crises: a framework for analysis". *Journal of Public Budgeting, Accounting & Financial Management* (2021): <https://doi.org/10.1108/JPBAFM-07-2020-0129>.
10.1108/JPBAFM-07-2020-0129
- 23 Silva, A.; Jorge, S.; Rodrigues, L.L.. "Enforcement and accounting quality in the context of IFRS: is there a gap in the literature?". *International Journal of Accounting and Information Management* 29 3 (2021): 345-367. <http://www.scopus.com/inward/record.url?eid=2-s2.0-85104261355&partnerID=MN8TOARS>.
Published · 10.1108/IJAIM-08-2020-0126
- 24 Jorge, S.. "Foreword: 2021 CIGAR annual issue". *Public Money and Management* 41 6 (2021): 427-427. <http://www.scopus.com/inward/record.url?eid=2-s2.0-85111976415&partnerID=MN8TOARS>.
10.1080/09540962.2021.1933731
- 25 Susana Jorge; Sónia P. Nogueira; Nuno Ribeiro. "The institutionalization of public sector accounting reforms: the role of pilot entities". *Journal of Public Budgeting, Accounting & Financial Management* (2020): <https://doi.org/10.1108/JPBAFM-08-2019-0125>.
10.1108/JPBAFM-08-2019-0125
- 26 Giorgia Mattei; Susana Jorge; Fabio Giulio Grandis. "Comparability in IPSASs: Lessons to be Learned for the European Standards". *Accounting in Europe* (2020): <https://doi.org/10.1080/17449480.2020.1742362>.
10.1080/17449480.2020.1742362
- 27 Anabela dos Reis Fonseca; Susana Jorge; Caio Nascimento. "The role of internal auditing in promoting accountability in Higher Education Institutions". *Revista de Administração Pública* 54 2 (2020): 243-265. <https://doi.org/10.1590/0034-761220190267x>.
10.1590/0034-761220190267x
- 28 Jaqueline Rosa Brito; Susana Jorge. "The Institutionalization of a New Accrual-based Public Sector Accounting System: The Case of Cape Verde". *International Journal of Public Administration* (2020): <https://doi.org/10.1080/01900692.2020.1728312>.
10.1080/01900692.2020.1728312

- 29 Cristina del Campo; Paola Hermosa del Vasto; Elena Urquía-Grande; Susana Jorge. "Country Performance in the South American Region: A Multivariate Analysis". *International Journal of Public Administration* (2020): 1-19. <https://doi.org/10.1080/01900692.2020.1728314>.
10.1080/01900692.2020.1728314
- 30 Paola Hermosa del Vasto; DEL CAMPO, Cristina; URQUÍA-GRANDE, Elena; Jorge, Susana. "Designing an Accountability Index: A Case Study of South America Central Governments". *Central European Journal of Public Policy* (2019): <http://dx.doi.org/10.2478/cejpp-2019-0009>.
Published · 10.2478/cejpp-2019-0009
- 31 Susana Jorge; Maria Antónia Jorge de Jesus; Sónia P. Nogueira. "The use of budgetary and financial information by politicians in parliament: a case study". *Journal of Public Budgeting, Accounting & Financial Management* (2019): <https://doi.org/10.1108/JPBAFM-11-2018-0135>.
10.1108/JPBAFM-11-2018-0135
- 32 Susana Jorge; Isabel Brusca; Sónia P. Nogueira. "Translating IPSAS into National Standards: An Illustrative Comparison between Spain and Portugal". *Journal of Comparative Policy Analysis: Research and Practice* (2019): 1-18. <https://doi.org/10.1080/13876988.2019.1579976>.
10.1080/13876988.2019.1579976
- 33 ADAM, Berit; Brusca, Isabel; CAPERCHIONE, Eugenio; Heiling, Jens; Jorge, Susana; MANES ROSSI, Francesca. "Are higher education institutions in Europe preparing students for IPSAS?". *International Journal of Public Sector Management* 33 2/3 (2019): 363-378. <http://doi.org/10.1108/IJPSM-12-2018-0270>.
Published · 10.1108/ijpsm-12-2018-0270
- 34 Josette Caruana; Giovanna Dabbicco; Susana Jorge; Maria Antónia Jesus. "The Development of EPSAS: Contributions from the Literature". *Accounting in Europe* (2019): 1-31. <https://doi.org/10.1080/17449480.2019.1624924>.
10.1080/17449480.2019.1624924
- 35 Susana Jorge; Maria Antónia Jesus; Raul Laureano. "Budgetary Balances Adjustments From Governmental Accounting to National Accounts in EU Countries: Can Deficits Be Prone to Management?". *Public Budgeting & Finance* (2018): <https://doi.org/10.1111/pbaf.12208>.
10.1111/pbaf.12208
- 36 Da Silva Nogueira, S.P.; Jorge, S.M.F.. "The perceived usefulness of financial information for decision making in Portuguese municipalities the importance of internal control". *Journal of Applied Accounting Research* 18 1 (2017): 116-136. <http://www.scopus.com/inward/record.url?eid=2-s2.0-85009787616&partnerID=MN8TOARS>.
10.1108/JAAR-05-2014-0052
- 37 Jesus, M.A.; Jorge, S.. "Accounting basis adjustments and deficit reliability: Evidence from southern European countries". *Revista de Contabilidade* 19 1 (2016): 77-88. <http://www.scopus.com/inward/record.url?eid=2-s2.0-84958113151&partnerID=MN8TOARS>.
10.1016/j.rcsar.2015.01.004
- 38 da Cruz, N.F.; Tavares, A.F.; Marques, R.C.; Jorge, S.; de Sousa, L.. "Measuring Local Government Transparency". *Public Management Review* 18 6 (2016): 866-893. <http://www.scopus.com/inward/record.url?eid=2-s2.0-84930920515&partnerID=MN8TOARS>.
10.1080/14719037.2015.1051572

- 39 Lourenço, R.P.; Jorge, S.; Rolas, H.. "Towards a transparency ontology in the context of open government". *Electronic Government* 12 4 (2016): 375-394. <http://www.scopus.com/inward/record.url?eid=2-s2.0-84999670951&partnerID=MN8TOARS>.
10.1504/EG.2016.080440
- 40 Jorge, S.; Jorge de Jesus, M.A.; Nogueira, S.. "Information brokers and the use of budgetary and financial information by politicians: the case of Portugal". *Public Money and Management* 36 7 (2016): 515-520. <http://www.scopus.com/inward/record.url?eid=2-s2.0-84988908305&partnerID=MN8TOARS>.
10.1080/09540962.2016.1237152
- 41 Jorge, S.M.; Jesus, M.A.; Laureano, R.M.S.. "Governmental Accounting Maturity Toward IPSASs and the Approximation to National Accounts in the European Union". *International Journal of Public Administration* 39 12 (2016): 976-988. <http://www.scopus.com/inward/record.url?eid=2-s2.0-84983341584&partnerID=MN8TOARS>.
10.1080/01900692.2015.1068324
- 42 Nogueira, S.P.S.; Jorge, S.M.F.. "Explanatory factors for the use of the financial report in decision-making: Evidence from Local Government in Portugal". *Revista de Contabilidade* 19 2 (2016): 216-226. <http://www.scopus.com/inward/record.url?eid=2-s2.0-84951299275&partnerID=MN8TOARS>.
10.1016/j.rcsar.2015.09.002
- 43 Ribeiro, N.A.B.; Jorge, S.M.F.. "Political-ideological circumstances and local authorities' debt: Evidence from Portuguese municipalities". *Contemporary Economics* 9 2 (2015): 155-170. <http://www.scopus.com/inward/record.url?eid=2-s2.0-84937415397&partnerID=MN8TOARS>.
10.5709/ce.1897-9254.164
- 44 Jesus, M.A.; Jorge, S.. "Governmental budgetary reporting systems in the European Union: is the accounting basis relevant for the deficit reliability?". *International Review of Administrative Sciences* 81 1 (2015): 110-133. <http://www.scopus.com/inward/record.url?eid=2-s2.0-84924052002&partnerID=MN8TOARS>.
10.1177/0020852314541565
- 45 Manes Rossi, F.; Jorge, S.; Jesus, M.A.; Caperchione, E.. "Introduction to a Symposium on New Challenges for Public-Sector Accounting: IPSAS, Budgetary Reporting, and National Accounts". *International Journal of Public Administration* 38 4 (2015): 237-239. <http://www.scopus.com/inward/record.url?eid=2-s2.0-84924049947&partnerID=MN8TOARS>.
10.1080/01900692.2014.999574
- 46 de Jesus, M.A.J.; Jorge, S.M.. "From governmental accounting into national accounts: Adjustments diversity and materiality with evidence from the iberian countries' central governments | De la comptabilité budgétaire à la comptabilité nationale: Diversité et matérialité des ajustements des gouvernements centraux des pays ibériques | De la contabilidad presupuestaria a la contabilidad nacional: Diversidad y materialidad de los a". *Innovar* 24 54 (2014): 121-138. <http://www.scopus.com/inward/record.url?eid=2-s2.0-84984998203&partnerID=MN8TOARS>.
10.15446/innovar.v24n54.46653
- 47 Ribeiro, N.A.B.; Jorge, S.M.F.. "Determinants of indebtedness in local government: An exploratory study of municipalities in northern Portugal | Determinantes do endividamento da administração local: Estudo exploratório nos municípios do norte de Portugal". *Innovar* 24 51 (2014): 61-78. <http://www.scopus.com/inward/record.url?eid=2-s2.0-84892581015&partnerID=MN8TOARS>.
10.15446/innovar.v24n51.41488

- 48 Jorge, S.M.; Jorge De Jesus, M.A.; Laureano, R.M.S.. "Exploring determinant factors of differences between governmental accounting and national accounts budgetary balances in EU member states". *Transylvanian Review of Administrative Sciences* 2014 (2014): 34-54. <http://www.scopus.com/inward/record.url?eid=2-s2.0-84921455291&partnerID=MN8TOARS>.
- 49 Martins, A.; Jorge, S.; Sá, P.. "Price regulation and cost accounting: The case of the Portuguese seaport sector". *International Journal of Law and Management* 55 6 (2013): 444-463. <http://www.scopus.com/inward/record.url?eid=2-s2.0-84887333200&partnerID=MN8TOARS>.
10.1108/IJLMA-08-2012-0030
- 50 Nogueira, S.P.S.; Jorge, S.M.F.; Oliver, M.C.. "The usefulness of financial reporting for internal decision-making in Portuguese municipalities". *Management Research* 11 2 (2013): 178-212. <http://www.scopus.com/inward/record.url?eid=2-s2.0-85019532530&partnerID=MN8TOARS>.
10.1108/MRJIAM-Dec-2011-0465
- 51 RIBEIRO, Nuno; Jorge, Susana; Cervera, Merced. "Estudo do endividamento da administração local portuguesa: evidência empírica usando modelos de análise de dados em painel". *Notas Económicas* (2013): http://dx.doi.org/10.14195/2183-203x_38_3.
10.14195/2183-203x_38_3
- 52 Jorge, S.; Sá, P.M.; Lourenço, R.P.. "Financial transparency in local administration's entities in Portugal: Analysis of the information disclosed online | Transparência financeira nas entidades da administração local em Portugal: Análise da informação disponibilizada nos sítios web". *Revista Portuguesa de Estudos Regionais* 31 1 (2012): 39-54. <http://www.scopus.com/inward/record.url?eid=2-s2.0-84874047604&partnerID=MN8TOARS>.
- 53 Jesus, Maria Antónia Jorge de; Jorge, Susana. "From governmental accounting to national accounting: implications on the portuguese central government deficit". *Notas Económicas* (2010): http://dx.doi.org/10.14195/2183-203x_31_2.
10.14195/2183-203x_31_2
- 54 Jorge, Susana. "Governmental accounting in portugal: why accrual basis is a problem". *Journal of Public Budgeting, Accounting & Financial Management* (2007): <http://dx.doi.org/10.1108/jpbafm-19-04-2007-b001>.
10.1108/jpbafm-19-04-2007-b001
- 55 Da Costa Carvalho, J.B.; Camões, P.J.; Jorge, S.M.; Fernandes, M.J.. "Conformity and diversity of accounting and financial reporting practices in portuguese local government". *Canadian Journal of Administrative Sciences* 24 1 (2007): 2-14. <http://www.scopus.com/inward/record.url?eid=2-s2.0-34547373220&partnerID=MN8TOARS>.
10.1002/cjas.1
- 56 Carvalho, J.; Jorge, S.; José Fernandes, M.. "New local government accounting in Portugal". *Public Money and Management* 26 4 (2006): 211-216. <http://www.scopus.com/inward/record.url?eid=2-s2.0-33747352775&partnerID=MN8TOARS>.
10.1111/j.1467-9302.2006.00527.x
- 57 Jorge, Susana. "Factores determinantes do endividamento: uma análise em painel". *Revista de Administração Contemporânea* (2001): <http://dx.doi.org/10.1590/s1415-65552001000200002>.
10.1590/s1415-65552001000200002

- 58 Jorge, Susana Margarida Faustino; Armada, Manuel José da Rocha. "Uma revisão das teorias sobre a estrutura de capitais das empresas". (2000): <http://hdl.handle.net/10400.5/9920>.

Journal issue	1	Jorge, Susana; Heiling, Jens; Sotirios Karatzimas; Adam, B.. "Public sector accounting: educating for reform challenges". <i>Public Money and Management</i> (2023): In press
	2	Jorge, Susana; Heiling, Jens; Sotirios Karatzimas; Caroline Aggestam-Pontoppidan. "Public sector accounting education—stocktaking, challenges and innovations". <i>Public Money and Management</i> 42 7 (2022): Published
	3	Jorge. S., Caruana, J., & Caperchione. E.. "The challenging task of developing European Public Sector Accounting Standards". <i>Accounting in Europe</i> 16 2 (2019): https://doi.org/10.1080/17449480.2019.1637530 . Published • https://doi.org/10.1080/17449480.2019.1637530
	4	Jorge, Susana. "Harmonization in public sector accounting: successes and disappointments". <i>TÉKHNE – Review of Applied Management Studies</i> 16 1 (2018): https://content.sciendo.com/view/journals/tekhne/16/1/tekhne.16.issue-1.xml . Published • Invited editor
	5	Jorge. S., Manes-Rossi, F., Jesus, M. A., & Caperchione, E.. "New challenges for Public Sector Accounting: IPSASs, Budgetary Reporting, and National Accounts". <i>International Journal of Public Administration</i> 38 4 (2015): Published • https://www.tandfonline.com/toc/lpad20/38/4?nav=tocList • Invited editor
	6	Jorge. S., Fernandes, M. J., & Gomes, P.. "Performance Management in the Public Sector: Past, Current and Future Trends". <i>TÉKHNE – Review of Applied Management Studies</i> 11 1 (2013): https://www.elsevier.es/en-revista-tekhne-review-applied-management-350-sumario-vol-11-num-1-S1645991113X00039 . Published • Invited editor
Report	1	Fernandes, M. J., Camões, P., Jorge, S., Teixeira, A., & Abreu, A.R. (2019). 2019. <i>Anuário Financeiro dos Municípios Portugueses (desde 2004)</i> . https://www.occ.pt/pt/a-ordem/publicacoes/anuario-financeiro-dos-municipios-portugueses/ .
Thesis / Dissertation	1	Jorge, Susana. "Local Government Accounting in Portugal in Comparative-International Perspective". PhD, University of Birmingham Birmingham Business School, 2003. http://hdl.handle.net/10316/13545 .
	2	Jorge, Susana. "Determinantes da Estrutura de Capitais: um caso português – 1990 a 1995". Master, Universidade do Minho Escola de Economia e Gestão, 1998.

Activities

Oral presentation

	Presentation title	Event name Host (Event location)
2023/06/29	Measuring the use of financial information by politicians in the local government	19th CIGAR Biennial Conference “Public Accountability and Democracy in Times of Crisis: An Interdisciplinary Dialogue” Waseda University (Tokyo, Japan)
2023/06/29	Research map about the use of public sector financial and non-financial information by politicians	19th CIGAR Biennial Conference “Public Accountability and Democracy in Times of Crisis: An Interdisciplinary Dialogue” Waseda University (Tokyo, Japan)
2023/05/08	A global review of sustainability reporting in the energy sector	8th Meeting on Energy and Environmental Economics DEGEIT, Universidade de Aveiro. (Portugal)
2023/04/28	Science mapping of research on popular reporting in the public sector	EGPA PSG XII Public Sector Financial Management 2023 Spring Workshop «Challenges and opportunities in public sector financial management and reporting» Faculty of Economics, University of Zagreb (Croatia)
2023/04/04	Measuring LG expenditure effectiveness	“United or divided? Public value(s), Management and Governance in turbulent times” IRSPM 2023 Annual Conference (Budapest, Hungary)
2023/01/27	Sustentabilidade Financeira e adoção das IPSAS: evidência empírica nos Governos Centrais dos Países	XXII GRUDIS Conference and Doctoral Colloquium FEUC, Universidade de Coimbra (Coimbra, Portugal)
2023/01/27	Transparência, condição financeira e sustentabilidade financeira no setor público: uma análise cienciométrica	XXII GRUDIS Conference and Doctoral Colloquium FEUC, Universidade de Coimbra (Coimbra, Portugal)
2022/12/04	Moderating effect of institutional quality on the relationship between IPSAS and the level of perceived corruption in Latin American governments	XVI Congresso ANPCont Associação Nacional de Programas de Pós-Graduação em Ciências Contábeis (Foz de Iguaçu, Brazil)

2022/09/07	The effectiveness of municipal public expenditure	EGPA 2022 Conference “Public Administration for the Sustainable Future of our Societies” ISCSP e INA (Lisboa, Portugal)
2022/06/30	Institutional dynamics as a process of understanding the enforcement systems of IFRS	International Conference in Accounting and Finance Innovation, ICAFI2022 University of Aveiro (Portugal)
2022/05/26	The impact of IPSAS adoption on perceived corruption: an analysis of Latin American governments	EGPA PSG XII Spring Workshop “Rethinking Public Sector Financial Management (PFM): Public Value and Other Challenges for Accounting Studies (in the Aftermaths of COVID-19)” LUMSA (Libera Università Maria Ss. Assunta) University, Department of Human Studies (Rome, Italy)
2022/05/12	How important teaching SD is for the future accounting professionals? The perspectives of students and regulators	44th EAA Annual Congress Bergen (Norway)
2022/03/31	The impact of IPSAS adoption on perceived corruption: an analysis of Latin American governments	IX Jornada Internacional AECA, de valoración, financiación y gestión de riesgos – «Finanzas sostenibles y contribución al desarrollo en el ámbito de la recuperación económica local y global» Facultad Ciencias Sociales – Edificio Gil de Albornoz (Campus Cuenca, Universidad Castilla-La Mancha) (Spain)
2021/11/18	O ensino do Desenvolvimento Sustentável e o futuro profissional de contabilistas e auditores: a perspetiva dos estudantes e reguladores profissionais	XXIII Seminário Luso Espanhol de Economia Empresarial (online) Departamento de Administração e Economia da Empresa da Universidade de Salamanca e Círculo Ibérico de Economia Empresarial (CIBECEM) (Spain)
2021/10/22	The effect of transparency on the financial condition of public sector entities: an analysis in the Portuguese local government	Public Sector Economics 2021 Conference – Does fiscal openness pay off? The political and socio-economic effects of transparency, participation and accountability Institute of Public Finance, Zagreb (Croatia) (Croatia)
2021/09/08	Transparency, financial condition and financial sustainability in the public sector: a bibliometric analysis	PSG. XII: Public Sector Financial Management, “Public financial management to support Sustainable Development” EGPA Annual Conference 2021

2021/06/24	The use of public sector reporting information by politicians: mapping the trends and identifying the gaps	18th (Virtual) CIGAR Biennial Conference 'Public Sector Accounting for a Sustainable Future' Vrije Universiteit Amsterdam (Netherlands)
2021/05/20	Análise bibliométrica sobre o uso da informação dos relatos do setor público pelos políticos	III International Congress of Public Sector Accounting, Public Sector Accounting and Industry 4.0 ISCA-UA e OCC (online) (Portugal)
2021/05/20	Divulgação da Informação Financeira: uma Análise Comparativa entre POCP e SNC-AP	III International Congress of Public Sector Accounting, Public Sector Accounting and Industry 4.0 ISCA-UA e OCC, Aveiro and Lisboa (online) (Portugal)
2021/05/20	Sustentabilidade financeira e adoção das Normas Internacionais de Contabilidade do Setor Público (IPSAS): uma análise internacional	III International Congress of Public Sector Accounting, Public Sector Accounting and Industry 4.0 ISCA-UA e OCC, Aveiro and Lisboa (online) (Portugal)
2021/04/20	The institutional environment of gender budgeting: learning from the Portuguese experience	Public Management, Governance and Policy in Extraordinary Times: Challenges and Opportunities, International Research Society for Public Management (IRSPM) Annual Conference (online)
2021/01/22	Ensino sobre Desenvolvimento Sustentável em cursos de Ciências empresariais: um estudo nas Instituições Públicas de Ensino Superior em Portugal	XX Conferência Grudis e Doctoral Colloquium Escola Superior de Tecnologia e Gestão, Instituto Politécnico da Guarda [ESTG-IPG], 22 e 23 de janeiro de 2021 (Guarda, Portugal)
2020/12/15	Municipal revenue over-budgeting: a dynamic analysis on its determinants	INFER 2020 – 22nd Annual Conference (online) Université Sorbonne Paris Nord, Paris (France)
2020/09	Conhecimento e Perceção dos estudantes sobre Desenvolvimento Sustentável. Um estudo nas Instituições Públicas de Ensino Superior em Portugal	XIX Encuentro AECA – Contabilidade, Gestão e a Agenda 2030 Instituto Politécnico da Guarda, 17-18 setembro 2020 (Portugal)
2020/06/16	Financial Information and local politicians: a study in the Portuguese local government context	15th CIGAR Online Workshop ("The Quality of Public Sector Audit: Profession, Institutions and Standards") & IPSASB Research Forum 15-17 June 2020

2019	A new approach to determinant factors of local government debt	34th IBIMA (International Business Information Management Association) Conference
2019	The use of financial information by Portuguese Members of Parliament	XVII Congresso Internacional de Contabilidade e Auditoria (CICA) A Contabilidade na Era Digital: Oportunidades e Desafios (Portugal)
2019	IT Governance Practices: drivers of the existence of a board of directors in Brazilian public organizations	XLIII Encontro da ANPAD – EnANPAD 2019, Universidade Mackenzie (Brazil)
2019	Sustainable Development in Public Higher Education Institutions – what is taught in the degrees of Business Sciences	18th International Conference on Corporate Social Responsibility (CSR) and 9th Organizational Governance Conference CSR: public and private perspectives (Portugal)
2019	How accounting information is used in parliaments: a case study	17th CIGAR Biennial Conference 'Alternative views on Public Sector Accounting and Financial Management' (Netherlands)
2019	Sustainable development in public higher education institutions – what is taught in the courses of Accounting and Management	5th Symposium on Ethics and Social Responsibility Research
2019	A reforma da Administração Pública em Cabo Verde: impacto na criação do emprego público	1ª Edição das Jornadas Científicas da Escola de Negócios e Governação 'Desafios da governação: o mercado de trabalho' (Cape Verde)
2019	Use of financial information in Parliaments: how the records reflect the reality	EGPA Spring Workshop, Permanent Study Group XII 'The role of public sector accounting and reporting in restoring public confidence and legitimacy' (Romania)
2019	The role of Charts of Accounts in public sector accounting	EGPA Spring Workshop, Permanent Study Group XII 'The role of public sector accounting and reporting in restoring public confidence and legitimacy' (Romania)

2019	Enforcement and accounting quality in the context of IFRS: a scientometric analysis	XXIV Workshop on Accounting and Management Control 'Memorial Raymond Konopka' (Portugal)
2019	Proposal of an Accountability Index for South America Central Governments	XXIV Workshop on Accounting and Management Control 'Memorial Raymond Konopka' (Portugal)
2018	Governança Pública e Governança de TI: nível de adoção de melhores práticas de auditoria nos órgãos da Administração Pública Federal Brasileira	TMS ALGARVE 2018 – Tourism & Management Studies International Conference (Portugal)
2018	A new approach to determinant factors of local government debt: structural equations analysis	14th CIGAR Workshop 'Accounting for Budgeting and Fiscal Responsibility
2018	Developing EPSASs: looking back before going forward	8th "Azienda Pubblica Workshop – International Symposium 'Resilience, Sustainability, and Innovation in Public Services' and Workshop 'Managing Innovation in the Public Sector. Theory and Practice
2018	How are higher education institutions in Europe preparing professionals in public sector accounting? A comparative-international analysis	EGPA Spring Workshop, Permanent Study Group XII 'Users, use, usefulness and user needs: The challenges faced by public sector financial management
2018	Do members of parliament use budgetary and financial information? The Portuguese case	22th Annual Conference of the International Research Society for Pubic Management (IRSPM) Conference
2018	A sobreorçamentação da receita nos municípios: uma análise dos seus determinantes nos municípios portugueses	XXVIII Jornadas Luso-Espanholas de Gestão Científica 'Interioridade e Competitividade: Desafios Globais da Gestão'
2018	The use of budgetary and financial information by politicians: the case of members of parliament in Portugal	22th Annual Conference of the International Research Society for Pubic Management (IRSPM) Conference (United Kingdom)
2017	The contribution of pilot entities to the implementation of the new public sector accounting system in Portugal	XVI Congresso Internacional de Contabilidade e Auditoria (CICA) 'Da academia à profissão'
2017	Budgetary balances adjustments from Governmental Accounting into National Accounts in EU countries: can deficits	AIDEA 2017 – Convegno Nazionale AIDEA 'Tendenze nuove negli studi economico-aziendali – l'evoluzione dei

be prone to management?

rapporti azienda-società'

2017	The role of pilot entities in the institutionalization of public sector accounting reforms	16th Biennial CIGAR Conference - CIGAR network 30th anniversary, 'Future avenues for Public Sector Accounting: engaging research, practice and use'
2017	The institutionalization of public sector accounting reforms: the role of pilot entities	EGPA Spring Workshop, Permanent Study Group XII 'Financial sustainability of public administrations: the catalytic role of public financial management'
2017	The evaluation process of a Public Administration transparency ontology	21st IRSPM Annual Conference (G4 – Transparency and Open Government)
2017	A Contabilidade Pública no governo central de Cabo Verde: análise dos principais incentivos para a reforma	XXVII Jornadas Hispano-Lusas de Gestão Científica 'Localización y dinámicas competitivas en un entorno global'
2016	Budgetary balances adjustments from Governmental Accounting into National Accounts in EU countries: can deficits be prone to management?"	9th International EIASM Public Sector Conference
2016	The adoption of IPSASs in the Iberian Peninsula: the perspective of the standard-setters	The EGPA Spring Workshop, Permanent Study Group XII 'Innovations in public sector accounting standards: are EPSAS the best way to European harmonization?'
2016	Translating IPSASs into national standards: a comparison between Spain and Portugal	XVII Encontro AECA 'Desenvolvimento Sustentável – Novos desafios para a contabilidade e a gestão' (Portugal)
2015	The relationship between Management Accounting Systems and Budgets in the Public Hospitals	XV Congresso Internacional de Contabilidade e Auditoria "A Contabilidade e o Interesse Público"
2015	The use of budgetary and financial information by politicians in Portugal: the role of technical advisors	15th Biennial CIGAR Conference 'Making governmental accounting research more relevant: a practice-oriented approach'
2015	IPSASs adoption and implications on the differences in GA-NA budgetary balances: an empirical analysis within the context of the EU	The EGPA Spring workshop of Permanent Study Group XII ¿The Accountant, the Economist and the Politician and other stories in Public Sector Financial Management¿,

2015	A transparency ontology in the context of open government: a case derived from the Portuguese context	IRSPM Annual Conference 'Shaping the future – Re-invention or revolution?
2015	Fatores explicativos do nível de endividamento dos municípios portugueses: uma análise de dados em painel	XXV Jornadas Hispano-lusas de Gestión Científica 'Tendiendo puentes entre la investigación y la transferencia de conocimiento'
2015	Adequabilidade do relato financeiro: perceção dos decisores internos nos governos locais em Portugal	XXV Jornadas Hispano-lusas de Gestión Científica 'Tendiendo puentes entre la investigación y la transferencia de conocimiento'
2015	A conjuntura política-ideológica influencia o endividamento dos municípios?	XXIV Jornadas Luso-Espanholas de Gestão Científica 'O Contributo da Gestão para a Sustentabilidade das Organizações e da Sociedade'
2014	Uma ontologia para transparência no contexto do governo aberto	14ª Conferência da Associação Portuguesa de Sistemas de Informação (CAPSI) 'Os Sistemas de Informação na Saúde'
2014	Uma nova abordagem aos fatores determinantes do endividamento municipal: análise de equações estruturais	XVI Encuentro AECA 2014 'Recuperación económica: confianza e inversión en Europa' (Portugal)
2014	A perceção dos decisores internos locais sobre a adequabilidade do relato financeiro	XVI Encuentro AECA 2014 'Recuperación económica: confianza e inversión en Europa'
2014	Budgetary balances adjustments from Governmental Accounting into National Accounts in EU countries: can deficits be prone to management?	The EGPA Annual Conference, Permanent Study Group XII 'The past, the present and the future in public sector financial management: achievements, challenges and prospects'
2014	A influência da conjuntura económico-financeira no endividamento dos municípios portugueses	20th APDR Congress 'Renaissance of the Regions of Southern Europe' (track 6 – Regional and Local Public Finance)
2014	Transparência online na Administração Pública: definição dos itens de informação a disponibilizar na perspetiva dos cidadãos	9ª CISTI – Conferencia Ibérica de Sistemas y Tecnologías de Información

2014	Fatores explicativos da utilidade do relato financeiro para a tomada de decisões: perceção dos decisores internos locais	XXIV Jornadas Luso-Espanholas de Gestão Científica 'O Contributo da Gestão para a Sustentabilidade das Organizações e da Sociedade'
2013	O controlo interno afeta a utilidade da informação financeira para a tomada de decisões internas? Estudo empírico nos municípios portugueses	XVII Congreso AECA 'Ética y emprendimiento: valores para un nuevo desarrollo'
2013	O ciclo estratégico de endividamento nos municípios portugueses	XVII Congreso AECA 'Ética y emprendimiento: valores para un nuevo desarrollo'
2013	Os determinantes da divulgação de informação financeira na internet: evidência empírica nos municípios portugueses	XVII Congreso AECA 'Ética y emprendimiento: valores para un nuevo desarrollo'
2013	Debt limits in Local Government: theoretical analysis and empirical evidence in Portuguese municipalities	14th Biennial CIGAR Conference, 'In the Eye of the Storm: Public Sector Accounting, Financial Crisis and Austerity'
2013	Exploring determinant factors of differences between Governmental Accounting and National Accounting budgetary balances in EU member-States	XVII IRSPM Conference 'Public Sector responses to Global Crisis: New Challenges for politics and public management?
2012	Estudo do endividamento da Administração Local portuguesa: evidência empírica usando modelos de análise de dados em painel	XV Encuentro AECA 'Nuevos caminos para Europa: El papel de las empresas y los gobiernos'
2012	A utilidade do relato financeiro e as necessidades de informação para as tomadas de decisão internas: estudo empírico nos Municípios Portugueses	XV Encuentro AECA 'Nuevos caminos para Europa: El papel de las empresas y los gobiernos'
2012	Governmental Accounting versus National Accounts in EU countries: what counts for differences in the budgetary balances?	EIASM 7th International Conference on 'Accounting, Auditing & Management in Public Sector Reforms'
2012	Factores explicativos do nível de endividamento dos municípios do norte de Portugal	XXII Jornadas Luso-Espanholas de Gestão Científica 'Sociedade, Territórios e Organizações: Inclusões e competitividade'
2012	A utilidade do reporte financeiro para as tomadas de decisão internas nos Municípios Portugueses	XXII Jornadas Luso-Espanholas de Gestão Científica 'Sociedade, Territórios e Organizações: Inclusões e competitividade'

2012	Governmental Accounting versus National Accounts – implications of different accounting bases on EU member-States Central Government deficit/surplus”	13th Biennial CIGAR Conference ‘Bridging public sector and non-profit sector accounting’
2011	Transparência e responsabilização no Sector Público: um modelo de avaliação da informação disponibilizada na Internet	11ª Conferência da Associação Portuguesa de Sistemas de Informação (CAPSI) ‘A Gestão da Informação na era do Cloud Computing’
2011	Factores determinantes do endividamento na administração local portuguesa: evidência empírica nos municípios do Alto Trás-os-Montes	XVI Congreso AECA ‘Nuevo modelo económico: Empresa, Mercados y Culturas’
2011	Cash-accruals adjustments from Governmental Accounting to National Accounts: implications on the Italian, Portuguese and Spanish Central Governmental Budgetary Balances	XVI Congreso AECA ‘Nuevo modelo económico: Empresa, Mercados y Culturas’
2011	Transparência institucional e financeira do SEL em Portugal: análise da informação disponibilizada nos sítios Web	6ª Conferência Ibérica de Sistemas e Tecnologias de Informação (CISTI)
2011	Local Government financial transparency in Portugal and Italy: a comparative exploratory study on its determinants	13th Biennial CIGAR Conference ‘Bridging public sector and non-profit sector accounting’
2011	Factores Determinantes do Endividamento dos Municípios do Alto Trás-os-Montes	XIII Accounting and Auditing Congress ‘A Change in Management – ACIM 2011’
2011	Necessidades de informação para as tomadas de decisão internas e a utilidade do relato financeiro autárquico: o caso do município de Bragança	XIII Accounting and Auditing Congress ‘A Change in Management – ACIM 2011’
2011	Adjustments from Governmental Accounting to National Accounts: impact on the Iberian Countries’ Central Government deficit	XIII Accounting and Auditing Congress ‘A Change in Management – ACIM 2011’
2011	Local Government online financial transparency: a comparative analysis of Portuguese and Italian municipalities	XV IRSPM Conference ‘Value, Innovation and Partnership’

2010	Transparência nas Câmaras Municipais Portuguesas: informação divulgada nos sítios da Região Centro	10ª Conferência da Associação Portuguesa de Sistemas de Informação (CAPSI)
2010	Da Contabilidade Pública às Contas Nacionais: ajustamentos de transposição e impacto no défice das Administrações Públicas dos Países Ibéricos	XIV Encuentro AECA 'Innovación y responsabilidad: desafíos y soluciones'
2010	A informação produzida pelos Sistemas de Contabilidade de Custos nos Hospitais Públicos Portugueses: características e lacunas	XIV Encuentro AECA 'Innovación y responsabilidad: desafíos y soluciones'
2010	Citizens' demands and Local Government transparency: a comparative analysis of Portuguese and Italian municipalities' online financial information	10th CIGAR Workshop 'Stakeholders and key actors in the Public Sector financial management and accounting reforms'
2010	Annual Budgetary Procedures and Public Spending: a Business Intelligence Approach to Increase Transparency and Accountability	CROSSROAD Workshop 'Future Internet on ICT for Governance and Policy Modelling'
2009	Local government accounting system and efficiency: analyses in Portuguese municipalities	12th Biennial CIGAR Conference 'New Challenges for Public Sector Accounting'
2009	Governmental Accounting and National Accounts – divergences and implications on the public deficit in Portugal	12th Biennial CIGAR Conference 'New Challenges for Public Sector Accounting'
2008	Análise Orçamental dos Municípios Portugueses: situação entre 2005 e 2006	6º Congresso Nacional da Administração Pública 'Os Grandes Passos da Reforma'
2008	Contabilidade Pública e Contabilidade Nacional: principais diferenças e ajustamentos de transição em Portugal	XIII Encuentro AECA 'Contabilidad: Rumbo al futuro!'
2008	Efficiency Assessment in Portuguese Municipalities: an internal approach to management indicators	9th CIGAR workshop 'Materiality in Government Accounting and in Governmental Accounting'
2008	Does Accounting Compliance Improve Financial Performance? An Econometric analysis of Portuguese Local Government	The EGPA Conference

2008	Implementação dos procedimentos de Controlo Interno nos SAS do Ensino Superior público português	Conferência 'Modelos de Gestão e Governação do Ensino Superior'
2008	Portuguese Governmental Accounting reform and the relationship with the National Accounts	VII Congresso GRUDIS
2007	A Nova Lei das Finanças Locais e o reforço da consolidação orçamental	5º Congresso Nacional da Administração Pública
2007	Measuring Portuguese Local Government Relative Efficiency: a re-analysis	11th CIGAR Biennial 'Implementing Reforms in Public Sector Accounting: Problems, Changes and Results'
2006	11th CIGAR Biennial 'Implementing Reforms in Public Sector Accounting: Problems, Changes and Results'	8th CIGAR Workshop 'Performance Measurement in the Public Sector'
2006	The Relevance of the New Accounting System to Municipal Decision-Making in Portugal: An Empirical Analysis of the Internal Use of Information	
2005	Contributo do POCAL para o aumento da transparência nas contas dos Municípios Portugueses	3º Congresso Nacional da Administração Pública
2005	El uso de los indicadores de gestión en las cuentas anuales de los Ayuntamientos Portugueses	XIII Congreso de la Asociación Española de Contabilidad y Administración
2005	Compliance with the New System of Local Government Accounting in Portugal: empirical evidence and reasons for non-compliance	10th Biennial CIGAR Conference 'Accounting reform in the Public Sector: mimicry, fad or necessity?'
2005	Conformity and Diversity of Accounting and Financial Reporting in Portuguese Local Government	28th Annual Congress of the European Accounting Association
2004	Local Government accounting in Portugal: how the new system can lead to misinterpretation?	7th CIGAR Workshop
2004	Local Government Accounting in Portugal: recent changes and future tendencies	2nd International Conference on Accounting and Finance in Transition (ICAFT 2004)
2004	Should Internally Developed E-Commerce Websites be Capitalised and Amortised?	27th Annual Congress of the European Accounting Association

2003	A Reforma da Contabilidade Pública em Portugal: uma aplicação do Modelo de Contingência do Lüder	1º Congresso Nacional da Administração Pública 'Os Vectores de Mudança' (Portugal)
2003	Portuguese Governmental Accounting: an application of Lüder's Contingency Model	9th Biennial CIGAR Conference 'International Trends and Experiences in Government Accounting' (Norway)
1999	Factores Determinantes do Endividamento: Uma Análise em Painei	23º Encontro Nacional da Associação dos Programas de Pós-graduação em Administração (ENANPAD)
1999	A Informação Contabilística e o Desenvolvimento de Novos Produtos: uma reflexão crítica sobre a contribuição do Custeio Baseado nas Actividades (CBA)	IV Congresso Internacional de Custos
1999	Determinantes da Estrutura de Capitais: o Caso Português – 1990 a 1995	IX Jornadas Hispano-Lusas de Gestão Científica
1998	O Custeio Baseado nas Actividades (CBA) como ferramenta da gestão estratégica de custos – O papel do CBA na quantificação dos Custos da Qualidade	VII Jornadas de Contabilidade e Auditoria, Instituto Superior de Contabilidade e Administração de Coimbra
1998	Os Organismos de Capital de Risco (OCR's) como parceiros privilegiados das PME's	VII Jornadas de Contabilidade e Auditoria, Instituto Superior de Contabilidade e Administração de Coimbra

Supervision

	Thesis Title Role	Degree Subject (Type) Institution / Organization
2022 - Current	A Adoção das IPSAS e a Consolidação Fiscal: Desafios e Benefícios em Portugal e Expetativas para Angola Supervisor	Management (PhD) Universidade de Évora, Portugal
2021 - Current	Transparência, Condição Financeira e Sustentabilidade Financeira nos Governos Locais Co-supervisor	Management (PhD) Universidade de Coimbra Faculdade de Economia, Portugal
2019 - Current	A importância do planeamento estratégico para a eficácia da despesa municipal Co-supervisor	(PhD) Universidade de Coimbra Faculdade de Economia, Portugal

2017 - Current	O papel dos sistemas de Contabilidade de Gestão na elaboração dos orçamentos dos hospitais públicos portugueses Co-supervisor	(PhD) Universidade de Aveiro, Portugal
2019/09 - 2023/04	The institutionalization of the accrual accounting in the decision-making process: an empirical study in the Italian Regions Co-supervisor	Business Administration and Management (PhD) Università degli Studi di Pisa, Italy Università degli Studi di Sassari, Italy
2018 - 2022/04	Sustainable Development in Higher Education in Business Sciences: a multidimensional analysis in the Portuguese context Co-supervisor	Management (PhD) Universidade de Coimbra Faculdade de Economia, Portugal
2018 - 2021/07	The enforcement of accounting standards and the quality of financial information Co-supervisor	(PhD) Universidade de Coimbra Faculdade de Economia, Portugal
2020 - 2021	Relato de recursos humanos nas Instituições de Ensino Superior público em Portugal: divulgação de informação financeira e não financeira Supervisor	Accounting & Finance Universidade de Coimbra Faculdade de Economia, Portugal
2020 - 2021	Sustentabilidade Financeira e Contabilidade Governamental: o papel das IPSAS na sustentabilidade financeira dos governos centrais dos países Co-supervisor	Accounting & Finance (Master) Universidade de Coimbra Faculdade de Economia, Portugal
2020 - 2021	Determinantes da Divulgação da Informação Financeira: uma análise comparativa entre o POCP e o SNC-AP Co-supervisor	Accounting & Finance (Master) Universidade de Coimbra Faculdade de Economia, Portugal
2019 - 2020	Transparência e Desempenho Económico-Financeiro e Orçamental dos Municípios em Portugal Co-supervisor	Accounting & Finance (Master) Universidade de Coimbra Faculdade de Economia, Portugal
2018 - 2019	Governança dos organismos da administração pública federal brasileira Co-supervisor	Pós doutoramento (Other) Universidade de Coimbra Faculdade de Economia, Portugal
2018 - 2019	Vantagens e inconvenientes da implantação das IPSAS no Brasil sob a perspetiva do Tribunal de Contas da	(Master) Universidade de Coimbra Faculdade de Economia, Portugal

União
Supervisor

2017 - 2019	A transição para o SNC-AP: estudo de caso SASUC Supervisor	(Master) Universidade de Coimbra Faculdade de Economia, Portugal
2016 - 2018	A institucionalização de um novo sistema contabilístico: o caso da reforma da contabilidade pública no Governo Central de Cabo Verde Supervisor	(PhD) Universidade do Minho Escola de Economia e Gestão, Portugal
2016 - 2017	Reconhecimento e Mensuração dos Ativos Biológicos: o caso das Escolas Superiores Agrárias Portuguesas Supervisor	(Master) Universidade de Coimbra Faculdade de Economia, Portugal
2015 - 2016	O papel da Auditoria na promoção da Accountability – o caso das Instituições Portuguesas de Ensino Superior Público Supervisor	(Master) Universidade de Coimbra Faculdade de Economia, Portugal
2015 - 2016	A reforma da contabilidade do setor público brasileiro: os casos Brasil e da Justiça do Trabalho Supervisor	(Master) Universidade de Coimbra Faculdade de Economia, Portugal
2015 - 2016	Popular Reporting nos municípios portugueses Supervisor	(Master) Universidade de Coimbra Faculdade de Economia, Portugal
2015 - 2016	A sobreorçamentação da receita nos municípios portugueses e seus determinantes: uma análise empírica de 2005-2014 Supervisor	(Master) Universidade de Coimbra Faculdade de Economia, Portugal
2013 - 2014	Sistema de Controlo Interno na Administração Central do Estado: o caso dos organismos do Ministério das Finanças Co-supervisor	(Master) Universidade de Coimbra Faculdade de Economia, Portugal
2012 - 2013	As determinantes das modificações orçamentais: evidência empírica dos municípios da Região Centro de Portugal Supervisor	(Master) Universidade de Coimbra Faculdade de Economia, Portugal
2012 - 2013	A Administração Financeira do Estado: a Gestão Orçamental em Cabo Verde em perspetiva comparativa com	(Master) Universidade de Coimbra Faculdade de Economia, Portugal

Portugal
Supervisor

2012 - 2013	O Uso da Informação da Contabilidade de Custos para as Tomadas de Decisão Municipais: Estudos de Caso em Municípios da Região Centro de Portugal Supervisor	(Master) Universidade de Coimbra Faculdade de Economia, Portugal
2011 - 2013	A influência das políticas de financiamento no desempenho económico-financeiro dos hospitais públicos portugueses: o caso da contratualização nos Hospitais E.P.E. Co-supervisor	(Master) Universidade de Coimbra Faculdade de Economia, Portugal
2009 - 2012	Utilidade da informação financeira autárquica para as tomadas de decisão dos utilizadores internos em Portugal Co-supervisor	(PhD) Universidad Autónoma de Madrid, Spain
2009 - 2012	Factores Determinantes do Endividamento da Administração Local: o caso dos municípios portugueses Co-supervisor	(PhD) Universidad Autónoma de Madrid, Spain
2008 - 2009	A Avaliação da Eficiência nos Municípios Portugueses: Uma Abordagem Interna de Indicadores de Gestão Supervisor	(Master) Instituto Superior Bissaya Barreto, Portugal
2008 - 2009	A adopção do POCP nos Serviços e Fundos Autónomos: (r)evolução ou harmonização? Supervisor	(Master) Universidade de Coimbra Faculdade de Economia, Portugal
2008 - 2009	Gestão hospitalar: indicadores de gestão para os estabelecimentos militares de saúde Co-supervisor	(Master) Universidade de Coimbra Faculdade de Economia, Portugal
2007 - 2009	A auditoria interna nos municípios portugueses Supervisor	(Master) Universidade de Coimbra Faculdade de Economia, Portugal
2005 - 2009	Contabilidade Pública e Contabilidade Nacional – principais divergências e suas implicações nos agregados macroeconómicos em Portugal Supervisor	(PhD) ISCTE-Instituto Universitário de Lisboa, Portugal

2007 - 2008	A Implementação do Sistema de Controlo Interno no âmbito do Plano Oficial de Contas para o sector da Educação (POC-E) Supervisor	(Master) Instituto Superior Bissaya Barreto, Portugal
-------------	---	--

Event organisation

	Event name Type of event (Role)	Institution / Organization
2007/06 - Current	11th Biennial CIGAR Conference (20th anniversary of the Network), including doctoral symposium (2007/06/12 - 2007/06/15) Conference (President of the Organising Committee)	Universidade de Coimbra Faculdade de Economia, Portugal
2023/01/27 - 2023/01/28	XXII GRUDIS Conference and Doctoral Colloquium (2023/01/27 - 2023/01/28) Conference (President of the Organising Committee)	Universidade de Coimbra Faculdade de Economia, Portugal
2022/11/07 - 2022/11/08	IRSPM PSAAG Workshop - Digitalization in the public sector: opportunities and challenges for accounting and accountability (2022/11/07 - 2022/11/08) Workshop (Co-organisor)	Universidade de Coimbra Faculdade de Economia, Portugal
2021/10/29 - 2021/10/29	XV GRUDIS Workshop - Pandemia, Contabilidade e Sustentabilidade (2021/10) Workshop (Member of the Organising Committee)	Universidade de Coimbra Faculdade de Economia, Portugal
2021/05/20 - 2021/05/21	III Congresso Internacional da Contabilidade Pública «Contabilidade Pública e Indústria 4.0» (2021/05/20 - 2021/05/21) Congress (Co-organisor)	OCC/ISCA-UA, Portugal
2007 - 2019	Co-chair of CIGAR PhD symposium (Biennial between 2007 and 2010, and annual since 2011) (2007 - 2019) Symposium	
2017 - 2018	I e II Ciclo de Seminários - Accountability, Transparência e Participação no Setor Público (2017 - 2018) Seminar (Co-organisor)	Universidade do Minho Centro de Investigação em Ciência Política, Portugal Universidade de Coimbra Faculdade de Economia, Portugal Instituto Politécnico de Bragança Escola Superior de Comunicação Administração e Turismo, Portugal

2017/06/07 - 2017/06/09	16th CIGAR Biennial Conference (30th Anniversary of the Network), including doctoral symposium (2017/06/07 - 2017/06/09) Conference (President of the Organising Committee)	Universidade de Coimbra Faculdade de Economia, Portugal Instituto Politécnico do Cávado e do Ave Centro de Investigação em Contabilidade e Fiscalidade, Portugal
2014 - 2014	Spring Workshop do EGPA Permanent Study Group XII 'New challenges for public sector accounting: IPSASs, Budgetary Reporting and National Accounts' (2014/05/08 - 2014/05/09) Meeting (Co-organisator)	ISCTE-Instituto Universitário de Lisboa, Portugal

Event participation

	Activity description Type of event	Event name Institution / Organization
2022/11/03 - Current	Auditing and political accountability in local government dealing with paradoxes in the relationship between the executive and the council (HOUSE OF LORDS, LONDON) Round table	PMM Live! 2022, Thursday 3rd November, 17:00-19:30. House of Lords, Committee Room G Public Money and Management, United Kingdom House of Lords, United Kingdom
2022/10/05 - Current	The future of standard-setting and reporting in the public sector Round table	The future of standard-setting and reporting in the public sector European Accounting Association, Belgium
2022/07/20 - Current	Accounting Education and its Relevance for Politicians and Policy Makers Seminar	Webinar series Looking ahead: Reflections on Impactful Accounting Education Instituto Politécnico do Porto Instituto Superior de Contabilidade e Administração do Porto, Portugal
2021/11/06 - Current	The use of public sector (financial) reporting information by politicians Seminar	Ciclo de Seminários de Investigação do CEFAGE – Centro de Estudos e Formação Avançada em Gestão e Economia Universidade de Évora, Portugal
2021/07/09 - Current	Pandemia, vulnerabilidade e relato financeiro na Administração Local Seminar	Seminário de encerramento do curso de pós-graduação em SNC-AP IPCA, Escola Superior de Gestão, Portugal
2023/04/27 - 2023/04/28	KEYNOTE SPEACH Reflections on Public Sector Accounting harmonization and reforms	2023 Spring Workshop, EGPA PSG XII Public Sector Financial Management, "Challenges and opportunities in

adoption/adaption processes
Workshop

public sector financial management
and reporting”.

Sveučilište u Zagrebu Ekonomski
Fakultet Knjižnično dokumentacijski
centar, Croatia

2021/05/20 - 2021/05/21	KEYNOTE SPEECH Public Sector Accounting in Portugal: taking stock of the recent reforms Conference	no III Congresso Internacional de Contabilidade Pública – “Contabilidade Pública e Indústria 4.0” (sessão em Harmonização da Contabilidade Pública: perspectivas nacionais e internacionais) OCC-ISCA-UA, Portugal
2020/11/20 - 2020/11/20	KEYNOTE SPEECH Public Sector Accounting reforms challenges: IPSAS, EPSAS and SNC-AP Meeting	Celebrate the International Accounting Day Tunisian Accounting Association Webinar Series, Tunisia
2020/06/28 - 2020/06/29	KEYNOTE SPEECH Research issues in Public Sector Accounting: topics, theories and methods Conference	VI USP Doctoral Consortium in Accounting Research (ONLINE EVENT) and XX International Conference in Accounting and XVII Congress USP of Scientific Initiation to Accounting; School of Economics, Business and Accounting, University of São Paulo, Brazil (FEA-USP) Universidade Federal de São Paulo - Campus São Paulo, Brazil
2020/03/02 - 2020/03/03	Keynote speaker: Are higher education institutions in Europe preparing students for IPSAS? Meeting	20th Annual OECD Senior Financial Management and Reporting Officials Symposium OECD, France
2019/10/17 - 2019/10/18	Keynote speaker: Reforma da Contabilidade Pública na Europa: caminhos e possibilidades Conference	3º Congresso UFU de Contabilidade Universidade Federal de Uberlândia - Campus Umuarama, Brazil
2019/10 - 2019/10	Keynote speaker: Contabilidade Pública e Controlo Conference	2º Forum da Rede de Gestão Pública do Piauí (REGEPI), «Compliance na Gestão Pública» Universidade Federal do Piauí, Brazil
2018/08/30 - 2018/09/02	Keynote speaker: Public sector accounting reforms: Portugal in the European context Congress	II CONICAT – Congresso de Ciências Contábeis e Atuariais Universidade Federal da Paraíba, Brazil
2018/07/25 - 2018/07/27	Keynote speaker: Public sector accounting reforms and the use of accounting information by politicians: a multi-perspective analysis in the Portuguese context	XVIII International Conference in Accounting Universidade de São Paulo, Brazil

Conference

2016/05/05 - 2016/05/06	Keynote speaker: Public sector accounting in Portugal towards IPSASs: the new SNC-AP Meeting	Spring Workshop do EGPA Permanent Study Group XII 'Public Sector Accounting standard-setting in Europe: state of the art' Università degli Studi di Modena e Reggio Emilia, Italy
2014/05/08 - 2014/05/09	Keynote speaker: Public sector accounting in Portugal: reforms towards international and business accounting harmonization Meeting	Spring Workshop do EGPA Permanent Study Group XII 'New challenges for public sector accounting: IPSASs, Budgetary Reporting and National Accounts' ISCTE-Instituto Universitário de Lisboa, Portugal

Jury of academic degree

	Theme Role	Candidate name (Type of degree) Institution / Organization
2023/06	Management control systems use in military defense organizations: a levers of control analysis of the portuguese armed forces (Thesis) Arguer	Luís Godinho (PhD) ISEG Lisbon School of Economics and Management, Portugal
2023/05	Participatory governance in the local governments: the participatory budgeting (Thesis) Arguer	Valentina Santolomasa (PhD) Università degli Studi Roma Tre, Italy
2023/02	Uma perspetiva institucional sobre a mudança da contabilidade pública em Portugal: do POCP ao SNC-AP (Thesis) Main arguer	Susana Silva (PhD) Universidade do Minho, Portugal
2022/07	Geração de Valor a partir de Dados Governamentais Abertos no Setor Público (Thesis) Main arguer	Vanessa Oliveira de Oliveira (PhD) Universidade da Beira Interior, Portugal
2022/02	Financial and Non-Financial Sustainability in Spanish Local Governments (Thesis) Arguer	Laura Ripoll (PhD) Universidad de Zaragoza, Spain
2021/12	Accounting, reporting, auditing and public accountability of Public-Private Partnerships: the Portuguese experience (Thesis) Main arguer	Luis Cracel Viana (PhD) Universidade do Porto, Portugal

2021/06	Ensaaios sobre a perceção de accountability e o seu exercício nos municípios portugueses (Thesis) Main arguer	Maria Cristina Couto (PhD) Universidade de Aveiro, Portugal
2020/04	Reporte diferenciado para os municípios brasileiros (Thesis) Arguer	Maiara Sasso (Other) Universidade de São Paulo Faculdade de Economia Administração e Contabilidade, Brazil
2020	Towards a broader vision of open government in the higher education sector (Thesis) Arguer	Laura Saraite Sariene (PhD) Universidad de Almería, Spain
2019	O princípio da eficiência em Contabilidade Pública: a alocação de recursos públicos para a geração de educação e saúde nos Estados brasileiros (Thesis) Arguer	Marilene Soares (PhD) Universidade do Minho, Portugal
2019	Analysis of public finances in Latin America: transparency, trust and governance (Thesis) Arguer	Lorenzo Estrada (PhD) Universidad de Murcia, Spain
2018	Qualidade das Contas Públicas: identidades básicas e consistência interna (Thesis) Arguer	Fernando Alves (PhD) ISCTE-Instituto Universitário de Lisboa, Portugal
2018	A Contabilidade do Governo Local no Período Pombalino e pós-Pombalino: O Município do Porto (Thesis) Arguer	Armindo Lima (PhD) Universidade do Minho, Portugal
2018	The Impacts of Organizational, Managerial and Socioeconomic Factors on Municipal Financial Conditions of Bangladesh (Thesis) Arguer	A B M Mahbub Alam (PhD) Murdoch University - Mandurah Campus, Australia
2017	Capital intelectual: uma análise de conteúdo nos Relatórios de Gestão das Universidades Públicas Federais do sudeste brasileiro (Thesis) Arguer	Telma Silva (PhD) Universidade de Aveiro, Portugal
2017	Ley de Acceso a la Información Pública: cumplimiento e implementación en los gobiernos locales (Freedom Of Information Act: compliance and implementation in local governments	Alejandro Sáez-Martín (PhD) Universidad de Almería, Spain

(Thesis) Arguer

2016	Determinantes da gestão de verbas da educação em municípios do Brasil (Thesis) Arguer	Agnaldo Silva (PhD) Universidade de Aveiro, Portugal
2015	Divulgação online da Informação Financeira nos Governos Locais do MERCOSUL (Thesis) Arguer	Fábio Magalhães (PhD) Universidade de Aveiro, Portugal
2015	Relação entre Regulação das Ordens Profissionais e Gestão Jurisdicional dos Profissionais de Contabilidade: Estudo Comparado entre Portugal e o Brasil (Thesis) Arguer	Maria das Graças de Almeida (PhD) Universidade do Minho, Portugal
2015	Ciclos Políticos Presupuestarios y Gasto Público Municipal (Thesis) Arguer	Cristina Vicente Oliva (PhD) Universidad de Murcia, Spain
2014	Relato financeiro diferenciado: determinantes e a necessidade de harmonização internacional (Thesis) Arguer	Sérgio Pontes (PhD) ISCTE-Instituto Universitário de Lisboa, Portugal
2014	A profissão de contabilista em Portugal: evidência empírica em alunos e profissionais (Thesis) Arguer	Célia Vicente (PhD) ISCTE-Instituto Universitário de Lisboa, Portugal
2014	The economic consequences of Portuguese State's movement towards business sector (Thesis) Arguer	João Fonseca (PhD) Universidade de Aveiro, Portugal
2013	Perceptions of Benefits and challenges of Public Sector Accounting reforms: a cross-sectional comparison between Brazilian and English Local Governments Thesis Member	Bruno Mangualde (Master) University of Birmingham Birmingham Business School, United Kingdom
2013	Federal government accounting in The Islamic Republic of Pakistan (Thesis) Arguer	Imtiaz Badshah (PhD) Nord Universitet - Bodo Campus, Norway
2012	Determinant factors of functional decentralisation and externalisation of local public services (Thesis) Arguer	Beatriz Cuadrado Ballesteros (PhD) Universidad de Salamanca, Spain

2011	A Relação entre o Contexto, o Uso de Práticas de Medida e Gestão de Desempenho e o Desempenho Organizacional – Evidência Empírica no Sector Público (Thesis) Arguer	Agostinha Patrícia Gomes (PhD) Universidade do Minho, Portugal
2011	Análise do comportamento dos investidores: estudo do hearing behaviour no mercado de capitais português (Thesis) Arguer	Teresa Leite (PhD) Universidade de Trás-os-Montes e Alto Douro, Portugal
2011	O contributo da Contabilidade para a definição de indicadores de desempenho: o caso das Instituições de Ensino Superior (Thesis) Arguer	Carmen Leal (PhD) Universidade de Trás-os-Montes e Alto Douro, Portugal
2011	Gestión financiera y transparencia en el Sector Público local español (Thesis) Arguer	M. Dolores Guillamón López (PhD) Universidad de Murcia, Spain
2010	O papel da informação contabilística e do controlo externo no processo de accountability: o caso dos municípios portugueses (Thesis) Arguer	Alexandra Carvalho (PhD) Universidade de Vigo, Spain
2010	O reconhecimento e a valoração dos activos públicos – o caso dos Imobilizados Corpóreos e dos Bens de Domínio Público dos municípios portugueses (Thesis) Arguer	Susana Rua (PhD) Universidade de Vigo, Spain

Association member

	Society Organization	Role
2013/04 - Current	IRSPM - International Research Society for Public Management	Member of the Special Interest Group (SIG) em “Accounting, Accountability and Performance Measurement”
2011/09 - Current	EGPA - European Group for Public Management	Member of the Permanent Study Group (PSG) XII in “Public Sector Financial Management”
2008/08 - Current	GRUDIS - Rede Portuguesa de Investigação em Contabilidade	Membro desde 2008. Embaixadora na FEUC desde 2018.
2007/06 - Current	CIGAR - Comparative International Governmental Accounting Research	Board Member; Chair between June 2019 and June 2023

Committee member

	Activity description Role	Institution / Organization
2024/02 - Current	Member of the Public Sector Accounting Committee of the European Accounting Association Member	European Accounting Association, Belgium
2020/01 - Current	International Public Sector Accounting Standards Board - Academic Advisory Group (IPSASB-AAG), This group aims in particular to support the IPSASB Research Forum, namely by suggesting research topics with an impact on IPSAS and helping in the selection of research projects for the award of grants. Member	IFAC-IPSASB, United States
2013/02 - 2017/10	Member of the Portuguese Public Sector Accounting Standard-setting Committee Member	Comissão de Normalização Contabilística , Portugal

Conference scientific committee

	Conference title	Conference host
2016 - 2024	I, II e IV Congresso Internacional de Contabilidade Pública (trianual)	Ordem dos Contabilistas Certificados e outros
2017 - 2023	XVI e XVIII Congresso Internacional de Contabilidade e Auditoria (bianual)	Ordem dos Contabilistas Certificados e outros
2015 - 2020	XIV a XIX Conferência Grudis e Doctoral Colloquium (anual)	vários
2019/07 - 2019/07	XIX USP International Conference in Accounting e XVI Congresso USP	Universidade de São Paulo
2014 - 2019	1st to 6th International Workshop on ICT for Auditing (anual)	CISTI – Conferencia Ibérica de Sistemas y Tecnologías de Información e outros
2018/04 - 2018/04	22nd annual conference 'Creating and co-creating value in public service delivery'	International Research Society for Public Management (IRSPM)
2012 - 2018	XV a XVIII Encuentro AECA (biennial)	Asociación Española de Contabilidad y Administración de Empresas

Course / Discipline taught

	Academic session	Degree Subject (Type)	Institution / Organization
2004 - Current	Contabilidade Pública	(Mestrado)	Universidade de Coimbra Faculdade de Economia,

1996 - Current	Contabilidade Financeira	(Licenciatura)	Universidade de Coimbra Faculdade de Economia, Portugal
2011 - 2012	Contabilità degli Enti Locali	(Magister)	Università degli Studi di Modena e Reggio Emilia, Italy
2011 - 2012	Contabilità e Controllo di Gestione nelle Aziende Pubbliche	(Magister)	Università degli Studi di Modena e Reggio Emilia, Italy
1998 - 2008	Contabilidade de Gestão	(Licenciatura)	Universidade de Coimbra Faculdade de Economia, Portugal

Journal scientific committee

	Journal title (ISSN)	Publisher
2018 - 2020	Journal of Public Budgeting Accounting & Financial Management (1945-1814)	Emerald (MCB UP)
2019 - 2019	International Journal of Public Sector Management (0951-3558)	Emerald (MCB UP)
2019 - 2019	Journal of Comparative Policy Analysis Research and Practice (1572-5448)	Informa UK (Taylor & Francis)
2018 - 2019	Revista de Administração Pública (1982-3134)	SciELO
2013 - 2019	Public Money & Management (1467-9302)	Informa UK (Taylor & Francis)
2017 - 2017	International Journal of Public Administration (1532-4265)	Informa UK (Taylor & Francis)
2008 - 2015	Journal of Accounting and Organizational Change	
2014 - 2014	Political Studies Review (1478-9299)	SAGE Publications
2011 - 2011	Local Government Studies (1743-9388)	Informa UK (Taylor & Francis)
2010 - 2010	Financial Accountability and Management (1468-0408)	Wiley (Blackwell Publishing)

Distinctions

Other distinction

2015	Melhor artigo na área de finanças públicas Universidade de Vigo - Campus Ourense, Spain
2013	Prémio Luís Chaves de Almeida Associação Portuguesa de Tecnicos da Contabilidade, Portugal
2010	Prémio Luís Chaves de Almeida Associação Portuguesa de Tecnicos da Contabilidade, Portugal
1999	MENÇÃO HONROSA Associação Nacional dos Programas de Pós-graduação em Administração (ANPAD), Brazil