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## Ana Conceição

### Deputy Dean

ISCTE Business School

### Professora Auxiliar

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### Associate Researcher

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## Contacts

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## Curriculum

Ana Conceição (publication name, Conceição, A.) is an Assistant Professor of Management Accounting and Control at ISCTE-IUL (Lisbon, Portugal). She holds a PhD from ISCTE-IUL. Prior to joining ISCTE-IUL she was Professor at Escola Naval where she taught Accounting, Auditing and Financial Management.

## Research Interests

Management Accounting and Control / Activity-Based Costing and Management (ABC/M) / Time-Driven ABC / Case Studies / Institutional Theory in Accounting Research

## Academic Qualifications

University/Institution	Type	Degree	Period
ISCTE-Instituto Universitario de Lisboa	PhD	Contabilidade	2019
Instituto de Estudos Superiores Militares	Technical Specialization Course	Curso de Promoção a Oficial Superior da Marinha	2011
ISCTE Business School	M.Sc.	Contabilidade	2010
ISCTE-Instituto Universitario de Lisboa	Post-graduation	Auditoria e Revisão de Contas	2008
Universidade Autonoma de Lisboa	Licenciate	Gestão de Empresas	2003
Escola Naval	Licenciate	Ciências Militares Navais, Administração Naval	1999

Teaching Activities				
Teaching Year	Sem.	Course Name	Degree(s)	Coord
2025/2026	2º	Management Control and Business Intelligence	Institutional Degree in ISCTE Business School;	Yes
2025/2026	2º	Management Accounting	Bachelor Degree in Industrial Management and Logistics; Bachelor Degree in Finance and Accounting; Bachelor Degree in Management;	No
2025/2026	1º	Public Internal Control Systems	Post Graduation Program in Public Finance;	No
2024/2025	2º	Managerial Accounting		Yes
2024/2025	2º	Management Control for Value Creation	Master Degree in Accounting and Management Control;	Yes
2024/2025	2º	Management Accounting I		No
2023/2024	2º	Managerial Accounting		Yes
2023/2024	2º	Marketing Accountability		Yes
2023/2024	2º	Management Accounting I		No
2022/2023	2º	Managerial Accounting		Yes
2022/2023	2º	Management Accounting I		No
2022/2023	1º	Marketing Accountability		Yes
2021/2022	2º	Managerial Accounting		Yes
2021/2022	2º	Management Accounting I	Bachelor Degree in Economics;	No

2021/2022	1º	Marketing Accountability		Yes
2020/2021	2º	Management Accounting I		No

## Supervisions

### • Ph.D. Thesis

- Ongoing

	Student Name	Title/Topic	Language	Status	Institution
1	André Pombo Ferreira Dias	Management Accounting in the Portuguese Navy	English	Developing	Iscte
2	QIU Shi	Assessing factors influencing the adoption and implementation of Attending Incharge model: Insights from Chinese public hospitals	English	Developing	Iscte
3	Rui Pedro Caseiro Mesquita	Adaptations in Cost Accounting for a Multi-project Environment	English	Developing	Iscte
4	Maria de Fátima Lopes Antunes	Accounting history: Insights from a Portuguese corporation on the 20th century	English	Developing	Iscte
5	Shi QIU	Research on reform performance and influencing factors of "attending incharge"	English	Developing	Iscte

### • M.Sc. Dissertations

- Ongoing

	Student Name	Title/Topic	Language	Status	Institution
1	Maria Beatriz Oliveira e Silva	Designing a Balanced Scorecard for a pharmaceutical industry company	English	Developing	Iscte
2	David Fernando Manuel de Deus	Development of a costing system for a company in the wine sector: The case of Zwine Company	English	Developing	Iscte
3	Mian Muhammad Sufyan Mahmood	Leadership, Sustainability, and Organizational Performance in Resource-Based Manufacturing Industries: A Systematic Literature Review	--	Developing	Iscte
4	Jiajia Luo	Designing a Balanced Scorecard-Based Framework for Performance Evaluation in a Public Hospital in China	--	Developing	Iscte

5	Abdul Rahman Nassar	A Comparative Study of ABC and Traditional Costing in Manufacturing: Implications for Profitability Analysis.	--	Developing	Iscte
6	Francisco Paiva Nogueira de Brito	Business Intelligence and Artificial Intelligence impact on operations: Case study of Pingo Doce	--	Developing	Iscte
7	Edoardo Vignola	Cost analysis of a construction company	--	Developing	Iscte
8	Ehtisham Munir	"Sistemas de Custeio em PME: Uma Revisão Sistemática da Literatura sobre Adoção, Barreiras e Impacto na Tomada de Decisão."	--	Developing	Iscte
9	António Maria Goulão Pinheiro Caeiro Augusto	Balanced Scorecard applied to a food retail and DIY company in the same group.	--	Developing	Iscte
10	Saif Hasan	Examining the Impact of ESG Performance and Environmental Certification on Market Value in Malaysian Manufacturing Companies	--	Developing	Iscte
11	Maria Inês Almeida Sousa	How European banks are applying European Directive 2014/95/EU.	--	Developing	Iscte
12	Miriam Marseglia	The adoption and implementation of the Uniform System of Accounts for the Lodging Industry in the major hotel chains operating in Italy	--	Developing	Iscte

#### - Concluded

	Student Name	Title/Topic	Language	Institution	Concluding Year
1	Catarina Lopes Camarinha Branco Simões	Assessing IFRS17: Enhancing transparency and comparability in European insurance accounting	English	Iscte	2025
2	Vanessa Cristina Fernandes dos Santos	Voluntary vs Mandatory Modern Slavery Reporting: A Cross-Country Analysis of Firms' Compliance Behaviour	English	Iscte	2025
3	Beatriz Rocha Alemão	Development of a Management Control System for an SME - A Case study in a small and medium-sized company	Portuguese	Iscte	2024
4	Iuri Filipe Monteiro Tavares	Balanced Scorecard na NOS: Uma avaliação na ótica do investidor	Portuguese	Iscte	2024

5	Catarina Goulão Pinheiro Caeiro Augusto	The development of a Balanced Scorecard for a self-made pastry shop	English	Iscte	2024
6	Marisa da Luz Malhado	Sustainability Balanced Scorecard Conceptualization for EDP Renováveis, S.A. from a stakeholder perspective	Portuguese	Iscte	2024
7	Filipe Bray da Silva Vaz	Management control in the private health sector: Assessment of the knowledge of health professionals	Portuguese	Iscte	2023
8	Carlos Dinis Alves Gomes	Development and operation of a Balanced Scorecard in a water and wastewater company (Company Water)	Portuguese	Iscte	2023
9	André Ricardo Costa Caldeirão	Balanced Scorecard: Management Control Analysis in a Private Dental Healthcare Clinic	Portuguese	Iscte	2023
10	Rita Fortes Realista	Drivers and Barriers of Task Force Climate-related Financial Disclosures (TCFD) Implementation: The Example of EDP	English	Iscte	2023
11	Carolina da Gama Castel-Branco e Brito	The impact of the COVID-19 pandemic on the Pharmaceutical Industry - The determining factors to ensure the profitability of the sector	English	Iscte	2023
12	Ana Maria Silvestre Martiniano	Fiscal divergence in the automotive sector of the Iberian Peninsula	Portuguese	Iscte	2022
13	Pedro Nuno Coelho Gomes	Application of the Balanced Scorecard in a company in the industrial maintenance market: Energy subsector	English	Iscte	2022
14	João Pedro Martins Sousa	Study on the implementation of the ABB budgeting system, in a public entity, applied to the Supply Department	Portuguese	Escola Naval	2020
15	Raquel Andreia Martins Brigas	Manual of Internal Control in the Scope of Public Procurement: a Proposal for the Ships Directorate	Portuguese	Escola Naval	2016

## • M.Sc. Final Projects

### - Concluded

	Student Name	Title/Topic	Language	Institution	Concluding Year
1	André Rocha Mestre	ABC Model in Public Higher Education: Case Study at FMDUL	Portuguese	Iscte	2025
2	Margarida Tigeleiro Mendes Pinto da Silveira	Conceptualisation of a Costing System for a Road Haulage Company	Portuguese	Iscte	2024

3	David Fernando Manuel de Deus	A Costing System in a Wine Company: The Homogeneous Cost Pool Method versus the Activity-Based Costing	Portuguese	Iscte	2022
4	Pedro Nuno Coelho Gomes	Development of a Balanced Scorecard for a small and medium enterprise in the energy subsector	Portuguese	Iscte	2022

## Total Citations

Web of Science®	30
Scopus	26

## Publications

### • Scientific Journals

#### - Scientific journal paper

1	Major, M., Clegg, S. & Conceição, A. (2025). Issues of identity and emotions in the hybridization of NHS hospitals: The role of activity-based costing as a strategy. <i>Financial Accountability and Management</i> . 41 (4), 651-671
2	Conceição, A., Picoito, C. & Major, M. (2024). Implementing an hospital accreditation programme in a context of NPM reforms: Pressures and conflicting logics. <i>Public Money and Management</i> . 44 (3), 244-251 - Times Cited Web of Science®: 5 - Times Cited Scopus: 4 - Times Cited Google Scholar: 13
3	Conceição, A., Major, M. & Clegg, S. (2023). Project ABC: Unanticipated affinities and affect in hospital health care. <i>Financial Accountability and Management</i> . 39 (3), 569-592 - Times Cited Web of Science®: 4 - Times Cited Scopus: 4 - Times Cited Google Scholar: 7
4	Frias, A., Conceição, A. & Lourenço, C. (2023). Design of management accounting systems in public administration: A case study. <i>European Journal of Applied Business and Management</i> . sp. issue, 14-32
5	Major, M., Conceição, A. & Clegg, S. (2018). When institutional entrepreneurship failed: the case of a responsibility centre in a Portuguese hospital. <i>Accounting, Auditing and Accountability Journal</i> . 31 (4), 1199-1229 - Times Cited Web of Science®: 20 - Times Cited Scopus: 13 - Times Cited Google Scholar: 31
6	Conceição, A. & Major, M. (2011). Use of the Six Sigma by the 500 Largest Companies in Portugal. <i>RBGN - Revista Brasileira de Gestão de Negócios</i> . 13 (40), 312-331 - Times Cited Web of Science®: 1 - Times Cited Scopus: 5 - Times Cited Google Scholar: 2

## • Books and Book Chapters

### - Book chapter

1	Major, M., Conceição, A. & Clegg, S. (2023). Mechanisms of accountability and governance: Management accounting and control. In Garry D. Carnegie, Christopher J. Napier (Ed.), Handbook of accounting, accountability and governance. (pp. 119-143).: Edward Elgar Publishing. - Times Cited Google Scholar: 1
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## • Conferences/Workshops and Talks

### - Publication in conference proceedings

1	Caldeirão, A. & Conceição, A. (2024). Balanced Scorecard: Management control analysis in a private dental healthcare clinic. In Ana Pinto Borges, Elvira Vieira, Albertina Paula Monteiro (Ed.), Proceedings of the International Workshop on Accounting and Taxation (IWAT2024). (pp. 246-263). Porto: ISAG - European Business School.
2	Deus, D., Major, M. & Conceição, A. (2023). Cálculo de custos numa empresa vitivinícola: Método departamental versus Custeio Baseado em Atividades. In Borges, A. P., Vieira, E., and Monteiro, A. (Ed.), Proceedings of the International Workshop Accounting and Taxation (IWAT2023). (pp. 366-392). Porto: ISAG - European Business School.
3	Gomes, P., Conceição, A. & Major, M. (2023). Preparação de um Balanced Scorecard para uma Pequena e Média Empresa no subsector da energia. In Borges, A. P., Vieira, E., and Monteiro, A. (Ed.), Proceedings of the International Workshop Accounting and Taxation (IWAT2023). (pp. 211-230). Porto: ISAG - European Business School.
4	Frias, A., Lourenço, C. & Conceição, A. (2023). Design of management accounting systems in public administration: A case study. In Borges, A. P., Vieira, E., and Monteiro, A. (Ed.), Proceedings of the International Workshop Accounting and Taxation (IWAT2023). (pp. 336-353). Porto: ISAG - European Business School.
5	Conceição, A., Major, M. & Clegg, S. (2022). ABC bridging tensions between logics of care and business: The perspective of paradox theory. In Ender Demir (Ed.), 40th EBES Conference: Program and Abstract Book.: EBES Publications.

### - Talk

1	Dias, A., Conceição, A. & Major, M. (2025). Revealing the path constitution of public value strategy: A longitudinal case study in Portuguese Navy. 14th ENROAC Conference.
2	Major, M., Clegg, S. & Conceição, A. (2024). Identity and Emotions in the Hybridization of the Portuguese NHS Hospitals: The Case of ABC. Research Seminar, Universidade Europeia.
3	Maria, Major, Clegg, S. & Conceição, A. (2024). Issues of Identity and Emotions in the Hybridization of NHS Hospitals: The Role of Activity-Based Costing. International Congress of Accounting History.
4	Major, M., Clegg, S. & Conceição, A. (2023). Emotions and identity issues in the hybridization of the Portuguese NHS hospitals. Research Seminar, Universidade Europeia.
5	Pimentel, L. & Conceição, A. (2023). Management accounting innovations and institutionalization process: A case study in the public sector. 13th ENROAC Conference .

6	Major, M., Clegg, S. & Conceição, A. (2023). Identity and Emotions in the Hybridization of the Portuguese NHS Hospitals: The Case of ABC. 13th ENROAC Conference .
7	Major, M., Clegg, S. & Conceição, A. (2023). Emotions and identity issues in the hybridization of the Portuguese NHS hospitals: The case of activity-based costing implementation. 45th EAA Annual Congress.
8	Conceição, A. (2022). Discussant do paper Performance management and boundary spanning roles for horizontal coordination: Insights from intra-organizational collaboration. 13th Conference on New Directions in Management Accounting.
9	Conceição, A., Major, M. & Clegg, S. (2022). Project ABC: Bridging tensions between institutional logics of care and business in healthcare. 13th Conference on New Directions in Management Accounting.
10	Conceição, A., Major, M. & Clegg, S. (2022). ABC bridging tensions between logics of care and business: The perspective of paradox theory. BRU Accounting Day.
11	Conceição, A., Major, M. & Clegg, S. (2022). ABC bridging tensions between logics of care and business: The perspective of paradox theory. 12th International EIASM Public Sector Conference.
12	Conceição, A., Major, M. & Clegg, S. (2022). ABC bridging tensions between logics of care and business: The perspective of paradox theory. 1ª Conferência de Saúde Societal.
13	Conceição, A., Major, M. & Clegg, S. (2022). ABC bridging tensions between logics of care and business: The perspective of paradox theory. 44th Annual EAA Congress.
14	Conceição, A., Major, M. & Clegg, S. (2021). Mediating the paradox of competing institutional logics: The case of activity-based costing in a Portuguese hospital. XX grudis Conference.
15	Conceição, A., Major, M. & Clegg, S. (2021). Mediating the paradox of competing institutional logics: The case of activity-based costing in a Portuguese hospital. First EAA Virtual Annual Congress .
16	Conceição, A., Major, M. & Clegg, S. (2019). Activity-based costing in mediating the paradox between competing institutional logics: The case of a portuguese hospital. XVIII grudis Conference.
17	Major, M., Conceição, A. & Clegg, S. (2016). Institutional Entrepreneurship and Power: Responsibility Centres in Portuguese Hospitals. 39th European Accounting Association Annual Congress. - Times Cited Google Scholar: 1
18	Major, M., Conceição, A. & Clegg, S. (2016). Institutional entrepreneurship and power: Responsibility centres in portuguese hospitals. Manufacturing Accounting Research Conference. - Times Cited Google Scholar: 1
19	Conceição, A. & Major, M. (2015). Institutional Entrepreneurship and Power: Responsibility Centres in Portuguese Hospitals. Seminário aos alunos de Doutoramento da Universidade de Manchester.
20	Conceição, A. & Major, M. (2015). Institutional Entrepreneurship and Power: Responsibility Centres in Portuguese Hospitals. Emerging Scholars' Colloquium preceding the Interdisciplinary Perspectives on Accounting Conference.
21	Conceição, A & Major, M. (2014). Institutional Entrepreneurship and Power: Responsability Centres in Portuguese Hospitals. XIX Workshop Memorial Raymond Konopka.

22	Conceição, A & Major, M. (2014). Institutional Entrepreneurship and Power: Responsibility Centres in Portuguese Hospitals. 4th Global Accounting and Organizational Change Conference.
23	Conceição, A. & Major, M. (2013). Institutional Entrepreneurship and the Institutional Change Process: Responsibility Centres in Portuguese Hospitals. 9th ENROAC Conference.
24	Conceição, A. & Major, M. (2012). Responsibility Centres in Portuguese Hospitals: a Bourdieuan Approach for Institutional Entrepreneurship. 6th ENROAC Doctoral Summer School in Management Accounting.
25	Conceição, A. (2011). Responsibility Centres in the Reforms of Portuguese Hospitals. Workshop on Writing to Publish in International Accounting Journals.

## Academic Management Positions

Sub-diretor (2025 - 2028)  
Unit/Area: ISCTE Business School

Coordenador do 3º Ano (2024 - 2026)  
Unit/Area: Bachelor Degree in Finance and Accounting

Coordenador do 3º Ano (2023 - 2024)  
Unit/Area: Bachelor Degree in Finance and Accounting

Coordenador do 3º Ano (2021 - 2023)  
Unit/Area: Bachelor Degree in Finance and Accounting