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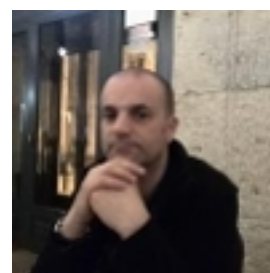
## Cláudio António Figueiredo Pais

### Professor Associado (com Agregação)

Department of Accounting (IBS)

### Associate Researcher

BRU-Iscte - Business Research Unit (IBS)  
[Accounting Group ]



## Contacts

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## Research Interests

Audit quality, earnings management, accounting harmonization and relevance of the accounting information.

## Academic Qualifications

University/Institution	Type	Degree	Period
ISCTE-IUL	PhD	Gestão, especialização Contabilidade	2010
ISG	M.Sc.	Gestão	1999
ISG	Licenciante	Gestão	1990

Teaching Activities				
Teaching Year	Sem.	Course Name	Degree(s)	Coord
2025/2026	1 <sup>o</sup>	Financial Accounting	Post Graduation Program in Tax Management;	Yes
2025/2026	1 <sup>o</sup>	Reporting of Financial Performance	Post Graduation Program in Applied Accounting and Finance;	Yes
2025/2026	1 <sup>o</sup>	Financial Accounting	Bachelor Degree in Industrial Management and Logistics; Bachelor Degree in Marketing Management;	No
2025/2026	1 <sup>o</sup>	Advanced Financial Accounting	Master Degree in Accounting and Management Control;	Yes
2025/2026	1 <sup>o</sup>	Advanced Topics in Accounting	Bachelor Degree in Finance and Accounting;	Yes
2024/2025	1 <sup>o</sup>	Financial Accounting	Post Graduation Program in Tax Management;	Yes
2024/2025	1 <sup>o</sup>	Reporting of Financial Performance	Post Graduation Program in Applied Accounting and Finance;	Yes
2024/2025	1 <sup>o</sup>	Financial Accounting I		No
2024/2025	1 <sup>o</sup>	Advanced Financial Accounting	Master Degree in Accounting and Management Control;	Yes
2024/2025	1 <sup>o</sup>	Advanced Topics in Accounting	Bachelor Degree in Finance and Accounting;	Yes
2023/2024	1 <sup>o</sup>	Financial Accounting	Post Graduation Program in Tax Management;	Yes
2023/2024	1 <sup>o</sup>	Reporting of Financial Performance	Post Graduation Program in Applied Accounting and Finance;	Yes
2023/2024	1 <sup>o</sup>	Financial Accounting I		No
2023/2024	1 <sup>o</sup>	Advanced Financial Accounting	Master Degree in Accounting and Management Control;	Yes
2023/2024	1 <sup>o</sup>	Advanced Topics in Accounting	Bachelor Degree in Finance and Accounting;	Yes
2022/2023	1 <sup>o</sup>	Financial Accounting	Post Graduation Program in Tax Management;	Yes
2022/2023	1 <sup>o</sup>	Reporting of Financial Performance	Post Graduation Program in Applied Accounting and Finance;	Yes
2022/2023	1 <sup>o</sup>	Financial Accounting I		No
2022/2023	1 <sup>o</sup>	Advanced Financial Accounting	Master Degree in Accounting and Management Control;	Yes
2022/2023	1 <sup>o</sup>	Advanced Topics in Accounting	Bachelor Degree in Finance and Accounting;	Yes

2021/2022	1º	Financial Accounting	Post Graduation Program in Tax Management;	Yes
2021/2022	1º	Reporting of Financial Performance		Yes
2021/2022	1º	Financial Accounting I		No
2021/2022	1º	Advanced Financial Accounting		Yes
2021/2022	1º	Advanced Topics in Accounting	Bachelor Degree in Finance and Accounting;	Yes
2020/2021	1º	Financial Accounting	Post Graduation Program in Tax Management;	Yes
2020/2021	1º	Reporting of Financial Performance		No
2020/2021	1º	Financial Accounting I		No
2020/2021	1º	Advanced Financial Accounting		Yes
2020/2021	1º	Advanced Topics in Accounting	Bachelor Degree in Finance and Accounting;	Yes
2019/2020	1º	Financial Accounting	Post Graduation Program in Tax Management;	Yes
2019/2020	1º	Reporting of Financial Performance		Yes
2019/2020	1º	Financial Accounting I		No
2019/2020	1º	Advanced Financial Accounting		Yes
2019/2020	1º	Advanced Topics in Accounting	Bachelor Degree in Finance and Accounting;	Yes
2018/2019	1º	Financial Accounting	Post Graduation Program in Tax Management;	Yes
2018/2019	1º	Financial Accounting I		No
2018/2019	1º	Financial Accounting I		No
2018/2019	1º	Advanced Financial Accounting		Yes
2018/2019	1º	Advanced Topics in Accounting	Bachelor Degree in Finance and Accounting;	Yes
2017/2018	2º	Reporting of Financial Performance		Yes
2017/2018	1º	Financial Accounting I		No
2017/2018	1º	Financial Accounting I		No
2017/2018	1º	Advanced Financial Accounting		Yes

2017/2018	1°	Advanced Topics in Accounting	Bachelor Degree in Finance and Accounting;	Yes
2016/2017	2°	Reporting of Financial Performance		Yes
2016/2017	2°	Advanced Financial Accounting		Yes
2016/2017	1°	Financial Accounting I		No
2016/2017	1°	Financial Accounting I		No
2016/2017	1°	Financial Accounting I		No
2016/2017	1°	Advanced Topics in Accounting	Bachelor Degree in Finance and Accounting;	Yes
2015/2016	2°	Fundamentals of Financial Accounting		Yes
2015/2016	2°	Advanced Financial Accounting		Yes
2015/2016	1°	Financial Accounting I		No
2015/2016	1°	Advanced Topics in Accounting	Bachelor Degree in Finance and Accounting;	Yes
2014/2015	2°	Fundamentals of Financial Accounting		Yes
2014/2015	2°	Advanced Financial Accounting		Yes
2014/2015	1°	Financial Accounting I		No
2014/2015	1°	Advanced Topics in Accounting	Bachelor Degree in Finance and Accounting;	Yes
2013/2014	2°	Fundamentals of Financial Accounting		Yes
2013/2014	2°	Advanced Financial Accounting		Yes
2013/2014	1°	Financial Accounting I		No
2013/2014	1°	Financial Accounting I		No
2013/2014	1°	Advanced Topics in Accounting	Bachelor Degree in Finance and Accounting;	Yes
2012/2013	2°	Fundamentals of Financial Accounting		Yes
2012/2013	2°	Advanced Financial Accounting		Yes
2012/2013	1°	Fundamentals of Financial Accounting		Yes

2012/2013	1º	Financial Accounting I		No
2012/2013	1º	Advanced Topics in Accounting	Bachelor Degree in Finance and Accounting;	Yes

## Supervisions

### • Ph.D. Thesis

#### - Concluded

	Student Name	Title/Topic	Language	Institution	Concluding Year
1	Cláudia Maria Marramaque Afecto Dias	Earnings management as a determinant of choice between alternative income taxation regimes of small Portuguese companies	--	Iscte	2019
2	Benjamin Yeboah	Determinants of IFRS Adoption and Accounting Quality of Ghana Listed-Firms	--	Iscte	2018

### • M.Sc. Dissertations

#### - Ongoing

	Student Name	Title/Topic	Language	Status	Institution
1	Giulio Pavan	The Impact of IFRS 15 Adoption on Revenue and Earnings Quality: Evidence from Italian Listed Companies	--	Developing	Iscte
2	Michelle Raabe	The impact of IFRS 15 Revenue from Contracts with Customers on the value relevance of financial reports.	--	Developing	Iscte
3	Bushrah Mohamed Hussein	Do auditors react to real earnings management?	--	Developing	Iscte
4	Carolina Rodrigues Santos	The influence of accounting firm size on the tax aggressiveness of unlisted companies in Portugal	--	Developing	Iscte

#### - Concluded

	Student Name	Title/Topic	Language	Institution	Concluding Year
1	João Miguel Valadares Patrício	The effects of audit partners' busyness on audit report lag and audit report quality in Germany	English	Iscte	2025
2	Rita Beatriz Gonçalves Fernandes	Do Voluntary Audits Incentivize Tax Avoidance? Evidence from Portuguese Private Firms	English	Iscte	2025

3	Marta Alexandra Neto dos Santos	The effect of earnings announcement before audit completeness on audit quality and value relevance	Portuguese	Iscte	2024
4	Mariana Ferreira Nunes	Auditing Quality and Client Importance	Portuguese	Iscte	2024
5	Carlota Velez Guedes Pereira	The effect of transparency reports on audit quality: The Portuguese case of unlisted companies	Portuguese	Iscte	2024
6	Ana Isabel Guerreiro Martins Marreiros	Accounting for Deferred Taxes and the Quality of Results in European and American Companies	Portuguese	Iscte	2022
7	Márcia Patrícia da Silva Pereira	The effects of audit firms inspections on audit quality	Portuguese	Iscte	2022
8	André Ricardo Marques Carvalho	Impact of Key Audit Matters' (KAM) disclosure in investors' reaction, in audit quality and in audit fees - Evidence from Europe	English	Iscte	2021
9	Bárbara Correia Vicente Firmo	The impact of municipalities' corruption culture on accounting quality of unlisted firms	Portuguese	Iscte	2021
10	Alexandre Alberto Andrade Duarte	The Agriculture Fair Value: The Lezírias Company Case	Portuguese	Iscte	2021
11	Pedro Luís dos Santos Pampulha	Influence of training in the management of european football clubs	Portuguese	Iscte	2021
12	Tiago Miguel Clemente Ascenso	The consequences of disclosing key audit matters in Spain	Portuguese	Iscte	2020
13	João André da Silva Abreu	The European Audit Reform on Quality Control and the Effect on Audit Quality	Portuguese	Iscte	2019
14	Daniel Graça Sousa	The Influence of Earnings Management and Networking on First League Football Club Rankings	Portuguese	Iscte	2019
15	Flávia Fernandes Machado	The influence of auditor's characteristics on audit quality.	Portuguese	Iscte	2019
16	Diogo Miguel Valente Antunes	Relationship Between Earnings Management and Operating Leases	Portuguese	Iscte	2019
17	Dai Hai Hui	The impact of IFRS for SMEs on the cost of debt of European companies	Portuguese	Iscte	2018
18	Ana Cláudia Vieira dos Santos Ramos Caeiro	Os factores que influenciam a escolha das empresas de auditoria em Portugal	Portuguese	Iscte	2018
19	Ana Rita Coelho Ferreira Baratzio	A Qualidade dos Resultados, o Género e as Qualificações do Auditor	Portuguese	Iscte	2017

20	Gonalo Lopes Marques	Os Comit�s de Auditoria e a Qualidade dos Resultados na Europa	Portuguese	Iscte	2017
21	C�tia Sofia Faria Periquito	A Influ�ncia do SNC no Custo de Capital das Empresas Portuguesas n�o Cotadas	Portuguese	Iscte	2017
22	In�s Sofia Fonseca Niza	A Gest�o dos Resultados em Portugal e o Impacto da Auditoria	Portuguese	Iscte	2017
23	Daniela Alexandra Almeida Crispim	Auditoria Volunt�ria e a Gest�o dos Resultados: O caso das pequenas empresas em Portugal	Portuguese	Iscte	2016
24	Ana Lu�sa Moedas Bonito	Determinantes Macroecon�micos da Ado�o da IFRS para PME	Portuguese	Iscte	2016
25	Vasco Gil Mateus Nunes	Operating Cash Flows Presentation: The usefulness of the direct method	English	Iscte	2015
26	Jo�o Andr� dos Santos Gonalves	O Valor Relevante dos Ativos Intang�veis	Portuguese	Iscte	2015
27	Artur Duarte de Goes N�brega	Tipifica�o da Investiga�o em Impost�s: Journal of the American Taxation Association	Portuguese	Iscte	2015
28	Sofia da Nazare Gonalves Silva	O Custo da D�vida das Empresas Portuguesas n�o Cotadas, a Dimens�o do Auditor e o Sistema de Normaliza�o Contabil�stica	Portuguese	Iscte	2015
29	Patr�cia Alexandra Marrinhas da Costa	As Diferentes Formas de Contabiliza�o dos Ativos por Impostos Diferidos nos Estados Unidos da Am�rica (EUA) e Europa e o Efeito no Investidor.Am�rica (EUA) e Europa e o feito no investidor	Portuguese	Iscte	2014
30	Guilherme Francisco Mendes Relvas	O Custo da D�vida, a Dimens�o do Auditor e Auditores Conjuntos: O caso das maiores empresas europeias	Portuguese	Iscte	2014
31	M�rio Jos� Teresa de Sousa Martins	Disclosure Index and the Cost of Debt on Portugal, Ireland, Greece and Spain: An exploratory research regarding IFRS 7 disclosures, cost of debt and its impact on 2011 and 2012.empresarial portugu�s de 2007 a 2011	English	Iscte	2014
32	Ana Mafalda Camelo Loureiro	As Loca�es e o Valor para o Investidor	Portuguese	Iscte	2013
33	Jorge Tiago Segurado Canete Ramalho	Materialidade e Risco, os Efeitos da Crise de 2008	Portuguese	Iscte	2013
34	Jo�o Filipe Rodrigues Camacho	Rela�o entre a Dimens�o do Auditor e a Qualidade da Auditoria e os Efeitos da Crise de 2008 na Qualidade de Auditoria	Portuguese	Iscte	2013

35	Tiago Filipe Melo dos Santos	Relevância da Informação Financeira antes e após Crise de 2008	Portuguese	Iscte	2013
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## • M.Sc. Final Projects

### - Concluded

	Student Name	Title/Topic	Language	Institution	Concluding Year
1	Carlos Miguel Amaral dos Prazeres	A Qualidade de Auditoria e as Características do Auditor: Evidência Em Portugal	Portuguese	Iscte	2016

## Total Citations

Web of Science®	66
Scopus	77

## Publications

### • Scientific Journals

#### - Scientific journal paper

1	<p>Pais, C. &amp; Dias, C. (2022). The implications of book-tax conformity and tax change for the earnings management of Portuguese micro firms. <i>Journal of International Accounting, Auditing and Taxation</i>. 46</p> <p>- Times Cited Web of Science®: 8</p> <p>- Times Cited Scopus: 9</p> <p>- Times Cited Google Scholar: 29</p>
2	<p>Alves, D. , Alves, P., Carvalho, L. &amp; Pais, C. (2022). Cash holdings: International evidence. <i>The Journal of Economic Asymmetries</i>. 26</p> <p>- Times Cited Web of Science®: 3</p> <p>- Times Cited Scopus: 3</p> <p>- Times Cited Google Scholar: 11</p>
3	<p>Yeboah, B. &amp; Pais, C. (2021). International financial reporting standards adoption and accounting quality: Evidence from Ghanaian listed firms. <i>Afro-Asian Journal of Finance and Accounting</i>. 11 (4), 490-517</p> <p>- Times Cited Google Scholar: 2</p>
4	<p>Bonito, A. &amp; Pais, C. (2018). The macroeconomic determinants of the adoption of IFRS for SMEs. <i>Revista de Contabilidade - Spanish Accounting Review</i>. 21 (2), 116-127</p> <p>- Times Cited Web of Science®: 42</p> <p>- Times Cited Scopus: 38</p>
5	<p>Isidro, H. &amp; Pais, C. (2017). The role and current status of IFRS in the completion of national accounting rules – evidence from Portugal. <i>Accounting in Europe</i>. 14 (1-2), 164-176</p> <p>- Times Cited Web of Science®: 10</p> <p>- Times Cited Scopus: 5</p> <p>- Times Cited Google Scholar: 23</p>



6	Lourenço, I. C., Sarquis, R., Branco, M. C. & Pais, C. (2015). Extending the classification of European countries by their IFRS practices: a research note. <i>Accounting in Europe</i> . 12 (2), 223-232 - Times Cited Scopus: 17 - Times Cited Google Scholar: 39
7	Costa, P. & Pais, C. (2015). A contabilização dos ativos por impostos diferidos nos EUA e Europa e o efeito no investidor. <i>Tourism and Management Studies</i> . 11 (2), 204-210 - Times Cited Web of Science®: 1

## • Books and Book Chapters

### - Book author

1	Lourenço, I., Morais, A.I., Lopes, A.I., Paiva, I., Ferreira, A., Pedro Ferreira...Nova, S.C. (2020). <i>Fundamentos de Contabilidade Financeira: teoria e casos</i> , 3ª Edição. Sílabo. - Times Cited Google Scholar: 1
2	Lourenço, I., Morais, A.I., Lopes, A.I., Paiva, I., Ferreira, A., Ferreira, P. A....Nova, S.C. (2020). <i>Fundamentos de Contabilidade Financeira: teoria e casos</i> , 3ª Edição. Lisboa. Sílabo. - Times Cited Google Scholar: 1
3	Lourenço, I., Morais, A. I., Lopes, A.I., Paiva, I., Ferreira, A., Ferreira, P. A....Nova, S.C. (2018). <i>Fundamentos de Contabilidade Financeira: teoria e casos</i> , 2ª Edição. Lisboa. Sílabo.
4	Lourenço, I., Morais, A. I., Lopes, A.I., Ferreira, P. A., Ferreira, A., Pais, C....Nova, S. C. (2015). <i>Fundamentos de contabilidade financeira: teoria e casos</i> . Lisboa. Edições Sílabo. - Times Cited Google Scholar: 22
5	Isabel Lourenço, Pedro Ferreira, Ana Simões & Pais, C. (2013). <i>IFRS Demonstrações Financeiras: casos para executivos</i> . Coimbra/Portugal. Almedina.
6	Pais, C. (2001). <i>Os impostos sobre os lucros: Contabilização dos impostos diferidos</i> . Lisboa. Áreas Editora.
7	Pais, C. (2001). <i>Contabilidade financeira – Exercícios resolvidos</i> . Sintra. Rei dos Livros. - Times Cited Google Scholar: 7

### - Book chapter

1	Pais, C. (2013). O justo valor e a obrigação de benefícios de reforma. In Almedina (Ed.), <i>O SNC e os juízos de valor - Uma perspectiva crítica e multidisciplinar</i> . (pp. 93-106). Coimbra/Portugal: Almedina.
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## • Conferences/Workshops and Talks

### - Publication in conference proceedings

1	Caeiro, A., Pais, C. & Almeida, P. P. (2024). Os fatores que influenciam a escolha das empresas de auditoria em Portugal. In Álvaro Rocha, Francisco Peñalvo, Ramiro Gonçalves, Alicia Garcia Holgado Fernando Moreira (Ed.), <i>19th Iberian Conference on Information Systems and Technologies (CISTI) - Iberian Proceedings of CISTI 2024</i> . (pp. 1286-1292). Salamanca: Information and Technology Management Association (ITMA).
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2	<p>Pais, C. &amp; Machado, F. (2021). The influence of auditor characteristics on audit quality. In Rocha, Á., Gonçalves, R., Penalvo, F. G., &amp; Martins, J. (Ed.), 2021 16th Iberian Conference on Information Systems and Technologies (CISTI). Chaves: IEEE.</p> <p>- Times Cited Scopus: 2</p> <p>- Times Cited Google Scholar: 9</p>
3	<p>Ascenso, T. &amp; Pais, C. (2021). The consequences of key audit matters on users: The case of Spain. In Rocha, A., Adeli, H., Dzemyda, G., Moreira, F., and Correia, A.M.R. (Ed.), Trends and Applications in Information Systems and Technologies. Advances in Intelligent Systems and Computing. (pp. 452-462). Terceira Island, Azores: Springer, Cham.</p> <p>- Times Cited Web of Science®: 1</p> <p>- Times Cited Scopus: 1</p> <p>- Times Cited Google Scholar: 4</p>
4	<p>Pais, C. (2020). The consequences of key audit matters on users: A literature review. In Rocha, Á., Perez, B. E., Penalvo F. G., del Mar Miras, M., and Goncalves, R. (Ed.), 2020 15th Iberian Conference on Information Systems and Technologies (CISTI). Sevilha: IEEE.</p> <p>- Times Cited Web of Science®: 1</p> <p>- Times Cited Scopus: 1</p> <p>- Times Cited Google Scholar: 7</p>
5	<p>Pais, C. A. F. (2019). O impacto da dimensão da firma de auditoria no custo da dívida de pequenas empresas portuguesas com auditoria voluntária. In Rocha, Á., Pedrosa, I., Cota, M. P., and Goncalves, R. (Ed.), 2019 14th Iberian Conference on Information Systems and Technologies (CISTI). Coimbra: IEEE.</p>
6	<p>Marques, G. &amp; Pais, C. (2018). The audit committees and earnings quality in Europe. In 41st Annual Congress of the European Accounting Association. Milan</p> <p>- Times Cited Google Scholar: 1</p>
7	<p>Crispim, D. A. A. &amp; Pais, C. A. F. (2018). Voluntary audit and earnings management: the case of small Portuguese companies. In 13th Iberian Conference on Information Systems and Technologies, CISTI 2018. Caceres: IEEE.</p> <p>- Times Cited Scopus: 1</p> <p>- Times Cited Google Scholar: 1</p>
8	<p>Prazeres, C. M. A. &amp; Pais, C. A. F. (2017). A qualidade de auditoria e as caraterísticas das firmas de auditoria em Portugal. In Álvaro Rocha, Bráulio Alturas, Carlos J. Costa, Luís Paulo Reis e Manuel Pérez Cota (Ed.), 12th Iberian Conference on Information Systems and Technologies (CISTI). (pp. 325-330). Lisboa: IEEE.</p> <p>- Times Cited Google Scholar: 2</p>
9	<p>Nóbrega, A. &amp; Pais, C. (2016). Tipificação da investigação em impostos: Journal of the American Taxation Association. In Cristina Fernandes, Cristina Estevão, George Ramos, Pedro Carvalho (Ed.), XXVI Jornadas Luso-Espanholas Gestão Científica: Competitividade das regiões transfronteiriças. Idanha-a-Nova: RVJ.</p>
10	<p>Silva, S. &amp; Pais, C. A. F. (2016). O custo da dívida das empresas portuguesas não cotadas, a dimensão do auditor e o novo modelo contabilístico. In Ana Rita Garcia, Sara Brito Filipe (Ed.), XXVI Jornadas Luso-Espanholas Gestão Científica: competitividade das Regiões Transfronteiriças. Idanha-a-Nova: RVJ.</p>
11	<p>Pais, C. (2015). THE VALUE RELEVANCE OF THE OPERACIONAL LEASES. In José Antonio Fraiz Brea/Noelia Araújo Vila (Ed.), XXV Jornadas Hispanolusas Ourense 2015 (Enfoques empresariales de la gestión científica (transferencia de conocimiento a la empresa)). Vigo: Universidade de Vigo.</p>
12	<p>Pais, C. (2015). The value relevance of the operacional leases. In AECA (Ed.), Actas do XVIII Congreso AECA Innovación e internacionalización: factores de éxito para la pyme. Cartagena: AECA.</p>

13	Pais, C. & Ramalho, J. (2015). Materialidade e risco, os efeitos da crise de 2008. In AECA (Ed.), Actas do XVIII Congresso AECA Innovación e internacionalización: factores de éxito para la pyme. Cartagena: AECA. - Times Cited Google Scholar: 1
14	Pais, C. (2014). THE COST OF DEBT, DIMENSION OF THE AUDITOR AND JOINT AUDITORS: THE CASE OF THE LARGEST EUROPEAN COMPANIES. In AECA (Ed.), XVI Encuentro AECA (Recuperação económica: confiança e investimento na Europa. (pp. 1-15). Leiria: AECA. - Times Cited Google Scholar: 2
15	Pais, C. (2014). Audit company size, audit quality and the effects of the 2008 financial crisis. In Instituto Politécnico de Leiria (Ed.), XXIV Jornadas Luso-Espanholas Gestão Científica (Contributo da Gestão para a Sustentabilidade das Organizações e da Sociedade). (pp. 1-199). Leiria: Instituto Politécnico de Leiria.
16	Pais, C. (2014). DISCLOSURE QUALITY OF THE FINANCIAL INSTRUMENTS AND THE COST OF DEBT ON PORTUGAL, IRELAND, GREECE AND SPAIN. In AECA (Ed.), XVI Encuentro AECA (Recuperação económica: confiança e investimento na Europa. (pp. 1-16). Leiria: AECA. - Times Cited Google Scholar: 1

#### - Talk

1	Nunes, M. & Pais, C. (2025). Client importance and audit quality. 20th EUFIN - The Conference of Accounting in Europe.
2	André, C., Pais, C. & Oliveira, J. (2023). Key audit matters' disclosure impact on investors' reaction, audit quality and audit fees: Evidence from Europe. 45th Annual Congress of the European Accounting Association.
3	Pais, C. & Ascenso, T. (2023). The value relevance of key audit matters and their influence on audit quality in Spain. The Tenth International Conference of the Journal of International Research.
4	Pais, C., André, C. & Oliveira, J. (2023). Key audit matters' disclosure impact on investors' reaction, audit quality and audit fees: Evidence from Europe. 45th EAA Annual Congress .
5	Oliveira, J. & Pais, C. (2022). Key Audit Matters on Investors' Reactions, Audit Quality and Audit Fees: Evidence from Europe. Research Seminar in Accounting at University of Aveiro.
6	Pais, C. & Machado, Flávia (2021). The influence of auditor characteristics on audit quality. 16th Iberian Conference on Information Systems and Technologies (CISTI).
7	Pais, C. & Ascenso, T. (2021). The consequences of key audit matters on users: the case of Spain. WorldCist'21 - 9th World Conference on Information Systems and Technologies.
8	Pais, C. (2020). The consequences of key audit matters on users: a literature review. 15th Iberian Conference on Information Systems and Technologies (CISTI'2020)).
9	Pais, C. (2020). The consequences of key audit matters on users: a literature review. 15th Iberian Conference on Information Systems and Technologies (CISTI'2020)).
10	Pais, C. (2020). The consequences of key audit matters on users: a literature review. 15th Iberian Conference on Information Systems and Technologies (CISTI'2020)).

11	Pais, C. (2019). The impact of the dimension of the audit firm on the cost of debt of the small Portuguese companies with voluntary audit. 14th Iberian Conference on Information Systems and Technologies, CISTI 2019.
12	Marques, G. & Pais, C. (2018). THE AUDIT COMMITTEES AND EARNINGS QUALITY IN EUROPE. 41th annual congress European Accounting Association.
13	Bonito, A. & Pais, C. (2017). The macroeconomics determinants on the adoption of the IFRS for SMEs. 40th Annual Congress of the European Accounting Association.
14	Prazeres, Carlos & Pais, C. (2017). The audit quality and the audit firm' characteristics in Portugal. CISTI'2017. - Times Cited Google Scholar: 1
15	Bonito, A. & Pais, C. (2017). THE MACROECONOMICS DETERMINANTS ON THE ADOPTION OF THE IFRS FOR SMEs. 40th EAA Annual Congress.
16	Pais, C. (2016). The value relevance of the operational leases. 39th European Accounting Association.
17	Artur Nóbrega & Pais, C. (2016). TIPIFICAÇÃO DA INVESTIGAÇÃO EM IMPOSTOS: JOURNAL OF THE AMERICAN TAXATION ASSOCIATION. XXVI Jornadas Luso-Espanholas Gestão Científica (Competitividade das regiões transfronteiriças). XXVI, 1-12
18	Sofia Silva & Pais, C. (2016). O CUSTO DA DÍVIDA DAS EMPRESAS PORTUGUESAS NÃO COTADAS, A DIMENSÃO DO AUDITOR E O NOVO MODELO CONTABILÍSTICO. XXVI Jornadas Luso-Espanholas Gestão Científica (Competitividade das Regiões Transfronteiriças). XXVI, 1-13
19	Pais, C. (2015). THE VALUE RELEVANCE OF THE OPERACIONAL LEASES. XVIII Congreso AECA Innovación e internacionalización: factores de éxito para la pyme. 103a, 1-13
20	Pais, C. & Ramalho (2015). MATERIALIDADE E RISCO, OS EFEITOS DA CRISE DE 2008 . XVIII Congreso AECA Innovación e internacionalización: factores de éxito para la pyme. 102a, 1-18
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28	Pais, C. (2012). A contabilidade, auditoria e a contabilidade criativa. OS DESAFIOS ACTUAIS NAS ORGANIZAÇÕES EMPRESARIAIS.

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1	Nunes, M. & Pais, C. (2025). Client importance and audit quality. 20th EUFIN - The Conference of Accounting in Europe. 1-38
2	André, C., Pais, C. & Oliveira, J. (2023). Key audit matters' disclosure impact on investors' reaction, audit quality and audit fees: Evidence from Europe. 45th Annual Congress of the European Accounting Association. 1-66
3	Pais, C. & Ascenso, T. (2023). The value relevance of key audit matters and their influence on audit quality in Spain. The Tenth International Conference of the Journal of International Research.
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5	Pais, C. (2016). The value relevance of the operacional leases. 39th Annual Congress of the European Accounting Association (EAA 2016) .
6	Pais, C. (2014). The Value Relevance of the Operational Leases. 14th EBES Conference - Barcelona.

## Academic Management Positions

Coordenador de ECTS (2023 - 2026)  
Unit/Area: Department of Accounting

Membro (Docente) (2022 - 2025)  
Unit/Area: Comissão Científica

Director (2022 - 2024)  
Unit/Area: Bachelor Degree in Finance and Accounting

Coordenador de ECTS (2020 - 2023)  
Unit/Area: Department of Accounting

Membro (Docente) (2019 - 2021)  
Unit/Area: Plenário do Conselho Científico

Membro (Docente) (2017 - 2019)  
Unit/Area: Plenário do Conselho Pedagógico