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## Isabel Lourenço

### Professora Catedrática

BRU-Iscte - Business Research Unit  
Department of Accounting (IBS)



### Contacts

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### Curriculum

Isabel Lourenço is Full Professor and Director of the Accounting Department at ISCTE-IUL. She has a PhD in Management (specialization in Accounting) from ISCTE-IUL. She has about 30 years of experience teaching accounting topics in several academic programs (Bachelor, Master and PhD Programs) and Executive education programs at ISCTE-IUL.

She is a visiting professor at the University of São Paulo, where she teaches regularly in the Master and PhD programs in accounting. She has also been teaching and giving lectures at other universities in Brazil and at universities from other countries including the University of Glasgow, the Coventry University, and the University of Lille.

She is an Integrated Researcher at the ISCTE Business Research Unit (BRU-IUL). She regularly presents the results of her research at the most prestigious international scientific conferences. She has authored several scientific papers published in leading scientific journals including, for example, the European Accounting Review, Accounting and Business Research, Accounting Forum, Journal of Accounting in Emerging Economies, and Journal of Business Ethics. She has also authored more than 10 accounting text-books.

She has played an important role in the bodies that regulate accounting in Portugal. She is the Coordinator of the Corporate Accounting Standardization Committee of the Portuguese Accounting Standards Board (Comissão de Normalização Contabilística). She is also member of the jury of the Exam of entrance to the Portuguese Association of Chartered Accountants (Ordem dos Revisores Oficiais de Contas).

Currently, she is also a member of the Supervisory Board of Payshop and IMGA.

## Research Interests

IFRS

International Accounting

Consolidation and Related Issues

Sustainability and Corporate Social Responsibility

Accounting Education

## Academic Qualifications

University/Institution	Type	Degree	Period
ISCTE-IUL - Instituto Superior Ciências Trabalho e da Empresa	Aggregation	Contabilidade	2015
ISCTE-IUL - Instituto Superior Ciências Trabalho e da Empresa	PhD	Gestão	2002
ISCTE-IUL - Instituto Superior Ciências Trabalho e da Empresa	M.Sc.	Ciências Empresariais	1996
ISCTE-IUL - Instituto Superior Ciências Trabalho e da Empresa	Licenciante	Organização e Gestão de Empresas	1992

## External Professional Activities

Period	Employer	Country	Description
Since 2023	Payshop	Portugal	
Since 2023	Portuguese Accounting Standards Board	Portugal	
Since 2023	Portuguese Accounting Standards Board	Portugal	
Since 2022	ISCTE Executive Education	Portugal	
Since 2020	Ordem dos Revisores Oficiais de Contas	Portugal	95/5000 Coordinator of Financial Accounting of the Preparation Course for the Examination of Admission to the OROC
Since 2019	IM Gestão de Ativos, SGOIC	Portugal	
2016 - 2022	ISCTE Executive Education	Portugal	
2015 - 2021	Comissão de Normalização Contabilística	Portugal	Member of the General Council
2015 - 2021	Comissão de Normalização Contabilística	Portugal	Member of the Executive Committee

2015 - 2021	Comissão de Normalização Contabilística	Afghanistan	Member of the Committee of Corporate Accounting Standards
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## Other Professional Activities

Period	Activity Type	Activity Description	More Info URL
Since 2020	Participation in business professional associations, professional standard setting of policy-making bodies	Membro do júri de exame de admissão à Ordem dos Revisores Oficiais de Contas (com a responsabilidade de realizar o enunciado e corrigir os exames de Contabilidade Financeira II)	<a href="#">View More</a>
Since 2018	Participation in business professional associations, professional standard setting of policy-making bodies	Membro da Comissão de História da Contabilidade	<a href="#">View More</a>
Since 2016	Coordination of executive education programs	Diretora da Pós-Graduação de Contabilidade Financeira Avançada	<a href="#">View More</a>
Since 2015	Participation in business professional associations, professional standard setting of policy-making bodies	Coordenadora e formadora da disciplina Contabilidade Financeira I do curso de preparação para o exame de admissão à Ordem dos Revisores Oficiais de Contas	<a href="#">View More</a>
Since 2015	Coordination of executive education programs	Mestrado Executivo de Corporate Reporting	<a href="#">View More</a>
Since 2015	Participation in business professional associations, professional standard setting of policy-making bodies	Membro do Conselho Geral, da Comissão Executiva e do Comité de Normalização Contabilística empresarial, na qualidade de personalidade de reconhecido mérito	<a href="#">View More</a>

## Teaching Activities

Teaching Year	Sem.	Course Name	Degree(s)	Coord
2025/2026	2º	Research Project in Management		Yes
2025/2026	2º	International Corporate Reporting	Institutional Degree in ISCTE Business School;	Yes
2025/2026	1º	Financial Accounting and Reporting	Institutional Degree in ISCTE Business School;	Yes
2025/2026	1º	International Reporting	Master Degree in International Management;	Yes
2025/2026	1º	Accounting for Executives	Master Degree in Applied Management;	Yes
2025/2026	1º	Advanced Group Accounting	Master Degree in Accounting and Management Control;	Yes
2025/2026	1º	ESG and Reporting Principles	Other programme in Applied Program Management & Law;	Yes

2025/2026	1°	Financial Statements and Performance	Other programme in Applied online Program Business Management;	Yes
2024/2025	2°	Research Project in Management	Doctorate Degree (PhD) in Management;	Yes
2024/2025	2°	Integrated vision of financial statements	Other programme in Applied Program Accounting and Financial Analysis for Management;	Yes
2024/2025	2°	ESG report	Other programme in Applied Program Accounting and Financial Analysis for Management;	Yes
2024/2025	2°	European sustainability reporting standards	Other programme in Applied online in Sustainability reporting; with a focus on ESRS;	Yes
2024/2025	2°	ESG reporting project	Other programme in Applied online in Sustainability reporting; with a focus on ESRS;	No
2024/2025	2°	Financial Statements and Performance	Other programme in Applied online Program Business Management;	Yes
2024/2025	1°	International Reporting	Master Degree in International Management;	Yes
2024/2025	1°	Accounting for Executives	Master Degree in Applied Management;	Yes
2024/2025	1°	Advanced Group Accounting	Master Degree in Accounting and Management Control;	Yes
2024/2025	1°	Financial Statements and Performance	Other programme in Applied online Program Business Management;	Yes
2024/2025	1°	Financial Accounting I		Yes
2023/2024	2°	Final Project in Accounting		Yes
2023/2024	2°	Ethical Issues in Accounting		Yes
2023/2024	2°	Group Reporting	Post Graduation Program in Applied Accounting and Finance;	Yes
2023/2024	2°	Research Project in Management	Doctorate Degree (PhD) in Management;	Yes
2023/2024	2°	Financial Statements and Performance	Other programme in Applied online Program Business Management;	Yes
2023/2024	2°	Business Combinations and Consolidation		Yes
2023/2024	1°	International Reporting	Master Degree in International Management;	Yes
2023/2024	1°	Accounting for Executives	Master Degree in Applied Management;	Yes

2023/2024	1°	Advanced Group Accounting	Master Degree in Accounting and Management Control;	Yes
2023/2024	1°	Financial Statements and Performance	Other programme in Applied online Program Business Management;	Yes
2023/2024	1°	Financial Accounting I		Yes
2022/2023	2°	Phd Thesis in Management: Specialization in Accounting		Yes
2022/2023	2°	Research Project in Accounting		Yes
2022/2023	2°	Group Reporting	Post Graduation Program in Applied Accounting and Finance;	Yes
2022/2023	2°	Phd Thesis in Management		No
2022/2023	2°	Research Project in Management	Doctorate Degree (PhD) in Management;	Yes
2022/2023	2°	Financial Statements and Performance		Yes
2022/2023	1°	Advanced Topics in Management I	Doctorate Degree (PhD) in Business Administration;	No
2022/2023	1°	Specialization Seminar in Accounting		Yes
2022/2023	1°	Phd Thesis in Management: Specialization in Accounting		Yes
2022/2023	1°	International Reporting	Master Degree in International Management;	Yes
2022/2023	1°	Accounting for Executives	Master Degree in Applied Management;	Yes
2022/2023	1°	Accounting for Executives	Master Degree in Applied Management;	Yes
2022/2023	1°	Advanced Group Accounting	Master Degree in Accounting and Management Control;	Yes
2022/2023	1°	Relato Financeiro No Sector Bancário		Yes
2022/2023	1°	Financial Accounting I		Yes
2021/2022	2°	Accounting and Budget Control		Yes
2021/2022	2°	Phd Thesis in Management: Specialization in Accounting		Yes
2021/2022	2°	Research Project in Accounting		Yes
2021/2022	2°	Group Reporting		Yes

2021/2022	2°	Phd Thesis in Management	Doctorate Degree (PhD) in Management;	No
2021/2022	2°	Research Project in Management	Doctorate Degree (PhD) in Management;	Yes
2021/2022	2°	Relato Financeiro No Sector Bancário		Yes
2021/2022	2°	Business Combinations and Consolidation		Yes
2021/2022	1°	Advanced Topics in Management I	Doctorate Degree (PhD) in Business Administration;	No
2021/2022	1°	Specialization Seminar in Accounting		Yes
2021/2022	1°	Phd Thesis in Management: Specialization in Accounting		Yes
2021/2022	1°	Financial Statements		Yes
2021/2022	1°	International Reporting	Master Degree in International Management;	Yes
2021/2022	1°	Accounting for Executives	Master Degree in Applied Management;	Yes
2021/2022	1°	Financial Accounting I	Bachelor Degree in Economics;	Yes
2020/2021	2°	Phd Thesis in Management: Specialization in Accounting		Yes
2020/2021	2°	Group Reporting		Yes
2020/2021	2°	Research Project in Management	Doctorate Degree (PhD) in Management;	Yes
2020/2021	2°	Relato Financeiro No Sector Bancário		Yes
2020/2021	2°	Business Combinations and Consolidation		Yes
2020/2021	1°	Master Project in Accounting		No
2020/2021	1°	Phd Thesis in Management: Specialization in Accounting		Yes
2020/2021	1°	Financial Statements		Yes
2020/2021	1°	International Reporting	Master Degree in International Management;	Yes
2020/2021	1°	Phd Thesis in Management	Doctorate Degree (PhD) in Management;	No
2020/2021	1°	Accounting for Executives	Master Degree in Applied Management;	Yes

2020/2021	1°	Relato Financeiro No Sector Bancário		Yes
2020/2021	1°	Financial Accounting I	Bachelor Degree in Economics;	Yes
2019/2020	2°	Research Project in Accounting		Yes
2019/2020	2°	Phd Thesis in Management: Specialization in Accounting II		Yes
2019/2020	2°	Phd Thesis in Management: Specialization in Accounting IV		Yes
2019/2020	2°	Group Reporting		Yes
2019/2020	2°	Business Combinations and Consolidation		Yes
2019/2020	1°	Phd Thesis in Management: Specialization in Accounting		Yes
2019/2020	1°	Phd Thesis in Management: Specialization in Accounting I		Yes
2019/2020	1°	Phd Thesis in Management: Specialization in Accounting III		Yes
2019/2020	1°	Financial Statements		Yes
2019/2020	1°	International Reporting	Master Degree in International Management;	Yes
2019/2020	1°	Financial Accounting I	Bachelor Degree in Economics;	Yes

## Supervisions

### • Ph.D. Thesis

- Ongoing

	Student Name	Title/Topic	Language	Status	Institution
1	Sara Andrade Corujo	Audit firm, local office and individual auditor`s styles: who wins? A cross country analysis	English	Developing	Iscte
2	Ricardo Almeida Nogueira Pinto	"Essays on Integrated Reporting in Europe"	English	Developing	Iscte
3	Sofia de Oliveira Alves	Risk reporting practices of major banks in the world	English	Developing	Iscte
4	Sonia Cristina Bilro Fernandes Silva	IPSAS adoption: determinants, benefits and obstacles	English	Developing	Iscte

5	Ana Andreia Gonçalves de Sousa	How vicarious learning impacts fraudulent financial reporting practice: an experimental study	English	Developing	Iscte
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#### - Concluded

	Student Name	Title/Topic	Language	Institution	Concluding Year
1	Ricardo Almeida Nogueira Pinto	Does innovation spur integrated reporting?	English	Iscte	2023
2	Luis Baptista	Does Accounting Education based on the Theory of System Dynamics Enhance the Acquisition of Accounting Knowledge	Portuguese	Iscte	2021
3	Luís Fernando da Costa Baptista	A educação em contabilidade: efeito do uso dos conceitos da dinâmica de sistemas	Portuguese	Iscte	2021
4	Dante Baiardo Cavalcante Viana Junior	Cross-Country Differences in Earnings Management: The Role of Economic and Institutional Factors	English	Iscte	2021
5	Raquel Sarquis	Differences in Accounting Practices in the IFRS Era: Is it a "problem"?,	Portuguese	Universidade de São Paulo	2019
6	Sónia Raquel Baptista Fernandes	Do Firms with a More International Board Comply Better with IFRS Disclosure Requirements?	--	Iscte	2017
7	Paulo Dias	--	Portuguese	Iscte	2016
8	Paulo Jorge Varela Lopes Dias	As diferenças entre o resultado contabilístico e o fiscal e a gestão: evidência empírica de empresas privadas portuguesas	--	Iscte	2016
9	Inna Choban de Sousa Paiva	Earnings Management in Family Firms	English	Iscte	2013
10	Ana Isabel Dias Lopes	Determinants and market assessment of non-controlling interests reported on financial statements	English	Iscte	2012
11	Maria Luísa Coutinho Ferreira Leite Castro Anacoreta Correia	Are european quarterly reports becoming more harmonized?	English	Iscte	2009
12	Teresa Cristina Pereira Eugénio	Social and environmental accounting: A case study on a Portuguese cement company	English	Iscte	2009

#### • M.Sc. Dissertations

##### - Concluded

	Student Name	Title/Topic	Language	Institution	Concluding Year
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1	Romain Alves Fernandes	An analysis of bank credit risk disclosure: evidence from the European and the United States of America banking sectors	English	Iscte	2025
2	Joana Mafalda Matias Figueiredo	The contingencies of untimely adaptation of taxation rules to changes in accounting regulations	Portuguese	Iscte	2024
3	Camila Silva do Carmo	Analysis of Management-defined Performance Measures: The case of European companies that apply IFRS standards for the preparation of Financial Statements	Portuguese	Iscte	2024
4	Sofia Capelas Rolim	Determinants of the intention to choose Accounting or Finance as an area of academic specialization	Portuguese	Iscte	2022
5	Beatriz Pinheiro Rodrigues	Determinants in the decisions of income statement disclosure with IFRS adoption	Portuguese	Iscte	2022
6	Joaquin Texeira Jerez	"Ten best reviews" - Online comparison platform	Portuguese	Iscte	2021
7	Mariana Sofia Branca dos Prazeres de Almeida	The determinants of the transition method for IFRS 16	Portuguese	Iscte	2021
8	Catarina Duarte Reis	THE NON-FINANCIAL INFORMATION REPORT AFTER THE APPLICATION OF DIRECTIVE 2014/95/EU: WHAT DETERMINES THE DISCLOSURE OF INFORMATION IN THE SUSTAINABILITY REPORT AND ITS AUDIT?	Portuguese	Iscte	2021
9	José Duarte Fernandes Betencourt	Sports Company's level of compliance with the recommendations related to the financial statements content fixed in UEFA Club Licensing and FFP Regulation	Portuguese	Iscte	2020
10	André Paulo da Silva Brito	Determinants of the decision to prepare consolidated financial statements by small groups subject to SNC application.	Portuguese	Iscte	2020
11	Ana Sofia da Silva Domingues	The Auditor's influence on the subsidiary information disclosed by Euronext 100 companies	Portuguese	Iscte	2019
12	Diana Ferreira Vieira	Analysis of Narrative Information about Impairment of Goodwill on European Companies	Portuguese	Iscte	2018
13	Rúben Tiago da Costa Lourenço	Which of these methods, impairment or amortization, will provide better information for the predicment of future flows?	Portuguese	Iscte	2018

14	Débora Sofia Marreiros Pires	A Relevância das Perdas por Imparidade do Goodwill: Evidência dos países do Sul da Europa	Portuguese	Iscte	2017
15	Ana Sofia Rolão Inácio	O valor relevante da informação sobre ativos intangíveis - Análise das divulgações efetuadas no relatório anual na lista da Forbes dos anos de 2014 e 2014	Portuguese	Iscte	2017
16	Inês Raquel de Brito Chaves	A Qualidade da Informação Contabilística e as Características do Conselho de Administração: O caso brasileiro	Portuguese	Iscte	2016
17	Diana Isabel Leitão Moreira	Determinants of the Level of Compliance with Disclosure Requirements for Interests in Joint Ventures and Associates: Empirical evidence on banks	English	Iscte	2016
18	Marta Isabel Canolas Pratas Palma	Análise das Práticas de Reporte sobre Sustentabilidade ou Responsabilidade Corporativa das Empresas Familiares versus Não Familiares.	Portuguese	Iscte	2016
19	Inês Sofia Dias da Palma Silva	Os Determinantes da Adoção de uma Estratégia de Liderança em Termos de Sustentabilidade na Europa: O caso da Alemanha, França e Reino Unido	Portuguese	Iscte	2015
20	Lidiane Andrade Rodrigues	Tratamento Contabilístico dos Activos Biológicos: Análise da Empresas de Agronegócios em São Vicente ( Cabo Verde )	Portuguese	Iscte	2015
21	Sérgio David Teodoro Cabral	A Influência da Governação Corporativa e da Cotação em Mercados Internacionais sobre a Qualidade da Informação Financeira nas Empresas Brasileiras	Portuguese	Iscte	2014
22	Maria Salomé de Jesus Martins Morgado	Effect Analysis on the Application of IFRS 10 Compared with the IAS 27	Portuguese	Iscte	2013
23	Inês Marques André	Revisão da Literatura sobre a Qualidade da Informação Contabilística em Empresas Familiares	Portuguese	Iscte	2013
24	Marta Sofia Pereira de Albuquerque	Empresas Familiares e Determinantes da Divulgação Voluntária de Informação Sobre Sustentabilidade	Portuguese	Iscte	2013
25	Sílvia Magda Costa da Silva	Determinantes da Divulgação de Informação sobre Sustentabilidade na Internet: Análise empírica no sector financeiro	Portuguese	Iscte	2013

• **M.Sc. Final Projects**  
- Ongoing

	Student Name	Title/Topic	Language	Status	Institution
1	Francisco Gonçalves Barbosa	Application of EFRAG's Exposure Draft of Voluntary ESRS for non-listed SMEs on a Portuguese Natural Stone Company	English	Developing	Iscte

#### - Concluded

	Student Name	Title/Topic	Language	Institution	Concluding Year
1	Rodrigo Luis Catalão Moura	Information about sustainability according to the Global Report Initiative standards - Case Terra Fértil	Portuguese	Iscte	2022
2	José Augusto Filipe da Costa Santos	Tratamento Contabilístico dos Interesses em Entidades Conjuntamente Controladas nos Sectores da Construção e do Real Estate	Portuguese	Iscte	2012
3	Sónia Maria Ribeiro Lucas	--	--	Iscte	2011
4	Maria Teresa Couceiro de Almeida Távora Vítor	Propriedades de Investimento: Aplicação do modelo do custo versus modelo do justo valor numa empresa do sector imobiliário	Portuguese	Iscte	2011
5	Cláudia Marisa Oliveira Cardante Henriques	Determinantes da Data de Relato da Informação Financeira Apresentada pelas Empresas Cotadas em Portugal.	Portuguese	Iscte	2011
6	Paula Gabriela Faria Rita dos Santos	Valor Relevante do Custo Versus Justo Valor das Propriedades de Investimento	Portuguese	Iscte	2010
7	Ana Cristina Pereira Coelho	O Novo Sistema de Normalização Contabilística: Impacto da Sua Adopção numa Empresa Pública	Portuguese	Iscte	2010
8	Tiago Pereira Leite Castela	Implementação do Sistema de Normalização Contabilística numa Empresa do Sector da Construção Civil.	Portuguese	Iscte	2010
9	Tatyana Kostadinova Anastasova	The Impact Of the Mandatory Adoption of International Financial Reporting Standards in Portugal.	English	Iscte	2010

## Total Citations

Web of Science®	1152
Scopus	1264

## Publications

### • Scientific Journals

#### - Scientific journal paper

1	Paiva, I., Viana Jr, D., Lourenço, I. & Nunes, R. (N/A). Earnings management and financial distress: European evidence. <i>International Journal of Accounting and Information Management</i> . N/A
2	Azevedo, R. F. L., Lourenço, I., Oliveira, J. & Castelo Branco, M. (2025). A decade of international diversity in collaborative research published in highly ranked accounting journals. <i>Journal of Applied Accounting Research</i> . 26 (1), 145-170 - Times Cited Web of Science®: 2 - Times Cited Scopus: 3 - Times Cited Google Scholar: 5
3	Lourenço, I., Oliveira, J., Castelo, M. & Inácio, A. S. (2025). Institutionally endorsed reputation for CSR leadership and the textual characteristics of CEO letters in CSR reports. <i>Sustainability Accounting, Management and Policy Journal</i> . 16 (6), 1534-1559 - Times Cited Web of Science®: 2 - Times Cited Scopus: 1 - Times Cited Google Scholar: 4
4	Baptista, L., Lourenço, I. & Simões, E. (2024). The effect of using analogies to integrate system dynamics concepts in accounting education. <i>Accounting Education</i> . 33 (4), 339-361 - Times Cited Web of Science®: 3 - Times Cited Scopus: 2 - Times Cited Google Scholar: 3
5	Pinto, R., Lourenço, I. & Ferreira, A. (2023). Does innovation spur integrated reporting?. <i>Sustainability</i> . 15 (1) - Times Cited Web of Science®: 3 - Times Cited Scopus: 2 - Times Cited Google Scholar: 6
6	Viana, D. B. C., Jr., Lourenço, I. & Paulo, E. (2023). The effect of IFRS adoption on accrual-based and real earnings management: Emerging markets' perspective. <i>Journal of Accounting in Emerging Economies</i> . 13 (3), 485-508 - Times Cited Web of Science®: 23 - Times Cited Scopus: 25 - Times Cited Google Scholar: 49
7	Viana, D. B. C., Jr., Lourenço, I., Black, E. L. & Martins, O. S. (2023). Macroeconomic instability, institutions, and earnings management: An analysis in developed and emerging market countries. <i>Journal of International Accounting, Auditing and Taxation</i> . 51 - Times Cited Web of Science®: 11 - Times Cited Scopus: 9 - Times Cited Google Scholar: 19
8	Viana, D. B. C., Jr., Lourenço, I., Ohlson, M. P. & Lima, G. (2023). National culture and earnings management in emerging markets: The role of IFRS mandatory adoption. <i>International Journal of Managerial and Financial Accounting</i> . 15 (3), 316-345 - Times Cited Web of Science®: 3 - Times Cited Scopus: 1 - Times Cited Google Scholar: 1

9	<p>Viana, D. B. C., Jr. &amp; Lourenço, I. (2022). Earnings management of brazilian firms in the IFRS era: The role of economic and institutional factors. <i>Contaduría y Administración</i>. 67 (1), 176-213</p> <ul style="list-style-type: none"> <li>- Times Cited Web of Science®: 2</li> <li>- Times Cited Scopus: 3</li> <li>- Times Cited Google Scholar: 9</li> </ul>
10	<p>Viana, D. B. C., Jr., Lourenço, I. &amp; Ervin Lynn Black (2022). Does national ethical judgement matter for earnings management?. <i>Sustainability Accounting, Management and Policy Journal</i>. 13 (2), 519-543</p> <ul style="list-style-type: none"> <li>- Times Cited Web of Science®: 6</li> <li>- Times Cited Scopus: 6</li> <li>- Times Cited Google Scholar: 8</li> </ul>
11	<p>Viana, D. B. C., Jr., Lourenço, I., Ohlson, M. P. &amp; Lima, G. A. S. F. de (2022). National culture and earnings management in developed and emerging countries. <i>Journal of Accounting in Emerging Economies</i>. 12 (1), 150-186</p> <ul style="list-style-type: none"> <li>- Times Cited Web of Science®: 24</li> <li>- Times Cited Scopus: 23</li> <li>- Times Cited Google Scholar: 53</li> </ul>
12	<p>Viana, D. B. C., Jr., Lourenço, I. &amp; Black, E. L. (2022). Financial distress, earnings management and Big 4 auditors in emerging markets. <i>Accounting Research Journal</i>. 35 (5), 660-675</p> <ul style="list-style-type: none"> <li>- Times Cited Web of Science®: 45</li> <li>- Times Cited Scopus: 45</li> <li>- Times Cited Google Scholar: 85</li> </ul>
13	<p>Sarquis, R., Santos, A. Dos, Lourenço, I. &amp; Braunbeck, G. O. (2022). The impact of the adoption of IFRS 11 on the comparability of accounting information. <i>Accounting and Business Research</i>. 52 (6), 690-726</p> <ul style="list-style-type: none"> <li>- Times Cited Web of Science®: 8</li> <li>- Times Cited Scopus: 7</li> <li>- Times Cited Google Scholar: 18</li> </ul>
14	<p>Palma, M., Lourenço, I. &amp; Branco, M. (2022). Web-based sustainability reporting by family companies: The role of the richest European families. <i>Accounting Forum</i>. 46 (4), 344-368</p> <ul style="list-style-type: none"> <li>- Times Cited Web of Science®: 17</li> <li>- Times Cited Scopus: 10</li> <li>- Times Cited Google Scholar: 26</li> </ul>
15	<p>Eugénio, T., Carreira, P., Miettinen, N. &amp; Lourenço, I. (2022). Understanding students' future intention to engage in sustainability accounting: the case of Malaysia and the Philippines. <i>Journal of Accounting in Emerging Economies</i>. 12 (4), 695-715</p> <ul style="list-style-type: none"> <li>- Times Cited Web of Science®: 8</li> <li>- Times Cited Scopus: 9</li> <li>- Times Cited Google Scholar: 23</li> </ul>
16	<p>Lopes, A. I., Lourenço, I., Soliman, M. T. &amp; Branco, M. (2021). Is the relation between non-controlling interests and parent companies misleading?. <i>Australian Journal of Management</i>. 46 (1), 24-50</p> <ul style="list-style-type: none"> <li>- Times Cited Google Scholar: 5</li> </ul>
17	<p>Sarquis, R. W., Santos, A., Lourenço, I. &amp; Braunbeck, G. O. (2021). Joint venture investments: An analysis of the level of compliance with the disclosure requirements of IFRS 12. <i>Journal of International Financial Management and Accounting</i>. 32 (2), 207-232</p> <ul style="list-style-type: none"> <li>- Times Cited Web of Science®: 16</li> <li>- Times Cited Scopus: 14</li> <li>- Times Cited Google Scholar: 28</li> </ul>

18	<p>Lourenço, I., Di Marco, D., Branco, M., Lopes, A. I., Sarquis, R. &amp; Soliman, M. T. (2021). The relationship between LGBT executives and firms' value and financial performance. <i>Journal of Risk and Financial Management</i>. 14 (12)</p> <p>- Times Cited Web of Science®: 15  - Times Cited Scopus: 14  - Times Cited Google Scholar: 21</p>
19	<p>Paiva, I. S., Lourenço, I. C. &amp; Curto, J. D. (2019). Earnings management in family versus non-family firms: the influence of analyst coverage. <i>Revista Española de Financiación y Contabilidad - Spanish Journal of Finance and Accounting</i> . 48 (2), 113-133</p> <p>- Times Cited Web of Science®: 45  - Times Cited Scopus: 43  - Times Cited Google Scholar: 77</p>
20	<p>Silva, C. A. M., Nyiama, J. K., Rodrigues, J. M. &amp; Lourenço, I. M. E. C. (2018). Gerenciamento de resultados por meio da perda estimada de créditos em bancos Brasileiros e Luso-Espanhóis. <i>Revista Contemporânea de Contabilidade</i>. 15 (37), 139-157</p> <p>- Times Cited Web of Science®: 2  - Times Cited Google Scholar: 26</p>
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41	I. Paiva & Lourenço, I. (2013). Earnings Management across European Union Countries after IFRS Adoption. In Annual Congress of the University of Saint Paul.
42	I. Paiva & Lourenço, I. (2013). Earnings Management in Family Firms. In Annual Congress of the University of Saint Paul. - Times Cited Scopus: 40 - Times Cited Google Scholar: 5
43	Lourenço, I., Branco, M. & Curto, J. (2012). Timely Reporting and Family Ownership: the Portuguese case. In EAR Conference on "Accounting and Reporting in Family Firms", . (pp. 0-0). Milão - Times Cited Google Scholar: 1
44	I. Paiva & Lourenço, I. (2012). The Impact of Institutional Environment and Ownership Concentration on earnings quality: empirical evidence from european listed firms. In Annual Congress da European Accounting Association. (pp. 0-0). Liubliana
45	Goreti Damaso & Lourenço, I. (2011). Intensive Environmental Impact Companies and Other Determinants of Internet Financial reporting. In GRUDIS Annual Meeting. (pp. 0-0). Porto
46	I. Paiva & Lourenço, I. (2011). Accounting Quality in European union After IFRS Adoption: Effect of Insider Ownership, Firm-level Characteristics and Capital Markets Environment. In European Accounting Review Annual Congress. (pp. 0-0). Rome
47	Lourenço, I., Branco, M., Eugénio, T. & Curto, J. (2011). How Does the Market Value Corporate Sustainability Performance. In GRUDIS Annual Meeting. (pp. 0-0). Porto

48	Lourenço, I. & Paiva, I. (2011). Accounting Quality and IFRS adoption: A literature review. In Jornadas Hispano-Lusas de Gestão Científica.
49	Paiva, I. & Lourenço, I. (2011). Accounting Quality of IFRS numbers: The effect of insider ownership, firm-level characteristics and capital markets environment. In Jornadas Hispano-Lusas de Gestão Científica.
50	I. Paiva & Lourenço, I. (2011). Accounting Quality in European Union after IFRS adoption: the effect of Insider Ownership, Firm-level Characteristics and Market Environment. In XXI Jornadas Hispano-Lusas de Gestão Científica. (pp. 0-0). Cordoba
51	Lourenço, I. & I. Paiva (2011). Accounting Quality and IFRS Adoption: a literature review. In XXI Jornadas Hispano-Lusas de Gestão Científica. (pp. 0-0). Córdoba
52	I. Paiva & Lourenço, I. (2011). Accounting Quality of IFRS Numbers: Effect of Insider Ownership, Firm-level Characteristics and Capital Markets Environment. In VIII Workshop on Empirical Research in Financial Accounting. (pp. 0-0). Sevilha
53	Goreti Damaso & Lourenço, I. (2011). Internet Financial Reporting: Environmental Impact Companies and other Determinant. In 8th ICESAL Conference. (pp. 0-0). Thassos - Times Cited Google Scholar: 55
54	Goreti Damaso & Lourenço, I. (2011). Internet Financial Reporting: Environmental Impact Companies and Legitimacy Theory. In Financial Reporting and Business Communication Research Unit 15th Annual Conference. (pp. 0-0). Bristol
55	Sónia Lucas & Lourenço, I. (2011). The effect of Firm and Country Characteristics on Mandatory Disclosure Compliance. In Financial Reporting and Business Communication Research Unit 15th Annual Conference. (pp. 0-0). Bristol
56	Paiva, I., Lourenço, I. & Curto, J. (2011). Accounting Quality of IFRS numbers: The effect of insider ownership, firm-level characteristics and capital markets environment. In British Accounting and Finance Association Annual Conference . Aston
57	Lourenço, I., Branco, M., Eugénio, T. & Curto, J. (2011). How Does the Market Value Corporate Sustainability Performance. In CSEAR France Congress on Social and Environmental Accounting Research. (pp. 0-0). Paris
58	Goreti Damaso & Lourenço, I. (2011). Sustainability and Internet Financial Reporting. In CSEAR France Congress on Social and Environmental Accounting Research. (pp. 0-0). Paris
59	Goreti Damaso & Lourenço, I. (2011). Intensive Environmental Impact Companies and Other Determinants of Internet Financial reporting. In ENROAC Annual Cogress. (pp. 0-0). Lisboa
60	Lourenço, I., Branco, M., Eugénio, T. & Curto, J. (2011). How Does the Market Value Corporate Sustainability Performance. In ENROAC Annual Congress. (pp. 0-0). Lisboa
61	Goreti Damaso & Lourenço, I. (2011). Intensive Environmental Impact Companies and Other Determinants of Internet Financial Reporting. In XXI Jornadas Hispano-Lusas de Gestão Científica. (pp. 0-0). Cordoba
62	I. Paiva & Lourenço, I. (2011). Accounting Quality of IFRS Numbers: Effect of Insider Ownership, Firm-level Characteristics and Capital Markets Environment. In ENROAC Annual Congress. (pp. 0-0). Lisboa

63	Paiva, I. & Lourenço, I. (2010). Determinants of Accounting Quality: empirical evidence from the European Union after IFRS Adoption. In XIV Encontro Associação Espanhola de Contabilidade e Gestão de Empresas. Coimbra - Times Cited Google Scholar: 16
64	Eugénio, T., Lourenço, I. & Morais, A. I. (2010). Estratégias de comunicação de Responsabilidade Social. In 1ª Conferencia Ibero-americana de responsabilidade Social, Fórum Nacional – Empresas, empresários e responsabilidade social: os percursos em Portugal. Lisbon
65	Eugénio, T., Lourenço, I. & Morais, A. I. (2010). Sustainability Strategies of SECIL Company: Extending the Applicability of Legitimacy Theory. In GIRA Conference. Lisbon
66	Lourenço, I., Fernandes, S. & Curto, J. (2010). How Does the Market View Interests in Jointly Controlled Entities?. In Annual Congress of the European Accounting Association. Istanbul
67	Lourenço, I. & Curto, J. (2009). The Level of Shareholder Protection and the Value Relevance of Accounting Numbers: evidence from the European Union before and after IFRS. In Annual Conference of the Accounting Section of the German Academic Association for Business Research. Munich
68	Lourenço, I. & Curto, J. (2009). Determinants of the Accounting Choice between Alternative Reporting Methods for Interests in Jointly Controlled Entities. In Mid-Year Conference of the International Section of the American Accounting Association. St. Pete Beach, Florida, USA
69	Lourenço, I. & Curto, J. (2009). The Level of Shareholder Protection and the Value Relevance of Accounting Numbers: evidence from the European Union before and after IFRS. In Mid-Year Conference of the International Section of the American Accounting Association. St. Pete Beach, Florida, USA - Times Cited Google Scholar: 24
70	Eugénio, T., Lourenço, I. & Morais, A. I. (2009). Environmental Accounting Regulation and Annual Report Disclosure: the case of a Portuguese cement Company. In Annual Congress of the European Accounting Association. Tampere
71	Lourenço, I. & Curto, J. (2008). Does a Weak Shareholder Protection Limit the Impact of the Adoption of IFRS in the Value Relevance of Accounting Numbers? Evidence from the European Union. In Annual Congress of the European Accounting Association. Rotterdam
72	Lourenço, I. & Curto, J. (2008). Does a Weak Shareholder Protection Limit the Impact of the Adoption of IFRS in the Value Relevance of Accounting Numbers? Evidence from the European Union. In Annual Conference of the American Accounting Association. Anaheim
73	Anacoreta & Lourenço, I. (2007). Measurement of Harmonization on Accounting Policy Choice in European Quarter Reports. In Annual Congress of the European Accounting Association. Lisbon
74	Eugénio, T., Lourenço, I. & Morais, A. I. (2007). Recent Developments in Social and Environmental Accounting Research. In Annual Congress of the European Accounting Association. Lisbon
75	Lourenço, I. & Curto, J. (2007). Investment Properties Measured by the Fair Value Model: association with share prices,. In Annual Congress of the European Accounting Association. Lisbon
76	Trabucho, P. & Lourenço, I. (2006). The Determinants of the Decrease in the Value Relevance of Accounting Numbers in Portugal. In Annual Congress of the European Accounting Association. Dublin

77	Lourenço, I. & Curto, J. (2006). Determinants of the Change of the Reporting Method for Interests in Jointly Controlled Entities. In Annual Congress of the European Accounting Association. Dublin
78	Lourenço, I. & Curto, J. (2006). The Usefulness of Alternative Reporting Methods For Interests In Jointly Controlled Entities: Evidence From UK Listed Companies. In Annual Congress of the European Accounting Association. Dublin
79	Anacoreta & Lourenço, I. (2006). How comparable are Quarter Reports in Europe?. In Annual Congress of the European Accounting Association. Dublin
80	Eugénio, T., Morais, A. I. & Lourenço, I. (2006). Social and Environmental Accounting: A preliminary Study. In 18th International Congress on Social and Environmental Accounting Research. St. Andrews
81	Anacoreta & Lourenço, I. (2006). How comparable are quarter reports in Europe?. In Workshop on Accounting in Europe Post 2005. Milton Keynes
82	Lourenço, I. & Curto, J. (2005). The Usefulness of Alternative Reporting Methods For Interests In Jointly Controlled Entities: Evidence From UK Listed Companies. In Annual Congress of the Centre for International Education and Research, Niagara University. Niagara
83	Anacoreta & Lourenço, I. (2005). Are Interim Financial Reporting Practices in European Large Firms comparable?. In Annual Congress of the European Accounting Association. Gotborg
84	Lourenço, I. & Morais, A. I. (2004). Value-Relevance of Fair Value Measurement for Investments in Associates Accounted by the Equity Method. In Annual Congress of the European Accounting Association. Prague

#### - Talk

1	Silva, S.C., Lourenço, I., Paiva, I. & Guerreiro, J. (2024). Research topics on public sector accounting standards: A text mining-based literature review. 46 EAA Annual Congress.
2	Sarquis, R., Santana, V., Lourenço, I. & Santos, A. (2023). Economic consequences of the new accounting standards on leases. Congresso Anual da European Accounting Association.
3	Lourenço, I. (2022). Quantitative Research in International Accounting. V USP Doctoral Consortium in Accounting Research.
4	Viana, D. B. C., Jr., Lourenço, I., Branco, M. & Costa, F. (2022). Dominant firms' shocks and earnings management. 44th European Accounting Association Annual Congress.
5	Hausmann, D., Klann, R. & Lourenço, I. (2022). A Influência da Distância Cultural da Controladora no Gerenciamento de Resultados das Subsidiárias Estrangeiras. 22 USP International Conference in Accounting.
6	Sarquis, R., Santos, Lourenço, I. & Braunbeck, G. (2022). O impacto da adoção da IFRS 11 na comparabilidade da informação. Aula Aberta do Mestrado de Contabilidade e Fiscalidade da ESEG do IPL.
7	Sarquis, R., Santana, V., Lourenço, I. & Santos (2022). Economic Consequences on the New Accounting Standards on Leases. FASB-IFRS-TAR Conference – Accounting for an Ever-Changing World.
8	Palma, M., Lourenço, I. & Branco, M. (2021). Sustainability reporting in family firms versus non-family firms: The role of the richest European families. Research Seminar in Management and Accounting at Universidade Europeia .

9	Lourenço, I. (2021). Relato de sustentabilidade e pandemia. XV Workshop Grudis.
10	Lourenço, I. (2021). Conteúdo e comunicação na pesquisa em contabilidade: discutindo o "So What?". XV Congresso ANPCont.
11	Paiva, I., Lourenço, I. & Curto, J. (2021). Earnings Management in Family versus Non-family Firms: the influence of analyst coverage. Seminário de Pesquisa de Doutorado/Mestrado em Administração e Controladoria.
12	Viana, D. B. C., Jr., Lourenço, I., Ervin Lynn Black & Martins, O. S. (2021). The effect of macroeconomic instability on earnings management in developed and emerging countries. American Accounting Association International Accounting Research Webinars Series.
13	Viana, D. B. C., Jr., Lourenço, I., Branco, M. & Costa, F. (2021). The effect of dominant firms' shocks on earnings management. XXI USP International Conference in Accounting.
14	Viana, D. B. C., Jr., Lourenço, I. & Paulo, E. (2021). Does IFRS mandatory adoption (de)increase accrual-based and real earnings management in emerging markets? . Grudis Conference.
15	Viana, D. B. C., Jr., Lourenço, I. & Paulo, E. (2021). Does IFRS mandatory adoption (de)increase accrual-based and real earnings management in emerging markets? . First EAA Virtual Annual Congress.
16	Eugénio, T., Carreira, P., Lourenço, I. & Mettinen, N. (2021). Understanding Students' Future Intention to Engage in Sustainability Accounting in Malaysia and Philippines. First EAA Virtual Annual Congress .
17	Lourenço, I., Viana, D. B. C., Jr. & Ervin Lynn Black (2021). Financial distress, earnings management and Big4 auditors in emerging markets. First EAA Virtual Annual Congress.
18	Lourenço, I., Renato azevedo, Oliveira, J. & Branco, M. (2021). International patterns and networks in collaborative research published in accounting top journals . First EAA Virtual Annual Congress .
19	Lourenço, I. (2021). As principais pesquisas sobre IFRS. Reunião Científica do Laboratório de Contabilidade Societária.
20	Lourenço, I. (2020). The Effects of IFRS adoption on the Profession and Academia. 5th Global Conference in Accounting and Finance.
21	Lourenço, I. (2020). A Relação entre Orientador e Orientando no Sucesso da Investigação em Contabilidade. XIII Workshop Grudis.
22	Lourenço, I. (2020). Quantitative Research in International Accounting. V USP Doctoral Consortium in Accounting Research, FEA/USP.
23	Sarquis, R., Santos, A., Lourenço, I. & Braunbeck, G. (2020). Elimination of Accounting Choices and the Comparability of Financial Statements: the adoption of IFRS 11 – Joint Arrangements. XX USP International Conference in Accounting., - Times Cited Google Scholar: 2
24	Eugénio, T., Lourenço, I., Carreira, P. & Mettinen, N. (2020). Understanding Students' Future Intention to Engage in Sustainability Accounting in Malaysia and Philippines. XX USP International Conference in Accounting.

25	Lourenço, I., Renato azevedo, Oliveira, J. & Branco, M. (2020). International patterns and networks in collaborative research published in top accounting journals. Research Seminar Day in University of Economics in Katowice.
26	Viana, D. B. C., Jr., Lourenço, I. & Black, E. L. (2020). Do Financially Distressed Firms Engage in Earnings Management? The Role of IFRS Mandatory Adoption in Emerging Markets. 2020 Grudis Conference & Doctoral Colloquium.
27	Lourenço, I., Oliveira, J., Branco, M. & Sofia, A. (2020). Are CSR leaders less prone to engage in impression management. Research Seminar at Coventry University.
28	Sarquis, R., Santos, Lourenço, I. & Braunbeck, G. (2019). Elimination Of Accounting Choices and The Comparability of Financial Statements: The Adoption of IFRS 11 - Joint Arrangements. Informing the IASB Standard Setting Process IAAER – KPMG Research Opportunities – Round 6 Third Deliverable.
29	Lourenço, I. (2019). Desafios para publicação em periódico internacional. 4º Congresso de Gestão e Controladoria da Unochapecó – 2º Congresso FURB de Ciências Contábeis.
30	Viana Junior, D. B. C., Paulo, E. & Lourenço, I. (2019). Adoção Mandatória das IFRS e Qualidade da Informação Contábil em Mercados Emergentes: a Relevância da Qualidade Regulatória. XVIII Grudis Conference.
31	Lourenço, I. (2019). Quantitative Research in International Accounting. V USP Doctoral Consortium in Accounting Research.
32	Sarquis, R., Santos, Lourenço, I. & Braunbeck, G. (2019). Elimination Of Accounting Choices and The Comparability of Financial Statements: The Adoption of IFRS 11 - Joint Arrangements. Informing the IASB Standard Setting Process IAAER – KPMG Research Opportunities – Round 6 Second Deliverable.
33	Lourenço, I., Renato azevedo, Oliveira, J. & Branco, M. (2019). International diversity and networks in collaborative research: how is the accounting academy playing the publication game?. The Seventh International Conference of the Journal of International Accounting Research, Quebec.
34	Viana Junior, D. B. C. & Lourenço, I. (2019). Does National Ethical Judgement Matter for Earnings Management?. XVI Congresso Internacional de Contabilidade e Auditoria.
35	Lourenço, I., Fernandes, S., Branco, M. & Curto, J. (2019). Determinants of the classification of the share of profit or loss of equity investments. The Seventh International Conference of the Journal of International Accounting Research.
36	Viana Junior, D. B. C., Paulo, E. & Lourenço, I. (2019). Adoção Mandatória das IFRS e Qualidade da Informação Contábil em Mercados Emergentes: a Relevância da Qualidade Regulatória. XVIII Grudis Conference.
37	Viana Junior, D. B. C. & Lourenço, I. (2019). The Effect of Macroeconomic Instability on Earnings Management in Developed versus Emerging Countries. XVIII Grudis Conference – Doctoral Colloquium. - Times Cited Google Scholar: 1
38	Viana Junior, D. B. C. & Lourenço, I. (2019). The Effect of Macroeconomic Instability on Earnings Management in Developed versus Emerging Countries. 8th WHU Doctoral Summer Program in Accounting Research. - Times Cited Google Scholar: 2
39	Paiva, I., Lourenço, I. & Curto, J. (2019). Earnings Management in Family versus non-Family Firms: the Influence of Analyst Coverage. BRU-iscte Research Seminar.

40	Sarquis, R., Santos, Lourenço, I. & Braunbeck, G. (2019). Elimination Of Accounting Choices and The Comparability of Financial Statements: The Adoption of IFRS 11 - Joint Arrangements. Informing the IASB Standard Setting Process IAAER – KPMG Research Opportunities – Round 6 Third Deliverable.
41	Sarquis, R., Santos, Lourenço, I. & Braunbeck, G. (2019). Elimination Of Accounting Choices and The Comparability of Financial Statements: The Adoption of IFRS 11 - Joint Arrangements. Informing the IASB Standard Setting Process IAAER – KPMG Research Opportunities – Round 6 Second Deliverable.
42	Lourenço, I., Renato azevedo, Oliveira, J. & Branco, M. (2019). International diversity and networks in collaborative research: how is the accounting academy playing the publication game?. The Seventh International Conference of the Journal of International Accounting Research.
43	Lourenço, I., Renato azevedo, Oliveira, J. & Branco, M. (2019). How is the accounting academy playing the publication game? International diversity and networks in collaborative research. BRU_iscte Research Seminar.
44	Lourenço, I., Branco, M., Azevedo, R. & Oliveira, J. (2018). How is the Accounting Academy Playing the Publication Game? Type of Authorship and International Diversity and Networks. VIII Encuentro de la Asociación Española de Contabilidad y Administración de Empresas.
45	Junior, D., Ohlson, M., Lourenço, I. & Lima, G. (2018). Mandatory Adoption of IFRS and Earnings Management in Emerging Countries: the role of national culture. The Sixth International Conference of the Journal of International Accounting Research.
46	Lourenço, I., Branco, M., Azevedo, R. & Oliveira, J. (2018). How is the accounting academy playing the publication game? Type of authorship and international diversity and networks . Research Seminar in Accounting at University of Aveiro.
47	Sarquis, R., Santos, Lourenço, I. & Braunbeck, G. (2018). Elimination Of Accounting Choices and The Comparability of Financial Statements: The Adoption of IFRS 11 - Joint Arrangements. Informing the IASB Standard Setting Process IAAER – KPMG Research Opportunities – Round 6 First Deliverable.
48	Lourenço, I., Oliveira, J., Branco, M. & Sofia, A. (2018). Are CSR leaders less prone to engage in impression management?. BRU-IUL Research Seminars.
49	Sarquis, R., Santos, Lourenço, I. & Braunbeck, G. (2018). Elimination Of Accounting Choices and The Comparability of Financial Statements: The Adoption of IFRS 11 - Joint Arrangements. Informing the IASB Standard Setting Process IAAER – KPMG Research Opportunities – Round 6 First Deliverable.
50	Lourenço, I., Fernandes, S., Branco, M. & Curto, J. (2018). Determinants of the Classification of the Share of Profit or Loss of Equity Investments. IV Conference on Accounting and Governance.
51	Lourenço, I. (2018). Quantitative Research in International Accounting. IV USP Doctoral Consortium in Accounting Research.
52	Lourenço, I., Oliveira, J., Branco, M. & Sofia, A. (2018). Are CSR leaders less prone to engage in impression management. Research Seminar in Management and Accounting, Universidade Europeia.
53	Palma, M., Lourenço, I. & Branco, M. (2018). Sustainability reporting in family versus non-family firms: the role of the richest European families. VIII GECAMB – Portuguese CSEAR Conference on Environmental Management and Accounting.

54	Lopes, A.I., Lourenço, I., Branco, M. & Sarquis, R. (2017). The effects of LGBT executives on financial performance and firm value. 40th European Accounting Association Annual Congress .
55	Lourenço, I., Oliveira, J., Branco, M. & Sofia, A. (2017). Are CSR leaders less prone to engage in impression management?. XVI Congresso Internacional de Contabilidade e Auditoria.
56	Lourenço, I. (2017). Diferenças internacionais das práticas de contabilidade em padrão IFRS e a influência dos EUA. 2º Congresso UFU de Contabilidade.
57	Palma, M., Lourenço, I. & Branco, M. (2017). Sustainability reporting in family versus non-family firms: the role of the richest European families. XVI Congresso Internacional de Contabilidade e Auditoria.
58	Nova, S.C., Azevedo, R. & Lourenço, I. (2017). The misalignment between accounting faculty perceptions of success and organizational image during a process of institutional change. 40th European Accounting Association Annual Congress.
59	Nyama, J., Lourenço, I. & Branco, M. (2016). The Valuation Relevance of Credit Ratings: Empirical Evidence from Financial Institutions Around the World. XVII Encuentro AECA.
60	Lourenço, I. (2016). NCRF 17 - Agricultura. Conferência Contabilidade e Gestão na Atividade Agrícola, CAP e OCC.
61	Lourenço, I. (2016). Diversidade Internacional na Apresentação das Demonstrações Financeiras. Webinar FIPECAFI.
62	Paiva, I. & Lourenço, I. (2016). Determinants of earnings management in tourism industry: an international perspective. European Accounting Association Annual Congress.
63	Paiva, I. & Lourenço, I. (2016). The effect of firm and country characteristics on earnings management in tourism industry. Jornadas Hispano-Lusas de Gestão Científica.
64	Lourenço, I. (2016). Quantitative Research in Financial Accounting. USP Doctoral Consortium on Quantitative Research in Accounting.
65	Lourenço, I., Branco, M., Sarquis, R. & Magro, N. (2016). International differences in accounting practices under IFRS and the influence of the USA. Research Seminar in Accounting and Finance, Adam Smith Business School, University of Glasgow.
66	Lourenço, I. (2015). IFRS and Skilset. 4ª Semana Paulista do Contabilista, Sindidato dos Contabilistas de São Paulo.
67	Lourenço, I., Verónica Santana, Alex Rathke & Branco, M. (2015). The Effects of Corruption on Earnings Management. Annual Congress of the European Accounting Association.
68	Lourenço, I. (2015). Quantitative Research in Financial Accounting. USP Doctoral Consortium on Quantitative Research in Accounting.
69	Lourenço, I. (2014). A influência do Enforcement na aplicação das IFRS: uma visão internacional. Ciclo de Seminários em IFRS - FIPECAFI.
70	Paiva, I. & Lourenço, I. (2014). Determinants of earnings management in tourism industry: an international perspective. Tourism and Management Studies International Conference.

71	Paiva, I. & Lourenço, I. (2014). The effect of firm size on earnings management in family firms. Postgraduate Conference ESGHT.
72	Paiva, I. & Lourenço, I. (2014). The effect of firm size on earnings management in family firms. Seminário de Investigação Científica. - Times Cited Scopus: 120
73	Paiva, I. & Lourenço, I. (2014). The effect of firm size on earnings management in family firms. Finance Conference, Portuguese Finance Network.
74	Lourenço, I., Branco, M. & Curto, J. (2014). Do IFRS Matter in Emerging Countries? An Exploratory Analysis of Brazilian Firms. Annual Congress of the University of Saint Paul (Brazilian Day - International Journal of Accounting).
75	Lourenço, I. (2014). Investigação Quantitativa em Contabilidade Financeira. III Workshop Grudis.
76	Lourenço, I. (2013). Efeito da Adoção das IFRS na Qualidade da Informação. IV Congresso Nacional de Administração e Ciências Contábeis UFRJ.
77	Lourenço, I. (2013). Impacto das Normas Internacionais de Contabilidade (IFRS) na Qualidade da Informação Contábil. VII Seminários UFPE de Ciências Contábeis.
78	I. Paiva & Lourenço, I. (2013). Earnings Management in Family Firms. Annual Congress of the University of Saint Paul.
79	I. Paiva & Lourenço, I. (2013). Earnings Management across European Union Countries after IFRS Adoption. Annual Congress of the University of Saint Paul.
80	Lourenço, I. (2013). Os Desafios da Educação em Contabilidade. VII Congresso ANPCONT.
81	Lourenço, I. (2013). As Notas Explicativas: uma Visão Internacional. Encontro do Grupo de Estudos em Direito e Contabilidade, FGV Direito.
82	Lourenço, I. (2013). Implicações das novas IFRS sobre grupos de empresas. Ciclo de Seminários em IFRS - FIPECAFI.
83	Lourenço, I. (2013). O Efeito da adoção das IFRS na Qualidade da Informação. Ciclo de Seminários em IFRS - FIPECAFI.
84	Lourenço, I. (2013). O uso do justo valor no padrão IFRS. Ciclo de Seminários em IFRS - FIPECAFI.
85	Paiva, I. & Lourenço, I. (2013). Earnings management in family firms. Annual Congress of the University of Saint Paul de Controladoria e Contabilidade.
86	Lourenço, I. (2013). IFRS versus CPC. Ciclo de Seminários em IFRS - FIPECAFI.
87	Paiva, I. & Lourenço, I. (2013). Earnings management across European Union countries after IFRS adoption. Annual Congress of the University of Saint Paul de Controladoria e Contabilidade.
88	Lourenço, I. & Branco, M. (2013). The Value Relevance of Reputation for Sustainability Leadership. Fórum de Pesquisas do Programa de Pós-Graduação em Ciências Contábeis, FEA/USP.

89	Paiva, I. & Lourenço, I. (2013). Earnings management in family firms. European Accounting Association Annual Congress.
90	Lourenço, I. (2013). Efeito da Adoção das IFRS na Qualidade da Informação. 13º SECONT, Brusque.
91	Lourenço, I. (2012). O justo valor. Jornadas de Contabilidade, Fiscalidade e Auditoria, Universidade Lusófona.
92	Lourenço, I. (2012). O Processo de Convergência dos Brazilian GAAP para os IFRS. Ciclo de Seminários FGV.
93	Lourenço, I. (2012). Oportunidade da Informação Contábil: o caso de empresas familiares. Congresso Anual da ANPCONT.
94	Lourenço, I., Branco, M. & Curto, J. (2012). Timely Reporting and Family Ownership: the Portuguese case. EAR Conference on "Accounting and Reporting in Family Firms".
95	Lourenço, I., Jeffrey Callen, Branco, M. & Curto, J. (2012). The relative value relevance of sustainable firms accounting measures. European Accounting Association Annual Congress.
96	Lopes, A.I. & Lourenço, I. (2012). On the Relation Between Non-controlling and Parent companies' market value: a cross-country comparison. Conference Proceedings: 35th Annual Congress of European Accounting Association .
97	Paiva, I. & Lourenço, I. (2012). The impact of institutional environment and ownership concentration on earnings quality: empirical evidence from European listed firms. European Accounting Association Annual Congress.
98	Paiva, I. & Lourenço, I. (2011). Accounting Quality of IFRS numbers: The effect of insider ownership, firm-level characteristics and capital markets environment. VIII Workshop on Empirical Research in Financial Accounting.
99	Lourenço, I. & Paiva, I. (2011). Accounting Quality and IFRS adoption: A literature review. Jornadas Hispano-Lusas de Gestão Científica.
100	Lourenço, I. & I. Paiva (2011). Accounting Quality and IFRS Adoption: a literature review. XXI Jornadas Hispano-Lusas de Gestão Científica.
101	Paiva, I. & Lourenço, I. (2011). Accounting Quality of IFRS numbers: The effect of insider ownership, firm-level characteristics and capital markets environment. Jornadas Hispano-Lusas de Gestão Científica.
102	Lourenço, I., Callen, J., Branco, M. & Curto, J. (2011). The Relative Value Relevance of Sustainable Firms Accounting Measures. Financial Reporting and Business Communication Research Unit 15th Annual Conference. 0-0
103	Lourenço, I., Branco, M., Eugénio, T. & Curto, J. (2011). How Does the Market Value Corporate Sustainability Performance. CSEAR France Congress on Social and Environmental Accounting Research.
104	Paiva, I., Lourenço, I. & Curto, J. (2011). Accounting Quality in European Union after IFRS adoption: The effect of insider ownership, firm-level characteristics and capital markets environment. European Accounting Association Annual Congress.
105	Lourenço, I., Branco, M., Eugénio, T. & Curto, J. (2011). How Does the Market Value Corporate Sustainability Performance. ENROAC Annual conference.

106	Lourenço, I. (2011). The relative value relevance of sustainable firms accounting measures. IESEG School of Management.
107	Paiva, I., Lourenço, I. & Curto, J. (2011). Accounting Quality of IFRS numbers: The effect of insider ownership, firm-level characteristics and capital markets environment. European Network for Research in Organisational Accounting Change.
108	Paiva, I., Lourenço, I. & Curto, J. (2011). Accounting Quality of IFRS numbers: The effect of insider ownership, firm-level characteristics and capital markets environment. British Accounting and Finance Association Annual Conference .
109	Lopes, A.I. & Lourenço, I. (2011). Do alternative ways of reporting non-controlling interests really matter?. 15th Annual conference FINANCIAL REPORTING AND BUSINESS COMMUNICATION RESEARCH UNIT.
110	Paiva, I. & Lourenço, I. (2010). Determinants of Accounting Quality: empirical evidence from the European Union after IFRS Adoption. XIV Encontro Associação Espanhola de Contabilidade e Gestão de Empresas.
111	Lourenço, I., Fernandes, S. & Curto, J. (2010). How Does the Market View Interests in Jointly Controlled Entities?. Annual Congress of the European Accounting Association.
112	Lourenço, I. & Curto, J. (2009). The Level of Shareholder Protection and the Value Relevance of Accounting Numbers: evidence from the European Union before and after IFRS. Annual Conference of the Accounting Section of the German Academic Association for Business Research.
113	Lourenço, I. & Curto, J. (2009). Determinants of the Accounting Choice between Alternative Reporting Methods for Interests in Jointly Controlled Entities. Mid-Year Conference of the International Section of the American Accounting Association.
114	Lourenço, I. & Curto, J. (2009). The Level of Shareholder Protection and the Value Relevance of Accounting Numbers: evidence from the European Union before and after IFRS. Mid-Year Conference of the International Section of the American Accounting Association.
115	Lourenço, I. (2008). Imparidade de Ativos. Ciclo de Conferências - Universidade de Évora.
116	Lourenço, I. & Curto, J. (2008). Does a Weak Shareholder Protection Limit the Impact of the Adoption of IFRS in the Value Relevance of Accounting Numbers? Evidence from the European Union. Annual Congress of the European Accounting Association.
117	Lourenço, I. & Curto, J. (2008). Does a Weak Shareholder Protection Limit the Impact of the Adoption of IFRS in the Value Relevance of Accounting Numbers? Evidence from the European Union. Annual Conference of the American Accounting Association.
118	Lourenço, I. & Curto, J. (2007). Investment Properties Measured by the Fair Value Model: association with share prices. Annual Congress of the European Accounting Association.
119	Lourenço, I. & Curto, J. (2006). Determinants of the Change of the Reporting Method for Interests in Jointly Controlled Entities. Annual Congress of the European Accounting Association.
120	Lourenço, I. & Curto, J. (2006). The Usefulness of Alternative Reporting Methods For Interests In Jointly Controlled Entities: Evidence From UK Listed Companies. Annual Congress of the European Accounting Association.

121	Lourenço, I. (2006). O processo de Harmonização Contabilística Internacional. Workshop Instituto Politécnico de Tomar.
122	Lourenço, I. (2005). O processo de Harmonização Contabilística na Europa: Implicações para Portugal,. Conferência Faculdade de Direito da Universidade Nova de Lisboa.
123	Lourenço, I. & Curto, J. (2005). The Usefulness of Alternative Reporting Methods For Interests In Jointly Controlled Entities: Evidence From UK Listed Companies. Annual Congress of the Centre for International Education and Research.
124	Lourenço, I. (2004). Valorização de Ativos e Passivos nas Demonstrações Financeiras: uma revisão da literatura. Workshop Instituto Superior de Contabilidade e Administração de Lisboa.
125	Lourenço, I. (2004). Impacto da Aplicação das Normas do IASB em Portugal. Workshop Instituto Superior de Contabilidade e Administração de Lisboa.
126	Lourenço, I. (2004). Impacto da Adopção das Normas do IASB na Consolidação. Workshop Escola Superior de Ciências Empresariais do Instituto Politécnico de Setúbal.
127	Lourenço, I. (2004). Aplicação das Normas do IASB em Portugal: as Principais Alterações. X Congresso de Contabilidade.
128	Lourenço, I. & Morais, A. I. (2004). Value-Relevance of Fair Value Measurement for Investments in Associates Accounted by the Equity Method. Annual Congress of the European Accounting Association.
129	Lourenço, I. (2003). Análise do Desenvolvimento dos Métodos de Conversão Cambial e Proposta de Alteração do Modelo Atual. XII Congresso AECA.
130	Lourenço, I. (2003). Valorização de Ativos e Passivos nas Demonstrações Financeiras: uma Revisão da Literatura. XV Encontro Nacional da ADCES.
131	Lourenço, I. (2002). Contabilização dos Ativos Intangíveis. Workshop Universidade de Évora.
132	Lourenço, I. & Morais, A.I. (2002). Portugal e o Processo de Harmonização Europeu: Possíveis Soluções face a 2005. IX Congresso de Contabilidade.

**- Conference paper not in proceedings**

1	Silva, S.C., Lourenço, I. & Paiva, I. (2024). Research topics on public sector accounting standards: A text mining-based literature review. 46 EAA Annual Congress.
2	Paiva, I. & Lourenço, I. (2016). Determinants of earnings management on the hotel industry: International perspective. 39th Annual Congress of the European Accounting Association (EAA 2016).
3	Paiva, I. & Lourenço, I. (2013). Earnings management in family firms. European Accounting Association Annual Congress. - Times Cited Google Scholar: 4

**• Other Publications**

**- Non-peer-reviewed papers**

1	Lourenço, I. & Santos, S. (2020). O Efeito da COVID-19 na posição financeira e no desempenho das empresas. Revista de la Asociación Espanola de Contabilidad y Administración de Empresas. 131, 30-32
2	Lourenço, I. (2014). Notas Explicativas: uma visão internacional. Revista Fipecafi. 1, 10-15
3	Lourenço, I. (2014). Notas explicativas: uma visão Internacional. Revista Fipecafi.
4	Curto, J., Pinto, J., Morais, A. & Lourenço, I. (2010). The heteroskedasticity-consistent covariance estimator in accounting.
5	Lourenço, I. (2009). IFRS Accounting Policy Alternatives and the Value Relevance of Accounting Numbers: evidence from the EU Real Estate Industry. Financial Study Association Rotterdam (FRS) Forum.
6	Lourenço, I. & Morais, A. I. (2008). Normas Internacionais de Contabilidade: processo de harmonização e impacto na atividade das organizações. Intra Director Financeiro.
7	Lourenço, I. & Morais, A. I. (2005). Normas Internacionais de Contabilidade - que implicações na apresentação das demonstrações financeiras? . Jornal de Contabilidade – Jornal da Associação Portuguesa de Técnicos de Contabilidade (APOTEC). - Times Cited Google Scholar: 10
8	Lourenço, I. & Morais, A. I. (2004). Portugal e o processo de harmonização europeu: possíveis soluções face a 2005. TOC – Revista da Câmara dos Técnicos Oficiais de Contas (CTOC).
9	Lourenço, I. & Morais, A. I. (2004). Normas Internacionais de Contabilidade - Que implicações na apresentação das demonstrações financeiras? . Revisores e Empresas - Revista da Ordem dos Revisores Oficiais de Contas (OROC).

#### - Other publications

1	Viana, D. B. C., Jr., Ohlson, M., Lourenço, I. & Lima, G. (2018). Mandatory Adoption of IFRS and Earnings Management in Emerging Countries: the role of national culture. The Sixth International Conference of the Journal of International Accounting Research.
2	Lopes, A.I., Lourenço, I., Mark T Soliman & Branco, M. (2017). Is the Relation between Non-Controlling Interests and Parent Companies Misleading?.
3	Sarquis, R., Raquel Wille Sarquis, Luccas, R., Lourenço, I. & Dalmácio, F. (2014). IFRS accounting systems' classification: a new emerging cluster,. Annual Congress of the European Accounting Association.

## Academic Management Positions

Director (2025 - 2028)  
Unit/Area: Department of Accounting

Presidente (2025 - 2028)  
Unit/Area: Comissão Científica

Director (2022 - 2025)  
Unit/Area: Department of Accounting

Membro (Docente) (2022 - 2025) Unit/Area: Comissão Científica
Coordenador (2022) Unit/Area: Doctorate Degree (PhD) in Management
Coordenador (2021 - 2025) Unit/Area: Accounting Group
Coordenador (2020 - 2022) Unit/Area: Doctorate Degree (PhD) in Management
Membro (Docente) (2019 - 2022) Unit/Area: Comissão Científica
Membro (Docente) (2019 - 2022) Unit/Area: Plenário da Comissão Científica
Coordenador (2018 - 2019) Unit/Area: Post Graduation Program in Accounting and Taxation
Coordenador (2018 - 2020) Unit/Area: Doctorate Degree (PhD) in Management
Coordenador (2017 - 2018) Unit/Area: Post Graduation Program in Accounting and Taxation
Coordenador (2017) Unit/Area: [0251] Advanced Financial Accounting (42ECTS)
Coordenador (2016 - 2018) Unit/Area: Doctorate Degree (PhD) in Management
Director (2010 - 2011) Unit/Area: [5562] Accounting
Membro (Docente) (2010 - 2013) Unit/Area: Plenário da Comissão Científica
Membro (Docente) (2010 - 2013) Unit/Area: Comissão Científica

## Awards

ISCTE-IUL Pedagogical award (2017)

## Organization/Coordination of Events

Type of Organization/Coordination	Event Title	Organizer	Year
Member of non-scientific event's organizing committee	Meeting of the Group of Discussion with Accounting Professionals	ISCTE	2024
Member of non-scientific event's organizing committee	Meeting of the Group of Discussion with Accounting Professionals	ISCTE	2023
Member of non-scientific event's organizing committee	Meeting of the Group of Discussion with Accounting Professionals	ISCTE	2023

Member of scientific event committee	XIX International Congress in Accounting and Auditing		2023 - 2024
Member of scientific event committee	12th Meeting of the Portuguese Finance Network	Portuguese Finance Network	2023
Member of scientific event committee	XXII Conference Grudis e Doctoral Colloquium	Grudis	2023
Member of scientific event committee	International Conference on Accounting and Finance Innovation	Universidade de Aveiro	2023 - 2024
Member of scientific event committee	45th Annual Congress of the European Accounting Association	European Accounting Association	Since 2023
Member of scientific event's organizing committee	24° USP INTERNATIONAL CONFERENCE ON ACCOUNTING	Universidade de São Paulo	Since 2021
Member of scientific event committee	XVI International Congress in Accounting and Auditing	ISCA e OCC	2017
Member of scientific event committee	XVI Accounting and Auditing International Accounting	Ordem dos Contabilistas Certificados	2017
Member of scientific event committee	XVII USP International Conference in Accounting	Universidade de São Paulo	2017
Member of scientific event committee	XVI Congresso Internacional de Contabilidade e Auditoria		2017
Member of scientific event committee	20° Congresso Brasileiro de Contabilidade	Conselho Federal de Contabilidade	2016
Member of scientific event committee	7th GECAMB Conference on Environment Management and Accounting: the Portuguese CSEAR Conference	Instituto Politécnico de Barcelos e CSEAR	2016
Member of scientific event committee	XVI USP International Conference in Accounting	Universidade de São Paulo	2016
Member of scientific event's organizing committee	XVI USP International Conference in Accounting	Universidade de São Paulo	2016
Member of scientific event committee	I Congresso Internacional de Contabilidade Pública	Instituto Politécnico de Setúbal	2016
Member of scientific event committee	XV Seminário Grudis	GRUDIS	2016
Member of scientific event committee	37th European Accounting Association Annual Congress	European Accounting Association	2014
Member of scientific event committee	36th European Accounting Association Annual Congress	European Accounting Association	2013
Member of scientific event committee	35th European Accounting Association Annual Congress	European Accounting Association	2012

## Scientific Editing/Reviewing Activities

Type of Activity	Journal Title	ISSN/Quartile	Period	Language
Member of scientific journal editing staff	Revista Contabilidad y Negocios		Since 2023	English
Member of scientific journal editing staff	Accounting and Finance Review	1519-7077 / Q3	Since 2017	English
Member of scientific journal editing staff	European Accounting Review	0963-8180 / Q1 (T5)	2016 - 2019	English
Member of scientific journal editing staff	Advances in Scientific and Applied Accounting	1983-8611	Since 2014	Portuguese