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## Luís Pimentel



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### Áreas de Investigação

Contabilidade e Controlo de Gestão, Balanced Scorecard, Gestão da Qualidade, Mudança Organizacional, Teoria Institucional, Case Studies

### Qualificações Académicas

Universidade/Instituição	Tipo	Curso	Período
ISCTE-IUL, Instituto Universitário de Lisboa	Doutoramento	Gestão - Especialização em Contabilidade	2014
ISCTE-IUL - Instituto Superior Ciências Trabalho e da Empresa	Mestrado	Contabilidade	2006
Instituto Superior de Economia e Gestão - UTL	Licenciatura	Organização e Gestão de Empresas	1984
Escola Superior de Estudos Sociais e Económicos "Bento de Jesus Caraça" - Évora	Licenciatura	Economia	1977

## Orientações

### • Dissertações de Mestrado

#### - Terminadas

	Nome do Estudante	Título/Tópico	Língua	Instituição	Ano de Conclusão
1	Miguel Filipe Ribeiro Mendes	Uma jornada rumo ao Lean: O caso de uma pequena-média empresa (PME)	Inglês	Iscte	2018
2	Inês Caetano Calado Pereira	Sistema de Controlo de Gestão na Empresa Troiaresort - Um fator de competitividade e criação de valor	Português	Iscte	2016
3	João Miguel Paixão Guerreiro	O Balance Scorecard como Ferramenta Crucial de Apoio ao Processo de Tomada de Decisão Empresarial	Português	Iscte	2014

### • Projetos Finais de Mestrado

#### - Terminadas

	Nome do Estudante	Título/Tópico	Língua	Instituição	Ano de Conclusão
1	Rui Maria Vaz Pinto Rebelo de Andrade	Concepção de um Sistema de Controlo de Gestão numa PME	Português	Iscte	2014
2	Rui Alexandre Carneiro Paula de Carvalho	Sistema Integrado de Gestão Estratégica e Avaliação de Desempenho e Performance Organizacional	Português	Iscte	2014
3	Ana Rita Mota Domingos	Na Busca de uma Nova Estrutura de Regulação e Supervisão Financeira em Portugal na sequência da crise financeira de 2008-2013	Português	Iscte	2013
4	João Filipe da Encarnação Aleluia	Construção de Balanced Scorecard para o Departamento de Auditoria Interna do Banco de Portugal	Português	Iscte	2013

## Total de Citações

Web of Science®	107
Scopus	86

## Publicações

## • Revistas Científicas

### - Artigo em revista científica

1	Barros, R. S., Pimentel, L. & Vaz, E. (2026). Implementing a performance management system in a public organisation: Barriers and outcomes. <i>Journal of Applied Accounting Research</i> . 27 (6), 1-21 - N.º de citações Web of Science®: 1 - N.º de citações Google Scholar: 2
2	Pimentel, L., Major, M. & Cruz, A. (2023). Collective action in institutional entrepreneurship: The case of a government agency. <i>Emerging Science Journal</i> . 7 (2), 538-557 - N.º de citações Web of Science®: 3 - N.º de citações Scopus: 3 - N.º de citações Google Scholar: 2
3	Pimentel, L. & Rogala, P. (2022). The relationship between EFQM recognition system and management maturity. <i>Management and Production Engineering Review</i> . 13 (2), 81-91 - N.º de citações Web of Science®: 1 - N.º de citações Scopus: 2
4	Cantante-Rodrigues, F., Lopes, S., Sabino, A., Pimentel, L. & Dias, P. (2021). The Association Between Resilience and Performance: the Mediating Role of Workers' Well-being. <i>Psychological Studies</i> . 66 (1), 36-48 - N.º de citações Web of Science®: 22 - N.º de citações Scopus: 15
5	Pimentel, L. & Anjos, P. (2020). Organizational change for procedures and regulation implementation: institutionalization process in a global/local setting. <i>Journal of Accounting and Finance</i> . 20 (5), 164-176
6	Pimentel, L. & Major, M. (2016). Key success factors for quality management implementation: evidence from the public sector. <i>Total Quality Management and Business Excellence</i> . 27 (9-10), 997-1012 - N.º de citações Web of Science®: 49 - N.º de citações Scopus: 39 - N.º de citações Google Scholar: 101
7	Pimentel, L. & Major, M. (2014). Quality management and a balanced scorecard as supporting frameworks for a new management model and organizational change. <i>Total Quality Management and Business Excellence</i> . 25 (7-8), 763-775 - N.º de citações Web of Science®: 31 - N.º de citações Scopus: 27 - N.º de citações Google Scholar: 83
8	Pimentel, L. & Major, M. J. (2010). Management accounting change: a case study of balanced scorecard implementation in a Portuguese service company. <i>Contabilidade e Gestão: Portuguese Journal of Accounting and Management</i> . 8 , 89-109 - N.º de citações Google Scholar: 33

## • Livros e Capítulos de Livros

### - Autor de livro

1	Laureano, L., Pimentel, L., Carrilho, J. & Prates, M (2008). <i>Elementos de Análise Financeira - Casos Práticos</i> . Lisboa/Portugal. Publisher Team.
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### - Editor de livro

1	Pimentel, L., Soares, R. & Sabino, A. (2020). O Livro do Empreendedorismo - Guia Teórico-prático para Criar um Negócio de Sucesso. Lisboa. Actual Editora.
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### - Capítulo de livro

1	Pimentel, L. (2020). A Qualidade da Gestão na Segurança Social: As Ferramentas e os Prémios de Excelência no período 2004-2012 . In Jorge Campino, Nuno Monteiro Amado, Suzana Fernandes da Costa e AAFDL, (Ed.), Segurança Social, Sistema, Proteção, Solidariedade e Sustentabilidade. (pp. 339-349). Lisboa: AAFDL.
2	Pimentel, L. (2020). O Plano de Negócios. In Raquel Soares, Luís Pimentel, Ana Sabino e Conjuntura Actual Editora (Ed.), O Livro do Empreendedorismo - Guia Teórico-prático para Criar um Negócio de Sucesso. (pp. 111-130). Lisboa: Actual Editora.
3	Pimentel, L. (2020). Estádios de Desenvolvimento e Fontes de Financiamento. In Raquel Soares, Luís Pimentel, Ana Sabino e Conjuntura Actual Editora (Ed.), O Livro do Empreendedorismo - Guia Teórico-prático para Criar um Negócio de Sucesso. (pp. 145-151). Lisboa: Actual Editora.

### • Conferências/Workshops e Comunicações

#### - Publicação em atas de evento científico

1	Silva, C., Pimentel, L. & Rodrigues, M. (2026). Entrepreneurship, innovation, and sustainability in the Portuguese stone extraction and processing sector. In APEE (Ed.), Book of Proceedings European Business Ethics Network Portugal - 1st Conference 2026. (pp. 58-59). Lisbon: Universidade Europeia.
2	Barros, R. S., Pimentel, L. & Dias, T. (2026). Uncovering The Emergence of Practices Through the Lens of Practice-Driven Institutionalism: a Case Study. In Grudis (Ed.), XXV Grudis Conference and Doctoral Colloquium - Conference Booklet. (pp. 85-86). Lisbon
3	Marques, L. & Pimentel, L. (2024). Challenges and Motivations in Female Immigrant Entrepreneurship: A Systematic Review of the Literature . In Universidade Europeia (Ed.), eBook of Abstracts of the 2nd International Scientific Conference "Navigating the Future of Management". (pp. 65-66). Lisbon: Universidade Europeia.
4	Pimentel, L., Rogala, P. & Dias, T. L. (2022). Diffusion of management practices between a local company and a global company: A case study. In EBES (Ed.), Proceedings of the 40th EBES Conference. (pp. 825-841). Istanbul: EBES Publications.
5	Pimentel, L. & Rogala, P. (2022). Bundling and diffusion of management control innovations in the public sector: A case study. In EBES (Ed.), Proceedings of the 40th EBES Conference. (pp. 779-824). Istanbul: EBES Publications.
6	Caixeiro, D. S., Pimentel, L. V. & Machado, M. J. (2022). Alojamento local em época de pandemia Covid-19. In José António C. Santos, Margarida Custódio Santos, Alexandra Rodrigues Gonçalves and Miguel Ángel Solano-Sánchez (Ed.), TMS ALGARVE 2022: Sustainability Challenges in Tourism, Hospitality and Management – Tourism & Management Studies International Conference. (pp. 55). Faro: Escola Superior de Gestão, Hotelaria e Turismo, Universidade do Algarve.
7	Pimentel, L. & Major, M. (2021). Institutional entrepreneurship and change: The relevance of collective action . In 35th EBES Conference - Program and Abstract Book. (pp. 529-570). Rome: EBES. - N.º de citações Google Scholar: 1

8	Pimentel, L. & Mendes, M. (2021). A journey towards lean: The case of a small and medium-sized enterprise (SME). In 35th EBES Conference - Program and Abstract Book. (pp. 571-591). Rome: EBES.
9	Magueta, D., Pimentel, L., Soares, R. & Vaz, E. (2021). Balanced scorecard and business intelligence in management control systems: A government agency approach. In 35th EBES Conference Proceedings. (pp. 277-301). Rome: Eurasia Business and Economics Society.
10	Pimentel, L. & Pires, A. (2021). The EFQM awards impact on organizations: Practical implications on management improvement. In EBES (Ed.), 36th EBES Conference Proceedings. (pp. 1085-1105). Istanbul: Eurasia Business and Economics Society.
11	Pimentel, L. & Major, M. (2021). Management accounting innovations and institutionalization process: A case study in the public sector. In EBES (Ed.), 37th EBES Conference - Program and Abstract Book. (pp. 961-997). Berlin: Eurasia Business and Economics Society.
12	Pimentel, L. & Afonso, S. (2019). Key success factors and conditions for quality management implementation in micro-enterprises: A case study. In Jens J. Dahlgaard, Su Mi Dahlgaard-Park (Ed.), Leadership and strategies for quality, sustainability and innovation in the 4th Industrial revolution: QMOD 2019 : Proceedings. Krakow: Lund University Library Press.
13	Pimentel, L. & Anjos, P. (2019). Organizational Change for Procedures and Regulation Implementation: Institutionalization Process in a Global/Local Setting. In Academic Conferences and Publishing International Limited (Ed.), Proceedings of the 20th European Conference on Knowledge Management. (pp. 849-859). Lisboa: ACPI.
14	Lopes, S., Ferreira, M., Torres, L.D., Sabino, A. & Pimentel, L. (2019). Looking Inside-Out: The impact of Corporate Environmental Responsibility on Employee's Organizational Citizenship Behavior. In Proceedings of the International Conference on Research in Business, Management and Finance. Amsterdam: GLOBALKS.
15	Pimentel, L. & Mendes, M. R. (2018). A journey towards lean: The case of a small and medium-sized enterprise (SME). In Su Mi Dahlgaard-Park & Jens J. Dahlgaard (Ed.), 21st QMOD-ICQSS Conference. Cardiff: Lund University Library Press.
16	Pimentel, L. & Euske, K. (2018). Management Accounting Innovations and the Impact of Organizational Culture, Power, and the Role of Actors: A Case Study Enriched by Institutional Logics Perspective. In TAKE (Theory Applications in the Knowledge Economy) (Ed.), 3rd TAKE Conference 2018 - TAKE 2018 Proceedings. (pp. 12-46). Poznan
17	Pimentel, L. & Pires, A. R. (2017). The impact of EFQM awards on organizational management. In Proceedings of 20th Excellence in Services International Conference. (pp. 657-672). Verona, Italy: European Intelligence and Security Informatics Conference (EISIC).
18	Pimentel, L. (2015). Innovative Management Accounting Practices and the Institutional Logics Perspective: The Impact of Organizational Culture, Power, and the Role of Actors. In 10th ENROAC Conference, Galway, Ireland. Galway
19	Y. S. Jang, Pimentel, L. & Heejun Park (2015). Cultural difference of customer equity drivers on customer loyalty: A cross-national comparison between South Korea and United States. In Su Mi Dahlgaard-Park, Dr. Prof. Lund University Jens J. Dahlgaard, Dr. Prof. Linkoping University (Ed.), 18th QMOD-ICQSS Conference International Conference on Quality and Service Sciences Proceedings. Seoul: Lund University Library Press.

20	Pimentel, L. & Heejun Park (2015). Reinforcing quality management: The impact of EFQM awards on organizational management and culture. In Su Mi Dahlgaard-Park, Dr. Prof. Lund University Jens J. Dahlgaard, Dr. Prof. Linköping University (Ed.), 18th QMOD-KSQM International Joint Conference Proceedings. Seoul: Lund University Library Press.
21	Pimentel, L. & Major, M. (2014). Management Accounting and Control Innovations in an Organization Context: Institutionalization Process in a Portuguese Government Agency. In 37th European Accounting Association Congress.
22	Pimentel, L. & Major, M. (2014). Key success factors for quality management implementation. In Dahlgaard-Park, Su Mi Dahlgaard, Jens J. (Ed.), 17th QMODICQSS Proceedings. Prague: Lund University Library Press.
23	Pimentel, L. & Major, M. (2013). Institutional Entrepreneurship and Change in a Portuguese Government Agency. In European Accounting Association (Ed.), 36th European Accounting Association 2013 Congress. (pp. 0-0). Paris
24	Pimentel, L. & Major, M. J. M. F. (2013). Quality management and a balanced scorecard as supporting frameworks for a new management model and organisational change. In Dahlgaard-Park, S. M., Dahlgaard, J. J., and Gomišček, B. (Ed.), 16th QMOD Proceedings. Quality Management and Organizational Development Conference. (pp. 1391-1407). Portoroz, Slovenia: Moderna organizacija, Faculty of Organizational Sciences.
25	Pimentel, L. & Major, M.J. (2013). Institutional Entrepreneurship and Change: From Individual to Collective Action. In International Network of Business and Management Journals (INBAM) Conference. Lisboa
26	Pimentel, L. & Major, M. (2011). Bundling and diffusion of management control innovations in the public sector and environmental trends: A case study in a Portuguese government agency. In ENROAC (Ed.), 8th European Network for Research in Organizational and Accounting Change (ENROAC) Conference. (pp. 0-0). Lisboa
27	Maria João Martins Ferreira Major & Pimentel, L. (2011). Bundling and Diffusion of Management Control Innovations in the Public Sector: A Case Study in a Portuguese Government Agency. In European Network for Research in Organisational and Accounting Change (ENROAC) (Ed.), 8th ENROAC Conference, Lisboa. (pp. 0-0). Lisbon
28	Pimentel, L. & Major, M.J. (2011). Bundling and Diffusion of Management Control Innovations in the Public Sector: A Case Study in a Portuguese Government Agency. In European Accounting Association (Ed.), 34th Congress of the European Accounting Association, Roma. (pp. 0-0). Roma
29	Pimentel, L. & Major, M.J. (2007). Implementing the Balanced Scorecard: A Case Study in a Portuguese Company. In 30th European Accounting Association Congress.
30	Pimentel, L. & Major, M.J. (2006). A Case Study of Resistance to Balanced Scorecard Implementation. In 29th European Accounting Association Congress.

**- Editor de atas de evento científico**

1	Pimentel, L. (2014). 17ª Conferência QMOD (Quality Management and Organisational Development) - International Conference on Quality and Service Sciences. Praga.
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**- Comunicação em evento científico**

1	Pimentel, L. (2026). Discussant of the paper 'Human–AI collaboration in banking practices: Towards augmented intelligence and accountability' (Tiago Pombas, Rui Robalo, Adriana Rodrigues). 28th Raymond Konopka Memorial Workshop.
2	Pimentel, L. (2026). Discussant of the paper 'An institutional logics story about public value: a case study on the OECD Performance-Based Budgeting Tool' (André Dias, Ana Conceição, Maria Major). XXV Grudis Conference and Doctoral Colloquium - Conference Booklet.
3	Barros, R. S., Pimentel, L. & Dias, T. (2026). Uncovering the Emergence of Practices Through the Lens of Practice-Driven Institutionalism: a Case Study. 28th Raymond Konopka Memorial Workshop.
4	Barros, R. S., Pimentel, L. & Dias, T. (2025). Uncovering the emergence of practices through the lens of practice-driven institutionalism: a case study. EIASM 2025 Conference on Performance Measurement & Management Control.
5	Barros, R. S., Pimentel, L. & Dias, T. (2025). Inter-organizational Flow of Management Control Practices: A Case Study. XX Congresso Internacional de Contabilidade e Auditoria (CICA).
6	Barros, R. S., Pimentel, L. & Dias, T. (2025). Diffusion of management practices between a local company and a global company – a case study. 47th European Accounting Association Annual Congress.
7	Barros, R. S., Pimentel, L. & Vaz, E. (2024). Implementing A Performance Management System in a public organization: barriers and outcomes. Faculty Accounting Day - Department of Accounting - ISCTE-IUL.
8	Barros, R. S., Pimentel, L. & Vaz, E. (2024). Implementing A Performance Management System in a public organization: barriers and outcomes. MCA (Management Control Association) Online Workshop.
9	Barros, R. S., Pimentel, L. & Vaz, E. (2024). Implementing A Performance Management System in a public organization: barriers and outcomes. Research Seminar, Universidade Europeia.
10	Barros, R. S., Pimentel, L. & Vaz, E. (2024). Implementing A Performance Management System in a public organization: barriers and outcomes. 46th European Accounting Association Annual Congress.
11	Barros, R. S., Pimentel, L. & Vaz, E. (2024). Implementing A Performance Management System in a public organization: barriers and outcomes. XXIII Grudis Conference and Doctoral Colloquium.
12	Pimentel, L. (2023). Discussant of the paper 'Imagining grand challenges: Calculative practices for activating' (Gianluca Vitale, Elena Giovanoni & Angelo Riccaboni). 13th European Network for Research in Organizational and Accounting Change (ENROAC) Conference.
13	Pimentel, L. (2023). A EXCELÊNCIA DA GESTÃO NAS ORGANIZAÇÕES DA SEGURANÇA SOCIAL. 1º Congresso da Segurança Social Almedina.
14	Pimentel, L. & Conceição, A. (2023). Management accounting innovations and institutionalization process: A case study in the public sector. 13th ENROAC Conference .
15	Pimentel, L. (2022). The EFQM awards and management maturity. Research Meetings, ISCTE-IUL/Business Research Unit (BRU).
16	Pimentel, L. & Major, M. (2021). Institutional Entrepreneurship and Change: The Relevance of Collective Action. Eurasia Business and Economics Society (35th EBES Conference).

17	Pimentel, L. (2019). The Impact of Organizational Culture, Power and the Role of Actors in Management Accounting Change. Navigating the Future of Management.
18	Pimentel, L. (2019). Discussant of the paper 'The abandonment and the return of the budget: a case study' (Maria Regina Mota e João Oliveira). XVIII Grudis Conference, ESGT Instituto Politécnico de Santarém.
19	Pimentel, L. & Dias, T. (2019). Practice Variation in Management Control Requirements of a Dealer: a Global/Local Setting. 12th European Network for Research in Organizational and Accounting Change (ENROAC) Conference.
20	Pimentel, L. (2017). Discussant of the paper "Corporate social responsibility: A propaganda strategy for the sustainability of the corporation" (Gayathri Gunatilake & Dinushi Wijesinghe). 11th European Network for Research in Organizational and Accounting Change (ENROAC) Conference.
21	Pimentel, L. & Pires, A. (2016). O Impacto da EFQM na Gestão das Organizações – Caso das Empresas Portuguesas. 41º Colóquio da Qualidade.
22	Pimentel, L. (2015). Key Success factors for Quality Management Implementation. Evidence from the Public Sector. PhD Research Meetings in Accounting, ISCTE-IUL/Business Research Unit (BRU).
23	Pimentel, L. (2015). Discussant of the paper "Now you see, now you don't: hidden institutional complexity behind management accounting inscriptions" (Mo Yan). 10th European Network for Research in Organizational and Accounting Change (ENROAC) Conference.
24	Pimentel, L. (2013). Discussant of the paper "Beyond Bureaucracy and the Market – a field study of the corporatization of municipal accounting services" (Katja Aalto), 9th ENROAC (European Network for Research in Organisational and Accounting Change) . 9th European Network for Research in Organizational and Accounting Change (ENROAC) Conference.
25	Pimentel, L. (2012). Management control innovations in an organization context - institutionalization process in a Portuguese government agency. XI Conference Grudis and Doctoral Colloquium.
26	Pimentel, L. (2011). Discussant of the paper "Portuguese Pension Scheme: Evidence from Financial Analysis of the Caixa Geral de Aposentações and the Instituto da Segurança Social" (Rute Abreu & Fátima David). 8th European Network for Research in Organizational and Accounting Change (ENROAC) Conference.
27	Pimentel, L. & Maria, Major (2008). Management Accounting Change in a Portuguese Service Company. 31st European Accounting Association Congress.
28	Magro, N., Penedo, J., Pimentel, L. & Trabucho, P. (2005). Gestão de Resultados. X Congresso de Contabilidade.
29	Magro, N., Penedo, J., Pimentel, L. & Trabucho, P. (2005). Contabilidade Ambiental - Divulgação de Informação. X Congresso de Contabilidade.
30	Pimentel, L. (2000). Programa Valor PME. Forum 'Programa Valor PME' - IAPMEI.
31	Pimentel, L. (1999). Programa valor PME. Forum 'Programa Valor PME' - IAPMEI.
32	Pimentel, L. (1998). Estratégias Financeiras de Suporte ao Crescimento das Empresas. Conferência 'Estratégias Financeiras de Suporte ao Crescimento das Empresas'.
33	Pimentel, L. (1997). Financiamento de Projeto. Conferência 'Financiamento de Projeto'.

#### - Artigo não publicado nas atas da conferência

1	Rkibi, T., Simões, C. , António, N., Costa, C., Pimentel, L., Caldeira, J....Vasconcelos, D. (2025). Désindustrialization et réindustrialization: réalités et tendances. XXX Conférence du réseau ERECO-PGV L'Europe estreprenante et innovante: une réponse aus crises qu'elle traverse?.
2	Caixeiro, D., Pimentel, L. & Machado, M. (2023). Short-Term Accommodation Rentals in Times of Crisis. 42nd EBES Conference - Lisbon. 1
3	Pimentel, L. (2019). Institutional Theory as a Theoretical Umbrella for Organisational Change Research - The Particular Case of Institutional Logics. 4th TAKE Conference 2019.
4	Pimentel, L. & Euske, K. (2017). Management control innovations and institutionalization process in a government agency. 11th ENROAC Conference.
5	Pimentel, L. & Major, M. (2013). Institutional Entrepreneurship and Management Accounting Change in a Portuguese Government Agency. 9th ENROAC Conference, Jyvaskyla, Finland.
6	Pimentel, L. & Major, M. (2008). Management Accounting Change in a Portuguese Service Company. 31st European Accounting Association Congress.

#### • Outras Publicações

##### - Artigo sem avaliação científica

1	Pimentel, L. & Pires, A. R. (2017). O Impacto da EFQM na Gestão das Organizações – Caso das Empresas Portuguesas. Qualidade. 2017 (1), 22-26
2	Pimentel, L. (1995). Capital de Risco e Operações de Reestruturação. Revista Portuguesa de Gestão. 1/95, 61-69
3	Pimentel, L. (1987). Gestão em inflação II. Risco.
4	Pimentel, L. (1987). A Inflação e as Expetativas dos Agentes Económicos . Economia. 1987, 19-19
5	Pimentel, L. (1986). Gestão em Inflação I. Risco.

##### - Dissertação de Mestrado

1	Pimentel, L. (2006). IMPLEMENTING THE BALANCED SCORECARD: A CASE STUDY IN A PORTUGUESE SERVICE COMPANY.
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##### - Tese de Doutoramento

1	Pimentel, L. (2014). INSTITUTIONAL CHANGE AND THE IMPLEMENTATION OF INNOVATIVE MANAGEMENT ACCOUNTING FRAMEWORKS IN A PORTUGUESE GOVERNMENT AGENCY A.
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## Prémios

Melhor artigo científico (2014)