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## Luís Pimentel

**Associate researcher without FCT funding**

BRU-Iscte - Business Research Unit (IBS)



### Contacts

<b>E-mail</b>	luis.pimentel@iscte-iul.pt
<b>Telephone</b>	217650487
<b>Post Box</b>	158

### Research Interests

Management Accounting and Control, Balanced Scorecard, Quality Management, Organizational Change, Institutional Theory, Case Studies

### Academic Qualifications

University/Institution	Type	Degree	Period
ISCTE-IUL, Instituto Universitário de Lisboa	PhD	Gestão - Especialização em Contabilidade	2014
ISCTE-IUL - Instituto Superior Ciências Trabalho e da Empresa	M.Sc.	Contabilidade	2006
Instituto Superior de Economia e Gestão - UTL	Licenciante	Organização e Gestão de Empresas	1984
Escola Superior de Estudos Sociais e Económicos "Bento de Jesus Caraça" - Évora	Licenciante	Economia	1977

## Supervisions

### • M.Sc. Dissertations

- Concluded

	Student Name	Title/Topic	Language	Institution	Concluding Year
1	Miguel Filipe Ribeiro Mendes	A Journey Towards Lean: The case of a Small-Medium Enterprise (SME)	English	ISCTE-IUL	2018
2	Inês Caetano Calado Pereira	Sistema de Controlo de Gestão na Empresa Troiaresort - Um fator de competitividade e criação de valor	Portuguese	ISCTE-IUL	2016
3	João Miguel Paixão Guerreiro	O Balance Scorecard como Ferramenta Crucial de Apoio ao Processo de Tomada de Decisão Empresarial	Portuguese	ISCTE-IUL	2014

### • M.Sc. Final Projects

- Concluded

	Student Name	Title/Topic	Language	Institution	Concluding Year
1	Rui Maria Vaz Pinto Rebelo de Andrade	Concepção de um Sistema de Controlo de Gestão numa PME	Portuguese	ISCTE-IUL	2014
2	Rui Alexandre Carneiro Paula de Carvalho	Sistema Integrado de Gestão Estratégica e Avaliação de Desempenho e Performance Organizacional	Portuguese	ISCTE-IUL	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	Portuguese	ISCTE-IUL	2013
4	João Filipe da Encarnação Aleluia	Construção de Balanced Scorecard para o Departamento de Auditoria Interna do Banco de Portugal	Portuguese	ISCTE-IUL	2013

## Total Citations

Web of Science®	60
Scopus	56

## Publications

### • Scientific Journals

- Scientific journal paper

1	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
2	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
3	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 - Times Cited Web of Science®: 3 - Times Cited Scopus: 3
4	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
5	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 - Times Cited Web of Science®: 37 - Times Cited Scopus: 34 - Times Cited Google Scholar: 94
6	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 - Times Cited Web of Science®: 20 - Times Cited Scopus: 19 - Times Cited Google Scholar: 70
7	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 - Times Cited Google Scholar: 30

## • Books and Book Chapters

### - Book author

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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### - Book editor

1	Pimentel, L., Soares, R. & Sabino, A. (2020). <i>O Livro do Empreendedorismo - Guia Teórico-prático para Criar um Negócio de Sucesso</i> . Lisboa. Actual Editora.
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### - Book chapter

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.), <i>Segurança Social, Sistema, Proteção, Solidariedade e Sustentabilidade</i> . (pp. 339-349). Lisboa: AAFDL.
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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.

## • Conferences/Workshops and Talks

### - Publication in conference proceedings

1	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.
2	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.
3	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.
4	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.
5	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.
6	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.
7	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.
8	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.
9	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.
10	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.

11	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.
12	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.
13	Pimentel, L. & Euske, K. (2018). Management Accounting Innovations and the Impact of Organizational Culture, Power, and the Role of Actors: A Case Study Enlighthened by Institutional Logics Perspective. In TAKE (Theory Applications in the Knowledge Economy) (Ed.), 3rd TAKE Conference 2018 - TAKE 2018 Proceedings. (pp. 12-46). Poznan
14	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).
15	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 Korean Academy of Science and Technology; Korean Society for Quality Management (Ed.), 18th QMOD-KSQM International Joint Conference. Seoul
16	Pimentel, L. & Heejun Park (2015). Reinforcing quality management: The impact of EFQM awards on organizational management and culture. In Korean Society for Quality Management; Korean Academy of Science and Technology (Ed.), 18th QMOD-KSQM International Joint Conference. Seoul
17	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
18	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.
19	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.
20	Pimentel, L. & Major, M. (2013). Institutional Entrepreneurship and Management Accounting Change in a Portuguese Government Agency. In 9th ENROAC Conference, Jyväskylä, Finland.
21	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.
22	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
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. (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
25	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
26	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
27	Pimentel, L. & Major, M.J. (2007). Implementing the Balanced Scorecard: A Case Study in a Portuguese Company. In 30th European Accounting Association Congress.
28	Pimentel, L. & Major, M.J. (2006). A Case Study of Resistance to Balanced Scorecard Implementation. In 29th European Accounting Association Congress.

#### - Conference proceedings editor

1	Pimentel, L. (2014). 17ª Conferência QMOD (Quality Management and Organisational Development) - International Conference on Quality and Service Sciences. Praga.
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#### - Talk

1	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.
2	Barros, R. S., Pimentel, L. & Vaz, E. (2024). Implementing A Performance Management System in a public organization: barriers and outcomes. MCA Online Workshop.
3	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.
4	Pimentel, L. & Conceição, A. (2023). Management accounting innovations and institutionalization process: A case study in the public sector. 13th ENROAC Conference .
5	Pimentel, L. & Major, M. (2021). Institutional Entrepreneurship and Change: The Relevance of Collective Action. Eurasia Business and Economics Society (35th EBES Conference).
6	Pimentel, L. (2019). The Impact of Organizational Culture, Power and the Role of Actors in Management Accounting Change. Navigating the Future of Management.
7	Pimentel, L. & Pires, A. (2016). O Impacto da EFQM na Gestão das Organizações – Caso das Empresas Portuguesas. 41º Colóquio da Qualidade.
8	Pimentel, L. (2015). Key Success factors for Quality Management Implementation. Evidence from the Public Sector. PhD Research Meetings in Accounting.

9	Pimentel, L. (2012). Management control innovations in an organization context - institutionalization process in a Portuguese government agency. <i>Grudis</i> .
10	Magro, N., Penedo, J., Pimentel, L. & Trabucho, P. (2005). Contabilidade Ambiental - Divulgação de Informação. X Congresso de Contabilidade.
11	Magro, N., Penedo, J., Pimentel, L. & Trabucho, P. (2005). Gestão de Resultados. X Congresso de Contabilidade.

**- Conference paper not in proceedings**

1	Pimentel, L. (2019). Institutional Theory as a Theoretical Umbrella for Organisational Change Research - The Particular Case of Institutional Logics. 4th TAKE Conference 2019.
2	Pimentel, L. & Dias, T. (2019). Practice Variation in Management Control Requirements of a Dealer: A Global/Local Setting. 12 th ENROAC Conference.
3	Pimentel, L. & Euske, K. (2017). Management control innovations and institutionalization process in a government agency. 11th ENROAC Conference.

**• Other Publications**

**- Non-peer-reviewed papers**

1	Pimentel, L. & Pires, A. R. (2017). O Impacto da EFQM na Gestão das Organizações – Caso das Empresas Portuguesas. <i>Qualidade</i> . 2017 (1), 22-26
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## Awards

Best paper award (2014)