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Contacts

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Research Interests

Transaction cost economics
International Organizations
Corporate Governance
Fraud and Audit Risk / Oversight
Financial Accounting and Reporting

Academic Qualifications

University/Institution	Type	Degree	Period
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Lisbon University Institute, ISCTE-IUL	PhD	Doutoramento Gestão, Especialização em Contabilidade	2015
ISBM Consortium, International Schools of Business Management	Post-graduation	ITP - International Teachers Programme	1991
ISCTE-IUL - Instituto Superior Ciências Trabalho e da Empresa	Licenciate	Organização e Gestão de Empresas	1983

External Professional Activities

Period	Employer	Country	Description
2003 - 2007	WMO - World Meteorological Organization	Switzerland	Reporting directly to the Secretary-General of WMO (a specialized agency of the United Nations) to supporting his accountability, directed the Internal Audit and Investigation office providing leadership and development of strategies to strengthen governance and the internal oversight by setting organizational standards for audit, performance evaluations and investigations, policy application reviews and other independent studies of the organizations' operations.
1997 - 2003	ITU - International Telecommunications Union	Switzerland	Under the direct authority of the Secretary-General of the International Telecommunications Union (United Nations specialized Agency), and reporting directly to the Secretary-General, planned, organized and implemented a comprehensive internal oversight programme of which the general scope was determined in consultation with the Secretary-General and the other members of the Coordination Committee. Within this framework determined which operations and activities were audited and investigated, prepared the annual work-plan which was submitted for approval to the Secretary-General.
1996 - 1997	Marconi SA	Portugal	Leading and coordinating the work of the project team, including external consultants from Andersen Consulting and Mckinsey, planning and defining activities and conducting project work meetings, supervising of reporting and presentation and discussion of results and action plans to and with the Board of Directors.

1992 - 1996	Marconi SA	Portugal	Created an audit team dedicated to the audit of foreign subsidiary group companies, developed, coached and managed the work of this audit team, developed individual audit programs and assigned audits, reviewed audit working papers and determined material problems, evaluated staff performance, developed and provided training to staff, carried out risk assessment audit planning, planned, organized, coordinated and supervised financial, compliance, management, operational, performance and information systems audits as well as fraud investigations, prepared reports in English for some foreign group subsidiary companies and presented and discussed results of the audit projects to and with the companies' Boards of Directors.
1990 - 1993	CIFAG - Business School	Portugal	Planned, designed, developed, administrated, implemented and delivered effective and systematic training activities and programs for executives of customer companies; ensured that training programs stayed within budgetary allotments; scheduled training programs and assisted customers' training managers to conduct pre-training appraisal and post-training program appraisals; suggested changes in programs, schedules, content and other activities based on feedback from customers; provided corporate finance consultancy services to customer companies
1985 - 1990	Ministry of Finance, Oversight and Inspection	Portugal	Under de direction and supervision of the Audit Coordinator and working within a team of inspectors, had the following duties and responsibilities: planning and performing financial and value-for-money audits; develop audit programs and conduct audits to assess effectiveness of controls, accuracy of records, and efficiency of operations; analyzing company's financial reports; approving financial accounts of several state owned companies within the public transportation sector as well as various industries; performing state owned companies long-term planning assessments and evaluations; performing studies to support Governmental economic sector decisions; evaluating and computing government subsidies for several state owned companies; inspector in charge of filed work of several financial audits including at TAP- Tap Air Portugal; drafting and reviewing audit reports.

1983 - 1985	Deloitte, Haskins & Sells	Portugal	Working within teams of auditors and under the direct supervision of audit supervisors, the duties and responsibilities entailed the following: obtained specific entrance and intermediate levels in-company training in audit techniques; while performing financial auditing analyzed financial records and other supporting documentation, inspected and analyzed books, records, ledgers, journals, income tax reports, and other pertinent information; documented and reported audit observations clearly and completely to submit to the audit supervisor executive leadership, performed internal control testing; documented and reported findings to local and executive leadership and provide recommendations on best practice; conducted Balance sheet reviews, compliance reviews; contract reviews.
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Teaching Activities

Teaching Year	Sem.	Course Name	Degree(s)	Coord
2026/2027	2º	International Organizations	Institutional Degree in ISCTE Business School;	Yes
2026/2027	2º	Fraud and Financial Reporting	Institutional Degree in ISCTE Business School;	Yes
2026/2027	2º	Management in International Organizations	Institutional Degree in ISCTE Business School;	Yes
2026/2027	1º	Management in International Organizations	Institutional Degree in ISCTE Business School;	Yes
2025/2026	2º	International Organizations	Institutional Degree in ISCTE Business School;	Yes
2025/2026	2º	Fraud Analytics	Post Graduation Program in Analytics for Business;	Yes
2025/2026	2º	Fraud and Financial Reporting	Institutional Degree in ISCTE Business School;	Yes
2025/2026	2º	Management in International Organizations	Institutional Degree in ISCTE Business School;	Yes
2025/2026	1º	Management in International Organizations	Institutional Degree in ISCTE Business School;	Yes
2024/2025	2º	International Organizations	Institutional Degree in ISCTE Business School;	Yes
2024/2025	2º	Fraud Analytics	Post Graduation Program in Analytics for Business;	Yes
2024/2025	2º	Fraud and Financial Reporting	Institutional Degree in ISCTE Business School;	Yes

2024/2025	2°	Management in International Organizations	Institutional Degree in ISCTE Business School;	Yes
2024/2025	1°	Financial Accounting and Reporting	Institutional Degree in ISCTE Business School;	Yes
2024/2025	1°	Management in International Organizations	Institutional Degree in ISCTE Business School;	Yes
2023/2024	2°	International Organizations	Institutional Degree in ISCTE Business School;	Yes
2023/2024	2°	Fraud Analytics	Post Graduation Program in Analytics for Business;	Yes
2023/2024	2°	Fraud and Financial Reporting	Institutional Degree in ISCTE Business School;	Yes
2023/2024	2°	Management in International Organizations	Institutional Degree in ISCTE Business School;	Yes
2023/2024	1°	Financial Accounting and Reporting	Institutional Degree in ISCTE Business School;	Yes
2023/2024	1°	Management in International Organizations	Institutional Degree in ISCTE Business School;	Yes
2022/2023	2°	International Organizations	Institutional Degree in ISCTE Business School;	Yes
2022/2023	2°	Fraud Analytics	Post Graduation Program in Analytics for Business;	Yes
2022/2023	2°	Fraud and Financial Reporting	Institutional Degree in ISCTE Business School;	Yes
2022/2023	2°	Management in International Organizations	Institutional Degree in ISCTE Business School;	Yes
2022/2023	1°	Financial Accounting and Reporting	Institutional Degree in ISCTE Business School;	Yes
2022/2023	1°	Management in International Organizations		Yes
2021/2022	2°	International Organizations	Institutional Degree in ISCTE Business School;	Yes
2021/2022	2°	Fraud Analytics	Post Graduation Program in Analytics for Business;	Yes
2021/2022	2°	Fraud and Financial Reporting	Institutional Degree in ISCTE Business School;	Yes
2021/2022	2°	Management in International Organizations	Institutional Degree in ISCTE Business School;	Yes
2021/2022	1°	Financial Accounting and Reporting	Institutional Degree in ISCTE Business School;	Yes

2021/2022	1°	Management in International Organizations	Institutional Degree in ISCTE Business School;	Yes
2020/2021	2°	International Organizations		Yes
2020/2021	2°	Fraud Analytics	Post Graduation Program in Analytics for Business;	Yes
2020/2021	2°	Financial Accounting II		No
2020/2021	2°	Management in International Organizations	Institutional Degree in ISCTE Business School;	Yes
2020/2021	1°	Financial Accounting and Reporting	Institutional Degree in ISCTE Business School;	Yes
2020/2021	1°	Management in International Organizations	Institutional Degree in ISCTE Business School;	Yes
2019/2020	2°	Fraud and Forensic Accounting		Yes
2019/2020	2°	International Organizations	Institutional Degree in ISCTE Business School;	Yes
2019/2020	2°	Fraud Analytics	Post Graduation Program in Analytics for Business;	Yes
2019/2020	2°	Management in International Organizations	Institutional Degree in ISCTE Business School;	Yes
2019/2020	1°	Financial Accounting and Reporting	Institutional Degree in ISCTE Business School;	Yes
2019/2020	1°	Management in International Organizations	Institutional Degree in ISCTE Business School;	Yes
2018/2019	2°	Fraud and Business Risk Analytics		Yes
2018/2019	2°	Fraud and Forensic Accounting		Yes
2018/2019	2°	International Organizations		Yes
2018/2019	2°	Management in International Organizations		Yes
2018/2019	1°	Financial Accounting and Reporting		Yes
2018/2019	1°	Management in International Organizations		Yes
2017/2018	2°	Fraud and Forensic Accounting		Yes
2017/2018	2°	International Organizations		Yes
2017/2018	2°	Financial Accounting II		No

2017/2018	2°	Management in International Organizations		Yes
2017/2018	2°	Governance of International Organizations		Yes
2017/2018	1°	Financial Accounting and Reporting		Yes
2017/2018	1°	Management in International Organizations		Yes
2016/2017	2°	Fraud and Business Risk Analytics		Yes
2016/2017	2°	Financial Accounting II		No
2016/2017	2°	Management Accounting I		No
2016/2017	2°	Management in International Organizations		Yes
2016/2017	2°	Governance of International Organizations		Yes
2016/2017	2°	Governance of International Organizations		Yes
2016/2017	1°	Financial Accounting and Reporting		Yes
2016/2017	1°	Management in International Organizations		Yes
2015/2016	2°	Fraud and Business Risk Analytics		Yes
2015/2016	2°	Financial Accounting II		No
2015/2016	2°	Management Accounting I		No
2015/2016	2°	Management in International Organizations		Yes
2015/2016	2°	Governance of International Organizations		Yes
2015/2016	1°	Financial Accounting and Reporting		Yes
2015/2016	1°	Management in International Organizations		Yes
2014/2015	2°	Financial Accounting II		No
2014/2015	2°	Management in International Organizations		Yes

2014/2015	2º	Governance of International Organizations		Yes
2014/2015	2º	Governance of International Organizations		Yes
2014/2015	1º	Management in International Organizations		Yes
2013/2014	2º	Financial Accounting II		No
2013/2014	2º	Management in International Organizations		Yes
2013/2014	2º	Governance of International Organizations		Yes
2013/2014	1º	Management in International Organizations		Yes

Supervisions

• M.Sc. Dissertations

- Ongoing

	Student Name	Title/Topic	Language	Status	Institution
1	Joana Mendes Vieira Pinto	The reasons that led to the introduction of the 18 IFRS standard.	--	Developing	Iscte
2	Gonçalo Lourenço da Costa	Leveraging Machine Learning for Anti-Money Laundering in Payment Acquirers	--	Developing	Iscte
3	Ana Mafalda Cardoso Duarte	Evolution of the role of certified accountant: from accounting technician to consultant and strategic analyst	--	Developing	Iscte
4	Artem Maximovich Kvasov	The Impact of Geopolitical Tensions on Supply Chains	--	Developing	Iscte

- Concluded

	Student Name	Title/Topic	Language	Institution	Concluding Year
1	Diogo Edgar dos Santos Silva Moreira Fernandes	Geopolitical Risks and International Business Decision-Making: Strategies for Mitigation	English	Iscte	2024

2	Guilherme Vicente Ramires de Matos Pacheco	How has international trade in agricultural products been influenced by the role played by the WTO over the last 40 years?	English	Iscte	2024
3	Rhesya Agustine	The Digital Pivot: Qualitative Insights into Dynamic Capabilities and the Experiences of Remote Workers in Emerging Countries.	English	Iscte	2024
4	Pedro da Silva Gomes	Sustainability Reporting: Analysis of Practices in the Energy Sector	English	Iscte	2023
5	Rita Carreira Vieira	The Impact of Foreign Investment in Portuguese Real Estate Market. Is Portugal selling itself?	English	Iscte	2023
6	Ana Rita Palma Gouveia	Assessing the Effectiveness of Governance Strategies: The East Timor Case	English	Iscte	2023
7	Jia Zhou	Accounting Frauds: from Wirecard to Carillion, where were the auditors?	English	Iscte	2023
8	Lea Fang Fang Vakilitabar	An Insight on Intergovernmental Organization Membership	English	Iscte	2022
9	Isabel Maria Estibeiro Peneda Seoane	"FROM BES TO NOVO BANCO: What Changed?": A Corporate Governance Comparative Analysis	English	Iscte	2022
10	Sara Filipa David Teixeira	Red Flags for Financial Fraud: Uncovering the Wirecard Fraud Case	English	Iscte	2021
11	Patrícia Lopes Mendes	Caixa Geral de Depósitos' credit decisions: A Corporate Governance Perspective	Portuguese	Iscte	2021
12	Daniela Alegre Duarte	Analysis of Red Flags indicating fraud: the CGD case	Portuguese	Iscte	2021
13	João Miguel Matos da Cruz Graça	Brand knowledge of AIESEC in Portugal and its relationship with purchase intention	English	Iscte	2020
14	Shen Huiyue	Goodwill Impairment: A Comparative Study Under US GAAP, IFRS, and China GAAP	English	Iscte	2020
15	José Miguel Salgado da Silva	Investors Activism: The case of Cevian Capital hedge fund campaigns in German companies	English	Iscte	2019
16	Zhao Qitong	IFRS adoption in China and its implication. The case of Chinese listed companies	English	Iscte	2019
17	Hugo Miguel Marques Gonçalves de Carvalho Agostinho	HOW DOES CIVIL SOCIETY INFLUENCE WTO'S GOVERNANCE SYSTEM	English	Iscte	2018

18	Panagiotis Argyropoulos	How European Union's financial aid is implemented? The case of the refugees in the Southern European countries.	English	Iscte	2018
19	Liliana Vanessa Mota Dias	Is Microcredit reaching the Poorest and contributing for the reduction of Poverty?	English	Iscte	2018
20	Fan Zhang	The Case of the Fraudulent Financial Reporting of Wanfu Biotechnology (Hunan) Agricultural Development CO, LTD.	English	Iscte	2017
21	Inês Gorção Garcia	O Colapso do Grupo Espirito Santo: Analise dos Relatórios e Contas e Identificação de bandeiras vermelhas	Portuguese	Iscte	2017

• M.Sc. Final Projects

- Concluded

	Student Name	Title/Topic	Language	Institution	Concluding Year
1	Pedro Henrique Pinto Azevedo	Understanding Money and its use. The functional and structural reasons behind the use of money	English	Iscte	2015

Total Citations

Web of Science®	75
Scopus	99

Publications

• Scientific Journals

- Scientific journal paper

1	Garbellano, S. & Da Veiga, M. R. (2019). Dynamic capabilities in Italian leading SMEs adopting industry 4.0. <i>Measuring Business Excellence</i> . 23 (4), 472-483 - Times Cited Web of Science®: 67 - Times Cited Scopus: 92
2	Da Veiga, M. R. & Major, M. (2019). Governance as integrity: the case of the internal oversight at the United Nations through the lens of public and private bureaucracies transaction cost economics. <i>Journal of Public Budgeting, Accounting and Financial Management</i> . 32 (1), 67-91 - Times Cited Web of Science®: 5 - Times Cited Scopus: 7 - Times Cited Google Scholar: 11

3	Pinto, D., Major, M. & Da Veiga, M. R. (2019). The introduction of mandatory audit firm rotation in the EU: the case of Portugal. <i>Review of Contemporary Business Research</i> . 8 (1), 12-24 - Times Cited Web of Science®: 2 - Times Cited Google Scholar: 7
4	Marques, I. S., Major, M. & Da Veiga, M. R. (2019). Auditor independence: a qualitative study of the perceptions of auditors. <i>International Journal of Accounting and Taxation</i> . 7 (1), 15-25 - Times Cited Web of Science®: 1 - Times Cited Google Scholar: 12

• Conferences/Workshops and Talks

- Publication in conference proceedings

1	Veiga, M. R. da & Major, M. (2019). Ethics in Transaction Cost Economics . In SESRR 2019 book of abstracts. (pp. 51-51):. DINÂMIA'CET - IUL.
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- Talk

1	Da Veiga, M. R. & Major, M. (2019). The Governance of Internal Oversight at the United Nations Through the Lens of Public and Private Bureaucracies Transaction Cost Economics. 5th International Conference on Management Studies-ICMS.
2	Da Veiga, M. R. (2019). Discussant of the paper "Serious Serial Non-Compliers: An Assessment of Corporate Governance Non-Compliance Explanations". 9th Asia-Pacific Interdisciplinary Research in Accounting Conference.
3	Da Veiga, M. R. (2019). Discussant of the paper "How do Institutional Factors Shape the Representation of Women on Corporate Boards? Cross-Country Evidence". European Academy of management - EURAM Annual Congress.
4	Da Veiga, M. R. & Maria, Major (2019). Probity in TCE: The case of the internal oversight structures at the United Nations. 9th Asia-Pacific Interdisciplinary Research in Accounting (APIRA) Conference.
5	Da Veiga, M. R. & Major, M. (2019). Ethics in Transaction Cost Economics. 5th Symposium on Ethics and Social Responsibility Research.
6	Da Veiga, M. R. & Major, M. (2019). Ethics in TCE: An Application of TCE to the Case of the Internal Oversight at the United Nations. 18th International Conference on Social Sciences.
7	Da Veiga, M. R. & Major, M. (2017). The missing ethical dimension: an application of TCE to the case of the Inquiry Committee into Oil-for-Food Program Scandal. AAAJ Special Forum Workshop.
8	Da Veiga, M. R. & Major, M. (2016). The missing ethical dimension: an application of TCE to the case of the Inquiry Committee into Oil-for-Food Program Scandal. Manufacturing Accounting Research Conference.
9	Da Veiga, M. R. (2016). Discussant of the paper "Enacting Controls for Managing Knowledge". 8th Asia-Pacific Interdisciplinary Research in Accounting Conference.
10	Da Veiga, M. R. (2016). The missing ethical dimension: an application of TCE to the case of the Inquiry Committee into Oil-for-Food Program Scandal. European Accounting Association Congress.

11	Da Veiga, M. R. & Major, M. (2016). The missing ethical dimension: an application of TCE to the case of the Inquiry Committee into Oil-for-Food Program Scandal. 8th Asia-Pacific Interdisciplinary Research in Accounting Conference (APIRA).
12	Da Veiga, M. R. & Major, M. (2015). A Critical Perspective of Transaction Cost Economics: the case of the Inquiry Committee into Oil-for-Food Program Scandal. European Institute for Advanced Studies in Management.
13	Da Veiga, M. R. (2012). The Institutional Impact of the Decision to Inquire the Oil-for-Food programme Scandal at the United Nations Office of the Internal Oversight Services. European Doctoral Programmes Association in Management and Business Administration Summer Academy.

• Other Publications

- Other publications

1	Da Veiga, M. R. & Major, M. (2019). The Governance of the Internal Oversight at the United Nations through the Lens of Public and Private Bureaucracies Transaction Cost Economics. 5th International Conference on Management Studies.
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- Doctoral Thesis

1	Da Veiga, M. R. (2015). A TRANSACTION COST APPROACH TO THE CHOICE OF OVERSIGHT GOVERNANCE STRUCTURES AT THE UNITED NATIONS: THE CASE OF THE INQUIRY COMMITTEE INTO THE OIL-FOR-FOOD PROGRAMME SCANDAL .
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Academic Management Positions

Membro (Docente) (2021 - 2025)
Unit/Area: Conselho Geral

Membro (2020 - 2021)
Unit/Area: Conselho Geral

Membro (2020 - 2023)
Unit/Area: Ethics Committee

Awards

Best lecturer 2016/2017, Post-Graduation in Analytics for Business (2017)