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## Maria Manuela Duarte Martins

### Professora Auxiliar

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

### Contacts

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### Curriculum

Maria Manuela Martins is Assistant Professor at Accounting Department of ISCTE Business School - University Institute of Lisbon (ISCTE-IUL). She obtained a Master Degree in Business Administration specialization in Information Systems Management and a PhD in Management, specialization in Accounting (University Institute of Lisbon - ISCTE-IUL). She is a research in the fields of Knowledge Management, Intellectual capital and Financial Accounting.

### Research Interests

Accounting education and technology/artificial intelligence
Financial Accounting
Intellectual capital
Knowledge Management

## Academic Qualifications

University/Institution	Type	Degree	Period
ISCTE-IUL	PhD	Gestão especialização em Contabilidade	2013
ISCTE-IUL	M.Sc.	Ciências Empresariais especialização em Sistemas de Informação	1995
ISCTE-IUL	Licenciante	Organização e Gestão de Empresas	1990

## Supervisions

### • M.Sc. Final Projects

- Concluded

	Student Name	Title/Topic	Language	Institution	Concluding Year
1	Leovigildo Pedro Malate	CONCEÇÃO DUM BALANCED SCORECARD PARA UMA ORGANIZAÇÃO DO TERCEIRO SETOR EM MOÇAMBIQUE: OCASO DA FUNDAÇÃO ARIEL	Portuguese	Iscte	2018

## Total Citations

Web of Science®	35
Scopus	35

## Publications

### • Scientific Journals

- Scientific journal paper

1	<p>Martins, M. M., Morais, A. I., Isidro, H. &amp; Laureano, R. M. S. (2018). Intellectual capital disclosure: the Portuguese case. <i>Journal of the Knowledge Economy</i>. 9 (4), 1224-1245</p> <ul style="list-style-type: none"> <li>- Times Cited Web of Science®: 20</li> <li>- Times Cited Scopus: 19</li> <li>- Times Cited Google Scholar: 43</li> </ul>
2	<p>Martins, M. M. &amp; Lopes, I. T. (2016). Culture and profitability: empirical evidence at a European level. <i>Corporate Ownership And Control</i>. 13 (2), 579-586</p> <ul style="list-style-type: none"> <li>- Times Cited Web of Science®: 5</li> <li>- Times Cited Scopus: 4</li> <li>- Times Cited Google Scholar: 17</li> </ul>

3	Lopes, I. T., Ferraz, D. P. & Martins, M. M. (2016). The influence of diversity on boards on profitability: an overview across Iberian listed companies. <i>Corporate Ownership And Control</i> . 13 (2), 454-460 - Times Cited Web of Science®: 9 - Times Cited Scopus: 2 - Times Cited Google Scholar: 28
4	Martins, M. M. & Lopes, I. T. (2016). Intellectual capital and profitability: a firm value approach in the European companies. <i>Business: Theory and Practice</i> . 17 (3), 234-242 - Times Cited Scopus: 8 - Times Cited Google Scholar: 57
5	Isidro, H., Martins, M. M. & Lopes, I. T. (2016). Earnings quality and governance quality: a comparative analysis between traditional and new Brazilian capital market. <i>Corporate Ownership And Control</i> . 14 (1), 605-610
6	Martins, M. M. , Morais, A. I. & Isidro, H. (2015). Disclosure of intellectual capital in Mediterranean countries. <i>International Journal of Innovation and Regional Development</i> . 6 (4), 329-342
7	Martins, M. M. , Morais, A. & Isidro, H. (2013). O valor do capital intelectual das empresas portuguesas=The value of intellectual capital of the portuguese companies. <i>Tourism and Management Studies</i> . 3, 848-862 - Times Cited Google Scholar: 4
8	Martins, M. M. , Morais, A. I. & Isidro, H. (2013). A divulgação do capital intelectual em Portugal na primeira década do século XXI=Disclosure of intellectual capital in Portugal in the first decade of the twenty-first century. <i>Tourism and Management Studies</i> . 3, 832-847

## • Books and Book Chapters

### - Book author

1	Martins, M. M. (2023). <i>Contabilidade de Gestão - Casos Práticos</i> . Coimbra. Editora D'Ideias.
2	Martins, M. M. & Lopes, I. T. (2016). <i>Das Sociedades: Aspetos formais e contabilísticos</i> . Lisboa. Escolar Editora.
3	Borges, A., Ferreira, P. A., Martins, M. M. , Rodrigues, J., Magro, N. & Gamelas, E. (2011). <i>SNC Casos Práticos - Contabilidade Financeira</i> . Lisboa - Portugal. Areas Editora.
4	Borges, A., Gamelas, E., Rodrigues, J., Martins, M. M. , Magro, N. & Ferreira, P. A. (2009). <i>SNC - Sistema de Normalização Contabilística: Casos Práticos</i> . Lisboa. Áreas Editora.

## • Conferences/Workshops and Talks

### - Publication in conference proceedings

1	Martins, M. M. & Lopes, I. T. (2015). Intellectual capital and profitability: A firm value approach in the European companies. In Maurizio Massaro and Andrea Garlatti (Ed.), <i>Proceedings of the 16th European Conference on Knowledge Management Knowledge Management, ECKM 2015</i> . (pp. 496-503). Udine: ACPI - Academic Conferences and Publishing International. - Times Cited Web of Science®: 1 - Times Cited Scopus: 2
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2	Lopes, I. T. & Martins, M. M. (2015). Intangibles as source of effective returns in the Iberian stock exchange markets. In Maurizio Massaro, Andrea Garlatti (Ed.), Proceedings of the 16th European Conference on Knowledge Management Knowledge Management, ECKM 2015. (pp. 468-476). Udine: ACPI - Academic Conferences and Publishing International.
3	Martins, M. M. (2012). O valor do capital intelectual das empresas portuguesas. In XV Encuentro AECA. (pp. 0-0). Ofir - Times Cited Google Scholar: 28
4	Martins, M. M. (2012). A divulgação do capital intelectual em Portugal na primeira década do século XXI. In XV Encuentro AECA. (pp. 0-0). Ofir - Times Cited Google Scholar: 13

#### - Talk

1	Martins, M. M. (2024). Discussant de "A importância, determinantes e consequências económicas dos benefícios fiscais nas empresas portuguesas ". XXIII Grudis Conference and Doctoral Colloquium.
2	Martins, M. M. (2024). Tecnologias digitais para o ensino de Contabilidade. Accounting Day .
3	Martins, M. M. (2012). O valor do capital intelectual das empresas portuguesas. TMS ? MANAGEMENT STUDIES - International Conference - Algarve 2012. - Times Cited Google Scholar: 3
4	Martins, M. M. (2012). A divulgação do capital intelectual em Portugal na primeira década do século XXI. TMS ? MANAGEMENT STUDIES - International Conference - Algarve 2012. - Times Cited Google Scholar: 2

#### • Other Publications

##### - Other publications

1	Martins, M. M. & Lopes, I. T. (2015). Intellectual Capital and Profitability: A Firm Value Approach in the European Companies. Proceedings of the European Conference on Knowledge Management, ECKM.
2	Lopes, I. T. & Martins, M. M. (2015). Intangibles as source of effective returns in the Iberian Stock Exchange Markets. Proceedings of the European Conference on Knowledge Management, ECKM.

## Academic Management Positions

Coordenador do 2º Ano (2026 - 2029)  
Unit/Area: Bachelor Degree in Finance and Accounting

Coordenador do 2º Ano (2024 - 2026)  
Unit/Area: Bachelor Degree in Finance and Accounting

Coordenador do 3º Ano (2018 - 2020)  
Unit/Area: Bachelor Degree in Finance and Accounting

Coordenador do 3º Ano (2016 - 2018)  
Unit/Area: Bachelor Degree in Finance and Accounting

Coordenador do 3º Ano (2016)  
Unit/Area: Bachelor Degree in Finance and Accounting

Coordenador do 3º Ano (2014 - 2016)  
Unit/Area: Bachelor Degree in Finance and Accounting

## Professional Associations

Ordem dos Contabilistas Certificados (Since 1996)