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Professor Auxiliar

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Curriculum

PhD in Accounting and MBA in Management, by ISCTE-IUL, Post-Graduate in Finance, by CEMAF-ISCTE and Graduate in Management, by UML. He is coordinator of Courses of Taxation, Business Taxation, Company Tax Management, Principles and Procedures of Tax Litigation and Taxation of Non-Residents. He is Director of the MSc in Management at ISCTE-IUL and Director of Post-Graduation in Tax Management at INDEG-ISCTE.

Research Interests

Book-tax differences
Diferenças entre a Contabilidade e a Fiscalidade no apuramento do lucro
Earnings Management
A gestão/manipulação de resultados, qualidade das demonstrações financeiras
Effective Tax Rate

Taxa efetiva de imposto
Tax Aggressiveness
Agressividade fiscal, competitividade fiscal
Tax Avoidance
Evasão fiscal

Academic Qualifications

University/Institution	Type	Degree	Period
ISCTE - IUL	PhD	Contabilidade	2016
ISCTE	Post-graduation	MBA - Master of Business Administration	2004
ISCTE - IUL	Post-graduation	Pós-Graduação em Finanças	2001
Universidade Moderna	Licenciate	Organização e Gestão de Empresas	1998

External Professional Activities

Period	Employer	Country	Description
2013 - 2017	INDEG-ISCTE Executive Education	--	Director

Teaching Activities

Teaching Year	Sem.	Course Name	Degree(s)	Coord
2026/2027	2º	Tax Management and Performance	Institutional Degree in ISCTE Business School;	Yes
2026/2027	2º	ESG Reporting and Green Taxation		Yes
2026/2027	2º	Global Taxation		Yes
2026/2027	2º	Strategies for Tax Planning and Consulting		Yes
2026/2027	2º	Tax	Bachelor Degree in Management;	Yes
2026/2027	1º	Tax Management		Yes
2026/2027	1º	Tax Management	Master Degree in Accounting and Management Control;	Yes

2026/2027	1º	Master Project in Accounting and Taxation		Yes
2026/2027	1º	Master Project in Accounting and Taxation		Yes
2026/2027	1º	Portuguese Tax System	Other programme in Applied Online Tax Consulting;	Yes
2026/2027	1º	Tax Consultancy Practices	Other programme in Applied Online Tax Consulting;	Yes
2026/2027	1º	Tax	Bachelor Degree in Finance and Accounting;	Yes
2026/2027	1º	Business Taxation	Master Degree in Accounting and Taxation;	Yes
2025/2026	2º	Corporate Taxation I	Post Graduation Program in Tax Management;	Yes
2025/2026	2º	Tax Reporting and Compliance		Yes
2025/2026	2º	Tax Management and Performance	Institutional Degree in ISCTE Business School;	Yes
2025/2026	2º	Business taxation	Other programme in Applied Program Accounting and Financial Analysis for Management;	Yes
2025/2026	2º	Gestão Fiscal	Other programme in Applied online Post Graduate in Finance and Management Control;	Yes
2025/2026	2º	Tax	Bachelor Degree in Management;	Yes
2025/2026	1º	General Theory of Taxation	Post Graduation Program in Tax Management;	Yes
2025/2026	1º	Master Dissertation in Management		Yes
2025/2026	1º	Master Project in Management		Yes
2025/2026	1º	Tax Management	Bachelor Degree in Digital Technologies and Management;	Yes
2025/2026	1º	Tax Management	Master Degree in Accounting and Management Control;	Yes
2025/2026	1º	Master Dissertation in Management		Yes
2025/2026	1º	Master Project in Management		Yes
2025/2026	1º	Portuguese Tax System	Other programme in Applied Online Tax Consulting;	Yes
2025/2026	1º	Tax Consultancy Practices	Other programme in Applied Online Tax Consulting;	Yes
2025/2026	1º	Gestão Fiscal	Other programme in Applied online Post Graduate in Finance and Management Control;	Yes

2025/2026	1°	Tax		Yes
2024/2025	2°	Tax		Yes
2024/2025	1°	Tax	Bachelor Degree in Finance and Accounting;	Yes
2023/2024	2°	Tax		Yes
2023/2024	1°	Tax	Bachelor Degree in Finance and Accounting; Bachelor Degree in Management;	Yes
2022/2023	2°	Tax		Yes
2022/2023	1°	Tax	Bachelor Degree in Finance and Accounting; Bachelor Degree in Management;	Yes
2021/2022	2°	Tax		Yes
2021/2022	1°	Tax	Bachelor Degree in Finance and Accounting; Bachelor Degree in Management;	Yes
2020/2021	2°	Tax		Yes
2020/2021	1°	Tax	Bachelor Degree in Finance and Accounting; Bachelor Degree in Management;	Yes
2019/2020	2°	Tax		Yes
2019/2020	1°	Tax	Bachelor Degree in Finance and Accounting; Bachelor Degree in Management;	Yes
2018/2019	2°	Tax		Yes
2018/2019	1°	Tax	Bachelor Degree in Finance and Accounting; Bachelor Degree in Management;	Yes
2017/2018	2°	Tax		Yes
2017/2018	1°	Tax	Bachelor Degree in Finance and Accounting; Bachelor Degree in Management;	Yes
2016/2017	2°	Tax		Yes
2016/2017	1°	Tax		Yes
2015/2016	2°	Tax		Yes
2015/2016	1°	Tax		Yes
2014/2015	2°	Tax		Yes

2014/2015	1º	Tax		Yes
2013/2014	2º	Tax		Yes
2013/2014	1º	Tax	Bachelor Degree in Management;	Yes

Supervisions

• Ph.D. Thesis

- Ongoing

	Student Name	Title/Topic	Language	Status	Institution
1	Maria Margarida Saraiva Ramos Pereira	AS multinacionais e o BEPS - A eficácia da norma de limitação dos encargos de financiamento	Portuguese	Developing	Iscte

- Concluded

	Student Name	Title/Topic	Language	Institution	Concluding Year
1	Andreia Sofia Henriques Magalhães	Corporate Tax Avoidance in Portugal: The impact of SAF-T, e-invoice and Inventory Report	Portuguese	Iscte	2025

• M.Sc. Dissertations

- Ongoing

	Student Name	Title/Topic	Language	Status	Institution
1	Andy Biro Cardoso Correia	TRANSFER PRICING, ITS PILLARS AND HOW TARIFFS CHANGES CAN AFFECT THEIR APPLICATION IN MNEs	--	Developing	Iscte
2	Jasmine Fonteles da Silva	Financial Literacy and its Influence on Private Retirement Savings: Evidence from Portugal	--	Developing	Iscte
3	Patrícia Filipa Jesus Esteves	Avaliação do Impacto do Incentivo à capitalização das empresas	--	Developing	Iscte
4	Sofia Antunes Boavida Resende	"Ética, Tax Compliance e Fraude - Uma Revisão Sistemática da Literatura"	--	Developing	Iscte
5	Joshua Ariel de Lima Neves	Tax Systems in Emerging Economies	--	Developing	Iscte
6	Maria Carlota de Mendonça Bello Botelho de Sousa	Fiscal Determinants of Competitiveness in Professional Football: a Quantitative Approach	--	Developing	Iscte

7	Constança Borges Parreira Mendes Gomes	Impacto da Carga Fiscal sobre a Atratividade do Investimento Direto Estrangeiro (IDE) em Portugal e em Países Comparáveis da União Europeia	--	Developing	Iscte
8	Constança Oliveira Ramos Chagas	The Relationship between Ownership Structure and Tax Avoidance: Evidence from Portuguese SMEs	--	Developing	Iscte
9	Ana Cristina Marques	Financial Reporting Quality in Portugal: Application of the Beneish M-Score to Listed Companies	--	Developing	Iscte
10	Jorge André Sousa de Araújo	Book Tax Differences and the Banking Business	--	Developing	Iscte
11	João Pedro Brito Fernandes	Strategic Management in Mergers and Acquisitions: A Focus on Long-Term Success	--	Developing	Iscte
12	Pavel Avdeev	International Corporate Ownership Restructuring	--	Developing	Iscte

- Concluded

	Student Name	Title/Topic	Language	Institution	Concluding Year
1	Alina Isabel Fontes de Sousa Guerra	Book-Tax Differences in Multinationals in the Aerospace Sector: A Comparative Analysis Based on Sectoral Factors	Portuguese	Iscte	2025
2	David Lourenço Sequeira	Impact of an audit on the Earnings Management of a Portuguese unlisted company	Portuguese	Iscte	2025
3	Flore Guillet	Desirability and differentiation in cosmetics	English	Iscte	2025
4	José Tomás Sousa Correia	Tax Literacy of Entrepreneurs in the Start-up Phase	English	Iscte	2025
5	Carolina Marques de Almeida	Empirical research on green tax: a literature review	English	Iscte	2025
6	Inês Filipa Alves Ferreira	The Tax Impact of Interiority: how tax benefits influence companies' effective tax rate	Portuguese	Iscte	2024
7	Bárbara Helena Narciso Ferreira	The effect of capital structure on corporate tax management	Portuguese	Iscte	2024
8	Laura Gomes Sequeira Morais Frutuoso	The Impact of Tax Havens on the Effective Tax Rate	Portuguese	Iscte	2024
9	Helena Maria Duarte Gomes Matos Pais	Tax Literacy of the Working Youth in Portugal	English	Iscte	2024

10	Diogo Alexandre Pires Veríssimo	Analysis of the relationship between environmental tax policy, the level of sustainability of companies and their performance	Portuguese	Iscte	2024
11	Claudia Paranta Gaspar	Tax Management of Family Businesses	Portuguese	Iscte	2024
12	Tomás Ribeiro da Cunha	Football in lower divisions – How do clubs manage their finance sustainability?	English	Iscte	2024
13	Beatriz Vidal Pereira	Characterization of the Tobacco Tax	Portuguese	Iscte	2023
14	Maria Eduarda Tavares Ferreira	COVID-19 and Earnings Management: Empirical evidence for Portuguese companies	Portuguese	Iscte	2023
15	Gonçalo Quintas Caldeira Caio Ribeiro	The impact of the creation of SAS 's in the management of football clubs	English	Iscte	2023
16	João Pedro Dinis Mineiro	Does Social Media affect football clubs' Stock Prices?	English	Iscte	2023
17	Ana Rita Baleiras Rebelo	Lightweight plastic bag charge and ban on the free availability of shopping bags: perceptions and impact on portuguese consumption	Portuguese	Iscte	2023
18	Ana Maria Silvestre Martiniano	Fiscal divergence in the automotive sector of the Iberian Peninsula	Portuguese	Iscte	2022
19	João Miguel Neves de Aguiar Enes	Leadership and management in security forces	Portuguese	Iscte	2022
20	Miguel André Ramalho Cláudio	The Sub-Taxation of Digital Business: a comparative analysis between digital business and traditional business.	Portuguese	Iscte	2022
21	Miguel Conchinhas Moniz Tavares	"Flat Tax": Investigation Characterization	Portuguese	Iscte	2022
22	Miguel Pedro Quitéria	The relation between the left-right political binomial and tax burden on European Union countries	English	Iscte	2021
23	Ricardo Jorge Costa Leonardo	The weight of political ideology in fiscal and public spending policies in Portugal	Portuguese	Iscte	2021
24	Sofia Patrícia da Silva	Characterization of Investigation in Tax Burden	Portuguese	Iscte	2021
25	Ana Sofia de São Bento Brito	Earnings management and the effective tax rate - Empirical evidence from Portuguese companies	Portuguese	Iscte	2021
26	Beatriz Cardoso Pires	The relationship between the nominal tax rate and the effective tax rate in European Union between 2017 and 2019	Portuguese	Iscte	2021

27	Cheila Hassamo	The relationship between auditor change and Earnings Management	Portuguese	Iscte	2021
28	Filipe António Ferreira dos Reis e Cunha	THE IMPACT OF TAXATION ON INVESTMENT DECISIONS IN REAL ESTATE - THE CASE OF THE HOUSING MARKET	Portuguese	Iscte	2021
29	Tânia Isabel Sombreiro Maurício	Characterization of research in ethics in the context of taxation	Portuguese	Iscte	2020
30	Sebastião Miguel Falcão Braga	The relation between the Book-Tax-Differences and Earnings Management in crisis periods: empirical evidence of non-financial listed companies between 2006 and 2017	Portuguese	Iscte	2020
31	João Pedro Oliveira Fernandes de Freitas	Earnings Manipulation Determinants, Empirical Evidence In Unlisted Companies;	Portuguese	Iscte	2020
32	Andreia Alexandra Vivas Rocha	Carbon Tax - Characterization of research	Portuguese	Iscte	2020
33	João Pedro Bernardo Vieira	Book-Tax Differences and its Determinants	Portuguese	Iscte	2020
34	José Miguel Mata Constantino	Earnings Management as a Predictor of Insolvencies: Evidence from Portuguese Companies.	Portuguese	Iscte	2020
35	Catarina Lourenço Vieito	DIGITAL TAXATION. A new permanent establishment.	Portuguese	Iscte	2020
36	Matilde Jardim dos Santos Silva	"The Relationship between Foreign Direct Investment and Taxation: A Systematic Literature Review"	Portuguese	Iscte	2020
37	José António Pereira Escórcio	Characterization of the Tax Fraud Investigation	Portuguese	Iscte	2020
38	Ana Susete Miranda	Empirical research on Tax Havens years 2008 to 2018	English	Iscte	2020
39	Sílvia Cardoso de Freitas	The Franchising Effect On Earnings Management: Evidences From Lodging And Restaurant Industry	English	Iscte	2019
40	Cecília Rita Pereira Lira	The Evolution of VAT on Restoration and Similar Products in Portugal from 2007 to 2017: The Case of RAM	Portuguese	Iscte	2019
41	Leonardo Rúben de Oliveira Rodrigues	Using Fiscal Instruments to Discourage Sugar Consumption: The adoption of taxes over non-alcoholic sugar-sweetened beverages and the industry's behaviour in the European Union and Schengen Area	Portuguese	Iscte	2019
42	Iara Sofia Cardoso dos Santos	Green Tex: A Bibliometric Analysis	Portuguese	Iscte	2019

43	Miguel Lourenço da Palma	Relationship between Earnings Management and Corporate Governance: Unlisted Companies in Portugal	Portuguese	Iscte	2019
44	Ana Teresa de Lemos Serafim	Corporate Effective Tax Rates of SMEs and Large Enterprise: Comparative Analysis	Portuguese	Iscte	2019
45	Britânico Emanuel Brás Pires	Empirical research on Book-Tax Differences	Portuguese	Iscte	2019
46	Daniela Bettencourt Picanço Jorge da Fonseca	The impact of the new tax framework for corporate financing of 2013 on leverage	Portuguese	Iscte	2018
47	Maria João Barros Alves Cavadas	The evolution of tax burden and tax effort in the OECD between 2000 and 2015	English	Iscte	2018
48	Mariana Sofia Góis Ribeiro	Determinants of tax avoidance of the companies belonging to the OECD countries- The influence of Hofstede's National Culture Model	Portuguese	Iscte	2018
49	Kostyantyn Stefanyshyn	Effects of liquidity on Earning Management	Portuguese	Iscte	2018
50	Iryna Borodovska	Determinantes da Gestão de Resultados nas Pequenas e Médias Empresas em Portugal e a Reforma de IRC	Portuguese	Iscte	2018
51	Rafaela Sofia Casa Velha Chula	Determinants of Book-Tax Differences: Empirical evidence of portuguese private companies	Portuguese	Iscte	2018
52	Diana Vieira Martins	O Efeito das Alterações Legislativas na Dedutibilidade dos Gastos Fiscais	Portuguese	Iscte	2017
53	Yolimar Pereira Vieira	O Perfil da Investigação em Fiscalidade nos anos 2015 e 2016	Portuguese	Iscte	2017
54	Mara Luísa Olival Mané	Enquadramento Fiscal das Atividades Profissionais e Empresariais, em Portugal, no Ano 2017	Portuguese	Iscte	2017
55	Duarte Miguel Zuzarte Ferreira da Silva	O Brexit e o seu Efeito no Processo de Harmonização Fiscal da EU	Portuguese	Iscte	2017
56	Nelson Jesus Pinto	Estrutura de Capital e Gestão de Resultados: A realidade das empresas privadas em países sujeitos a programas de ajustamento - Portugal e Irlanda	Portuguese	Iscte	2017
57	Duarte Paulo Franco	Análise à Evolução do IVA na Região Autónoma da Madeira (2005-2015)	Portuguese	Iscte	2017
58	Ana Rita Teixeira Bessa	A Taxa Efetiva de Imposto e a Reforma do IRC de 2013	Portuguese	Iscte	2017

59	Andreia Filipa Ribeiro dos Reis	A Caracterização da Investigação em Fiscalidade nos Anos 2004, 2009 e 2014	Portuguese	Iscte	2016
60	Pedro Miguel Gomes Reis	A Relação entre a Taxa Efetiva de Imposto e a Taxa Nominal	Portuguese	Iscte	2016
61	Isabel Maria Pimentel Esteves	O Impacto da Aplicação da MCCCIS - Matéria Coletável Comum Consolidada do Imposto sobre as Sociedades na União Europeia	Portuguese	Iscte	2014

• M.Sc. Final Projects

- Ongoing

	Student Name	Title/Topic	Language	Status	Institution
1	Albertina Gabriela Ching Figueiredo	Alignment of Information Systems and the Internationalization Strategy in Higher Education.	--	Developing	Iscte

- Concluded

	Student Name	Title/Topic	Language	Institution	Concluding Year
1	Cristiana Moreira Alves	Turism in Portugal - Turistic rate and its applicability	Portuguese	Iscte	2019
2	Carlos Jorge Fernandes Antunes Martins	A Tributação das Operações de Comércio Eletrónico	Portuguese	Iscte	2015
3	Ana Rita Inácio Mendes	As Diferentes Políticas Fiscais em Sede de Imposto sobre as Empresas: Portugal e Holanda - Um estudo comparativo	Portuguese	Iscte	2014
4	Gonçalo Maria Reis Guerra Tavares	O Impacto do Regime Transitório das Transacções Intracomunitárias do IVA em Portugal	Portuguese	Iscte	2014
5	Nuno Miguel de Sousa Lopes	Opção Real RETGS: Avaliação fiscal e financeira	Portuguese	Iscte	2012
6	Pedro Nuno Gomes de Oliveira	Impostos Diferidos - A sua aplicação e os seus impactos nas Demonstrações Financeiras	Portuguese	Iscte	2012
7	Nélio Ilson Viveiros Cardoso	Parcerias Publico-Privadas - Uma perspectiva local	Portuguese	Iscte	2012
8	Ana Cristina Costa Amorim	A Republicação do CIRC: As Principais alterações das regras para a determinação do lucro tributável.	Portuguese	Iscte	2010
9	Luís Manuel Nunes Pereira	Projecto de uma Unidade Híbrida de Energia Solar/Gás Natural.	Portuguese	Iscte	2010

10	Marco Filipe Guerreiro Rodrigues de Jesus	O Sistema de Normalização Contabilística no Sector Vitivinícola.	Portuguese	Iscte	2010
11	Andreia Carina Fontinha de Oliveira	Do Imobilizado Corpóreo aos Activos Fixos Tangíveis: Um caso real do processo de transição.	Portuguese	Iscte	2010
12	Isidro Batista Duarte	O IVA Intracomunitário e a Fraude no Sector Automóvel - Alguns Contornos reais verificados em Portugal, Espanha e França.	Portuguese	Iscte	2009
13	Sofia Alexandra Moscoso Galhardo	Análise do Impacto da Dedutibilidade dos Custos nas Políticas da Empresa e na sua Competitividade.	Portuguese	Iscte	2009
14	Susana Maria Carvalho Fino	O Processo de Dissolução e Liquidação de uma Sociedade - Aspectos Teóricos e Práticos.	Portuguese	Iscte	2009

Total Citations

Web of Science®	57
Scopus	64

Publications

• Scientific Journals

- Scientific journal paper

1	Dias, P. & Leonardo, R. (2025). Political ideology and fiscal policy in Portugal: Minimal evidence of influence. <i>Journal of Economic Policy Reform</i> . 28 (4), 460-484
2	Paiva, B., Ferreira, F., Carayannis, E., Zopounidis, C., Ferreira, J., Pereira, L....Dias, P. (2021). Strategizing sustainability in the banking industry using fuzzy cognitive maps and system dynamics. <i>International Journal of Sustainable Development and World Ecology</i> . 28 (2), 93-108 - Times Cited Web of Science®: 22 - Times Cited Scopus: 25 - Times Cited Google Scholar: 51
3	Paes de Faria, A., Ferreira, F., Dias, P. & Çipi, A. (2020). A constructivist model of bank branch front-office employee evaluation: an FCM-SD-based approach. <i>Technological and Economic Development of Economy</i> . 26 (1), 213-239 - Times Cited Web of Science®: 18 - Times Cited Scopus: 19 - Times Cited Google Scholar: 27

4	Dias, P. J. V. L. & Reis, P. M. G. (2018). The relationship between the effective tax rate and the nominal rate. <i>Contaduría y Administración</i> . 63 (2) - Times Cited Web of Science®: 15 - Times Cited Scopus: 7
5	Reis, A., Dias, P. & Machado, M. (2017). A caracterização da investigação em fiscalidade. <i>Revista Iberoamericana de Contabilidad de Gestión</i> . 15 (29)

• Books and Book Chapters

- Book chapter

1	Dias, P. & Beatriz Vidal Pereira (2026). Characterization of the Tobacco Tax. In <i>Proceedings of 19th Iberian Conference on Information Systems and Technologies (CISTI 2024)</i> . (pp. 534-545): Springer.
2	Dias, P. & Tavares, M. (2025). What we can learn from flat tax research. In Ana Arromba Dinis, Fátima David, Liliana Pereira, Sara Luís Dias (Ed.), <i>Assessing policy landscapes in taxation dynamics</i> . (pp. 513-562): IGI Global.
3	Dias, P. & Santos, I. (2023). Green tax: A bibliometric analysis. In Ana Arromba Dinis, Fátima David, Liliana Pereira, Sara Luís Dias (Ed.), <i>Taking on climate change through green taxation</i> . (pp. 154-178): IGI Global. - Times Cited Scopus: 1
4	Dias, P. & Rocha, A. (2023). Carbon tax: Characterization of research. In Ana Arromba Dinis, Fátima David, Liliana Pereira, Sara Luís Dias (Ed.), <i>Taking on climate change through green taxation</i> . (pp. 26-56): IGI Global. - Times Cited Scopus: 1
5	Paiva, I. S. & Dias, P. V. (2019). Earnings management and audit in private firms. In <i>International financial reporting standards and new directions in earnings management</i> . (pp. 154-178). Pennsylvania: IGI Global.

• Conferences/Workshops and Talks

- Publication in conference proceedings

1	Dias, P. & Brito, A. S. (2023). A gestão de resultados e a taxa efetiva de imposto. In <i>2023 18th Iberian Conference on Information Systems and Technologies (CISTI)</i> . Aveiro, Portugal: IEEE.
2	Tavares, M. & Dias, P. (2022). "Flat Tax": Caracterização da investigação. In Rocha, A., Bordel, B., Penalvo, F. G., and Gonçalves R. (Ed.), <i>2022 17th Iberian Conference on Information Systems and Technologies (CISTI)</i> . Madrid: IEEE. - Times Cited Web of Science®: 1
3	Silva, S. & Dias, P. (2022). Análise bibliométrica da investigação em tax burden. In Rocha, A., Bordel, B., Penalvo, F. G., and Gonçalves R. (Ed.), <i>2022 17th Iberian Conference on Information Systems and Technologies (CISTI)</i> . Madrid: IEEE. - Times Cited Scopus: 1
4	Vieira, J. P. B. & Dias, P. (2021). Book-tax differences e os seus determinantes: Estudo de empresas privadas Portuguesas. In Rocha, A., Gonçalves, R., Penalvo, F. G., & Martins, J. (Ed.), <i>2021 16th Iberian Conference on Information Systems and Technologies (CISTI)</i> . Chaves: IEEE.

5	<p>Silva, M. J. dos S. & Dias, P. (2021). A relação entre a fiscalidade e o investimento direto estrangeiro: Revisão sistemática da literatura. In Rocha, A., Gonçalves, R., Penalvo, F. G., & Martins, J. (Ed.), 2021 16th Iberian Conference on Information Systems and Technologies (CISTI). Chaves: IEEE.</p> <p>- Times Cited Scopus: 2</p>
6	<p>Escórcio, J. A. P. & Dias, P. (2021). Caracterização da investigação em fraude fiscal. In Rocha, A., Gonçalves, R., Penalvo, F. G., & Martins, J. (Ed.), 2021 16th Iberian Conference on Information Systems and Technologies (CISTI). Chaves: IEEE.</p>
7	<p>Paiva, I., Dias, P. & Palma, M. (2020). Earnings management and corporate governance: Portuguese unlisted firms. In Álvaro Rocha, Bernabé Escobar Pérez, Francisco Garcia Peñalvo, Maria del Mar Miras, Ramiro Gonçalves (Ed.), 2020 15th Iberian Conference on Information Systems and Technologies (CISTI). Sevilla: IEEE.</p> <p>- Times Cited Web of Science®: 1</p> <p>- Times Cited Scopus: 1</p> <p>- Times Cited Google Scholar: 2</p>
8	<p>Miranda, A. & Dias, P. (2020). A literature review: Empirical research on tax havens, years 2008 to 2018. In Álvaro Rocha, Bernabé Escobar Pérez, Francisco Garcia Peñalvo, Maria del Mar Miras, Ramiro Gonçalves (Ed.), 2020 15th Iberian Conference on Information Systems and Technologies (CISTI). Sevilla: IEEE.</p>
9	<p>Fonseca, D. & Dias, P. (2019). O impacto do novo enquadramento fiscal do financiamento de 2013 no endividamento. In Rocha, Á., Pedrosa, I., Cota, M. P., and Goncalves, R. (Ed.), 2019 14th Iberian Conference on Information Systems and Technologies (CISTI) . Coimbra: IEEE.</p>
10	<p>Stefanyshyn, K. & Dias, P. (2019). Efeitos da liquidez na gestão dos resultados: Estudo empírico das empresas cotadas em Portugal. In Rocha, Á., Pedrosa, I., Cota, M. P., and Goncalves, R. (Ed.), 2019 14th Iberian Conference on Information Systems and Technologies (CISTI) . Coimbra: IEEE.</p>
11	<p>Franco, D., Dias, P. J. V. L. & Magro, N. D. S. (2018). Análise à evolução do IVA na Região Autónoma da Madeira (2005-2015). In XXVIII Jornadas Luso Espanholas de Gestão Científica. Guarda: Instituto Politécnico da Guarda.</p>
12	<p>Pinto, N., Dias, P. & Paiva, I. (2018). Gestão de resultados e endividamento em empresas privadas earnings management and debt in private companies . In XXVIII Jornadas Luso-Espanholas de Gestão Científica. Guarda: Instituto Politécnico da Guarda.</p> <p>- Times Cited Google Scholar: 1</p>
13	<p>Dias, P. J. V. L. & Vieira, Y. P. (2018). O perfil da investigação em fiscalidade nos anos 2015 e 2016. In XXVIII Jornadas Luso Espanholas de Gestão Científica. Guarda: Instituto Politécnico da Guarda.</p>
14	<p>Dias, P. & Paiva, I. (2018). Are auditors attenuate earnings management in private companies? The effect of economic adjustment programmes. In 13th Iberian Conference on Information Systems and Technologies, CISTI 2018. Caceres: IEEE.</p> <p>- Times Cited Scopus: 6</p>
15	<p>Magro, N. D. da Silva & Dias, P. J. V. L. (2018). A evolução dos conceitos associados à normalização contabilística. In XVIII Encontro Internacional AECA. Lisboa: Asociación Española de Contabilidad y Administración de Empresas.</p>
16	<p>Pinto, N., Dias, P. & Paiva, I. (2018). Earnings management and debt in private companies: The effect of economic adjustment programmes. In 41st EAA Annual Congress. Milão</p>
17	<p>Dias, P. J. V. L. (2017). O efeito da auditoria nas correções fiscais. Evidência empírica de empresas privadas Portuguesas. In AECA (Ed.), Actas del XIX Congreso AECA. Santiago de Compostela, Spain: AECA.</p>

18	Reis, P. M. G. & Dias, P. J. V. L. (2017). A relação entre a taxa efetiva de imposto e a taxa nominal. In OCC - Ordem dos Contabilistas Certificados (Ed.), XVI Congresso Internacional de Contabilidade e Auditoria. Aveiro, Portugal: OCC - Ordem dos Contabilistas Certificados.
19	Bessa, A. R. T. & Dias, P. J. V. L. (2017). A taxa efetiva de imposto e a reforma do IRC. In OCC - Ordem dos Contabilistas Certificados (Ed.), XVI Congresso Internacional de Contabilidade e Auditoria. Aveiro, Portugal: OCC - Ordem dos Contabilistas Certificados.
20	Reis, P. M. G. & Dias, P. J. V. L. (2017). A relação entre a taxa efetiva de imposto e a taxa nominal. In XIX Congresso Internacional AECA. Santiago de Compostela: AECA.
21	Dias, P. J. V. L. (2017). O efeito da auditoria nas correções fiscais: evidência empírica de empresas privadas portuguesas. In Reis L.P., Rocha A., Alturas B., Costa C., Cota M.P. (Ed.), 12th Iberian Conference on Information Systems and Technologies, CISTI 2017. Lisboa: IEEE. - Times Cited Scopus: 1

- Talk

1	Dias, P. (2025). IVA sem Rodeios: Desafios e Oportunidades da Transição Tributária. VII INTERNATIONAL CONFERENCE IN MANAGEMENT AND ACCOUNTING (ICMA).
2	Pais, H. & Dias, P. (2025). Literacia fiscal dos jovens trabalhadores em Portugal. XX Congresso Internacional de Contabilidade e Auditoria (CICA).
3	Rebelo, A., Roseta-Palma, C. & Dias, P. (2025). Fiscalidade Verde e Comportamentos Sustentáveis: Evidência Empírica sobre o Consumo de Sacos de Plástico em Portugal. XX Congresso Internacional de Contabilidade e Auditoria (CICA).
4	Dias, P. (2024). Green Tax A Bibliometric Analysis. Conference: Taking on Climate Change Through Green Taxation.
5	Dias, P. (2024). Carbon Tax - Characterization of research. Conference: Taking on Climate Change Through Green Taxation.
6	Dias, P. (2024). Characterization of the Tobacco Tax. 2024 19th Iberian Conference on Information Systems and Technologies (CISTI).
7	Dias, P. & Brito, A. (2023). A gestão de resultados e a taxa efetiva de imposto. 18th Iberian Conference on Information Systems and Technologies (CISTI).
8	Dias, P. & Tavares, M. (2022). "Flat Tax": Investigation Characterization. 2022 17th Iberian Conference on Information Systems and Technologies (CISTI).
9	Dias, P. & Silva, S. (2022). Bibliometric Analysis of the investigation in Tax Burden. 2022 17th Iberian Conference on Information Systems and Technologies (CISTI).
10	Silva, M. & Dias, P. (2021). The relationship between taxation and foreign direct investment: A systematic literature review. 2021 16th Iberian Conference on Information Systems and Technologies (CISTI).
11	Escócio, J. & Dias, P. (2021). Characterization of The Investigation in Tax Fraud. 2021 16th Iberian Conference on Information Systems and Technologies (CISTI).

12	Dias, P. (2021). Competitividade Fiscal e Transformação Digital. III International Conference in Management and Accounting.
13	Vieira, J. & Dias, P. (2021). Book-Tax Differences and its Determinants: : Study of Portuguese Private Companies. 2021 16th Iberian Conference on Information Systems and Technologies (CISTI).
14	Miranda, A. & Dias, P. (2020). A Literature Review: Empirical Research on Tax Havens, years 2008 to 2018. 15th Iberian Conference on Information Systems and Technologies (CISTI).
15	Paiva, I., Dias, P. & Palma, M. (2020). Earnings management and Corporate Governance: Portuguese unlisted firms. 15th Iberian Conference on Information Systems and Technologies (CISTI).
16	Penela, D. & Dias, P. (2020). The degree of franchising effect on earnings management. 32nd EBES Conference- Virtual Conference.
17	Cavadas, M. & Dias, P. (2020). The Evolution of Tax Burden and Tax Effort in the OECD between 2000 and 2015. 32nd EBES Conference .
18	Dias, P. & Stefanyshyn, K. (2019). The Effect of Liquidity Ratios on Earnings Management: Portuguese Listed Firms Case. 14th Iberian Conference on Information Systems and Technologies (CISTI).
19	Dias, P. & Fonseca, D. (2019). The Impact of the New Tax Framework for Corporate Financing of 2013 on Leverage. 14th Iberian Conference on Information Systems and Technologies (CISTI).
20	Dias, P., Magro, N. & undefined (2018). Análise à evolução do IVA na Região Autónoma da Madeira (2005-2015). XXVIII Jornadas Luso Espanholas de Gestão Científica.
21	Dias, P. (2018). Discussant of the paper EXPLORATORY STUDY OF PORTUGUESE LISTED COMPANIES. XVII Conference Grudis.
22	Dias, P. (2018). O efeito da auditoria nas correções fiscais: evidência empírica de empresas privadas portuguesas . Konopka 2018.
23	Dias, P. (2018). Discussant of the paper O Impacto da Internacionalização sobre o Sistema de Controle Gerencial da Empresa Brasileira. Konopka 2018.
24	Dias, P. (2018). Discussant of the papper Conhecimento em Projetos de Tecnologia de Informação. Konopka 2018.
25	Dias, P. & Reis, P. (2018). A relação entre a taxa efetiva de imposto e a taxa nominal. Konopka 2018.
26	Dias, P. & Vieira, Y (2018). O perfil da investigação em fiscalidade nos anos 2015 e 2016. XXVIII Jornadas Luso Espanholas de Gestão Científica.
27	Dias, P., Paiva, I. & Pinto, N. (2018). Gestão de resultados e endividamento em empresas privadas. XXVIII Jornadas Luso Espanholas de Gestão Científica.
28	Magro, N. & Dias, P. (2018). A evolução dos conceitos associados à normalização contabilística. XVIII Encontro Internacional AECA.
29	Pinto, N., Dias, P. & Paiva, I. (2018). Earnings management and debt in private companies: The effect of economic adjustment programmes. 41th EAA Annual Congress.

30	Dias, P. (2017). O efeito da auditoria nas correções fiscais. WICTA 2017.
31	Dias, P. & Reis, P. (2017). A relação entre a taxa efetiva de imposto e a taxa nominal. XVI Congresso Internacional de Contabilidade e Auditoria.
32	Dias, P. (2017). O efeito da auditoria nas correções fiscais. XIX Congresso AECA.
33	Dias, P. & Bessa, A. (2017). A taxa efetiva de imposto e a reforma do IRC. XVI Congresso Internacional de Contabilidade e Auditoria.
34	Dias, P. & Reis, P. (2017). A relação entre a taxa efetiva de imposto e a taxa nominal. XIX Congresso AECA.

• Other Publications

- Paper in press

1	Dias, P. (2026). Under-taxation of Digital Businesses: A comparative analysis between digital companies and traditional businesses. Journal of Tax Administration.
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Academic Management Positions

Director (2025 - 2028) Unit/Area: null
Director (2024 - 2025) Unit/Area: Master Degree in Management
Director (2024) Unit/Area: Master Degree in Management
Director (2022 - 2024) Unit/Area: Master Degree in Management
Director (2020 - 2022) Unit/Area: Master Degree in Management
Director (2018 - 2020) Unit/Area: Master Degree in Management
Director (2017 - 2025) Unit/Area: Post Graduation Program in Tax Management
Coordenador (2016 - 2017) Unit/Area: [096] Finance
Secretário(a) (2015 - 2018) Unit/Area: Ensino
Secretário(a) (2014 - 2018) Unit/Area: Serviços Académicos

Awards

Best Lecturer Award in the Postgraduate Program in Tax Management (2024)
Best Lecturer Award in the Postgraduate Program in Tax Management (2023)
Best Lecturer Award in the Postgraduate Program in Tax Management (2022)
Best Lecturer Award of the Executive Master of Management and Performance Control (2022)
Best Lecturer Award in the Postgraduate Program in Tax Management (2021)
Best Lecturer Award in the Postgraduate Program in Tax Management (2021)
Best Lecturer Award of the Executive Master of Management and Performance Control (2021)
Best Lecturer Award of the Applied Online Postgraduate Program in Finance and Business Control (2020)
Best Lecturer Award of the Executive Master of Management and Performance Control (2020)
Best Lecturer Award of the Applied Online Postgraduate Program in Finance and Business Control (2020)
Best Lecturer Award of the Executive Master of Management and Performance Control (2019)
Best Lecturer Award of the Executive Master of Accounting and Taxation (2019)
Best Lecturer Award of the Executive Master of Accounting and Taxation (2018)
Best Lecturer Award of the Executive Master of Management and Performance Control (2018)
Best Lecturer Award of the Executive Master of Management and Performance Control (2017)
Best Lecturer Award (2017)
Best Lecturer Award of the Executive Master of Accounting and Taxation (University of Madeira) - 1st edition (2015)

Organization/Coordination of Events

Type of Organization/Coordination	Event Title	Organizer	Year
Member of scientific event committee	ISTI 2019 - 14th Iberian Conference on Information Systems and Technologies	Iberian Association for Information Systems and Technologies (AISTI)	2019
Member of scientific event's organizing committee	Contributions of accounting to public and private management	AECA	2018
Member of scientific event committee	WICTA'2018, Workshop on Information and Communication Technologies for Auditing	Iberian Association for Information Systems and Technologies (AISTI)	2018
Member of scientific event committee	12th Iberian Conference on Information Systems and Technologies (CISTI'2017)	Iberian Association for Information Systems and Technologies (AISTI)	2017