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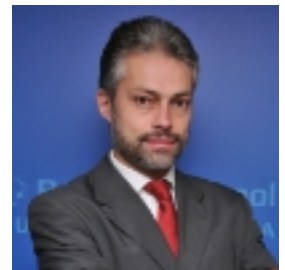
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Professor Auxiliar

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Associate Researcher

BRU-Iscte - Business Research Unit (IBS)
[Accounting Group]



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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
2024/2025	2º	Taxation for Non-Residents	Bachelor Degree in Management;	Yes
2024/2025	2º	Tax Reporting and Compliance	Institutional Degree in ISCTE Business School;	Yes
2024/2025	1º	Master Dissertation in Management	Master Degree in Management;	Yes
2024/2025	1º	Tax Management	Bachelor Degree in Digital Technologies and Management;	Yes
2024/2025	1º	Tax Management	Master Degree in Accounting and Management Control;	Yes
2024/2025	1º	Tax	Bachelor Degree in Finance and Accounting; Bachelor Degree in Management;	Yes

2023/2024	2º	Corporate Taxation I	Post Graduation Program in Tax Management;	Yes
2023/2024	2º	Taxation for Non-Residents	Bachelor Degree in Management;	Yes
2023/2024	2º	Tax Reporting and Compliance	Institutional Degree in ISCTE Business School;	Yes
2023/2024	2º	Gestão Fiscal	Other programme in Applied online Post Graduate in Finance and Management Control;	Yes
2023/2024	2º	Tax	Bachelor Degree in Finance and Accounting; Bachelor Degree in Management;	Yes
2023/2024	1º	Master Dissertation in Management	Master Degree in Management;	Yes
2023/2024	1º	Tax Management	Bachelor Degree in Digital Technologies and Management;	Yes
2023/2024	1º	Tax Management	Master Degree in Accounting and Management Control;	Yes
2023/2024	1º	Gestão Fiscal	Other programme in Applied online Post Graduate in Finance and Management Control;	Yes
2023/2024	1º	Tax	Bachelor Degree in Finance and Accounting; Bachelor Degree in Management;	Yes
2023/2024	1º	Business Taxation	Master Degree in Accounting;	Yes
2022/2023	2º	Corporate Taxation I	Post Graduation Program in Tax Management;	Yes
2022/2023	2º	Master Dissertation in Management	Master Degree in Management;	Yes
2022/2023	2º	Master Project in Management	Master Degree in Management;	Yes
2022/2023	2º	Taxation for Non-Residents	Bachelor Degree in Management;	Yes
2022/2023	2º	Tax Reporting and Compliance	Institutional Degree in ISCTE Business School;	Yes
2022/2023	2º	Tax	Bachelor Degree in Finance and Accounting; Bachelor Degree in Management;	Yes
2022/2023	1º	Master Dissertation in Management	Master Degree in Management;	Yes
2022/2023	1º	Master Project in Management	Master Degree in Management;	Yes
2022/2023	1º	Tax Management	Master Degree in Accounting and Management Control;	Yes
2022/2023	1º	Gestão Fiscal	Other programme in Applied online Post Graduate in Finance and Management Control;	Yes

2022/2023	1º	Tax	Bachelor Degree in Finance and Accounting; Bachelor Degree in Management;	Yes
2022/2023	1º	Business Taxation	Master Degree in Accounting;	Yes
2022/2023	1º	Corporate Taxes Management	Post Graduation Program in Finance; Post Graduation Program in Finance and Managerial Control; Other programme in Isoladas; Post Graduation Program in Corporate Finance;	Yes
2021/2022	2º	Corporate Taxation I	Post Graduation Program in Tax Management;	Yes
2021/2022	2º	Taxation for Non-Residents	Bachelor Degree in Management;	Yes
2021/2022	2º	Tax Reporting and Compliance	Institutional Degree in ISCTE Business School;	Yes
2021/2022	2º	Gestão Fiscal	Other programme in Applied online Post Graduate in Finance and Management Control;	Yes
2021/2022	2º	Tax	Bachelor Degree in Finance and Accounting; Bachelor Degree in Management;	Yes
2021/2022	1º	Gestão Fiscal	Other programme in Applied online Post Graduate in Finance and Management Control;	Yes
2021/2022	1º	Tax	Bachelor Degree in Finance and Accounting; Bachelor Degree in Management;	Yes
2021/2022	1º	Business Taxation	Master Degree in Accounting;	Yes
2021/2022	1º	Corporate Taxes Management	Post Graduation Program in Finance; Post Graduation Program in Finance and Managerial Control; Other programme in Isoladas; Post Graduation Program in Corporate Finance;	Yes
2020/2021	2º	Corporate Taxation I	Post Graduation Program in Tax Management;	Yes
2020/2021	2º	Tax	Post Graduation Program in Entrepreneurship and Venture Creation;	Yes
2020/2021	2º	Tax	Post Graduation Program in Entrepreneurship and Venture Creation;	Yes
2020/2021	2º	Master Dissertation in Management	Master Degree in Management;	Yes
2020/2021	2º	Master Project in Management	Master Degree in Management;	Yes
2020/2021	2º	Principles and Procedures of Tax Litigation		Yes
2020/2021	2º	Taxation for Non-Residents	Bachelor Degree in Management;	Yes

2020/2021	2°	Gestão Fiscal	Other programme in Applied online Post Graduate in Finance and Management Control;	Yes
2020/2021	2°	Tax	Bachelor Degree in Finance and Accounting; Bachelor Degree in Management;	Yes
2020/2021	2°	Corporate Taxes Management	Post Graduation Program in Finance; Post Graduation Program in Finance and Managerial Control; Other programme in Isoladas; Post Graduation Program in Corporate Finance;	Yes
2020/2021	1°	Master Dissertation in Management	Master Degree in Management;	Yes
2020/2021	1°	Master Project in Management	Master Degree in Management;	Yes
2020/2021	1°	Gestão Fiscal	Other programme in Applied online Post Graduate in Finance and Management Control;	Yes
2020/2021	1°	Tax	Bachelor Degree in Finance and Accounting; Bachelor Degree in Management;	Yes
2020/2021	1°	Business Taxation	Master Degree in Accounting;	Yes
2019/2020	2°	Corporate Taxation I	Post Graduation Program in Tax Management;	Yes
2019/2020	2°	Master Dissertation in Management	Master Degree in Management;	Yes
2019/2020	2°	Principles and Procedures of Tax Litigation		Yes
2019/2020	2°	Taxation for Non-Residents	Bachelor Degree in Management;	Yes
2019/2020	2°	Tax	Bachelor Degree in Finance and Accounting; Bachelor Degree in Management;	Yes
2019/2020	1°	Master Dissertation in Management	Master Degree in Management;	Yes
2019/2020	1°	Tax Management and Planning		Yes
2019/2020	1°	Tax	Bachelor Degree in Finance and Accounting; Bachelor Degree in Management;	Yes
2019/2020	1°	Business Taxation	Master Degree in Accounting;	Yes
2019/2020	1°	Corporate Taxes Management	Post Graduation Program in Finance; Post Graduation Program in Finance and Managerial Control; Other programme in Isoladas; Post Graduation Program in Corporate Finance;	Yes
2018/2019	1°	Tax	Bachelor Degree in Finance and Accounting; Bachelor Degree in Management;	Yes

2018/2019	1°	Tax	Bachelor Degree in Finance and Accounting; Bachelor Degree in Management;	Yes
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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-IUL
2	Andreia Sofia Henriques Magalhães	Poderá o BEPS afectar a estrutura de elisão fiscal da empresa?	Portuguese	Developing	ISCTE-IUL

• M.Sc. Dissertations

- Ongoing

	Student Name	Title/Topic	Language	Status	Institution
1	Bárbara Helena Narciso Ferreira	The effect of capital structure on corporate tax management	--	Developing	ISCTE-IUL
2	Rodrigo Duarte da Silva	The determinants of Tax Avoidance	--	Developing	ISCTE-IUL
3	João Carlos Lopes Teixeira	Digital Tax	--	Developing	ISCTE-IUL
4	Bernardo Dias dos Santos	The impact of taxation in the automotive industry: A Systematic Literature Review	--	Developing	ISCTE-IUL
5	David Lourenço Sequeira	Impact of an audit on the Earnings Management of a Portuguese unlisted company	--	Developing	ISCTE-IUL
6	Ana Catarina Frade Curto	Book-Tax Differences	--	Developing	ISCTE-IUL
7	Tiago Pereira Carrajola	Effective Tax Rate on Paradise Havens	--	Developing	ISCTE-IUL
8	Sérgio Daniel Miranda da Silva	The challenges of entrepreneurship from a fiscal perspective? From the global to the Portuguese case	--	Developing	ISCTE-IUL
9	Laura Gomes Sequeira Morais Frutuoso	BEPS' impact on tax havens	--	Developing	ISCTE-IUL
10	Tomás Ribeiro da Cunha	Football in lower divisions - How do clubs manage their finance sustainability	--	Developing	ISCTE-IUL

11	Jorge André Sousa de Araújo	Book Tax Differences and the Banking Business	--	Developing	ISCTE-IUL
12	Ana Cristina Marques	Earnings Management	--	Developing	ISCTE-IUL
13	Inês Filipa Alves Ferreira	The theme that will be developed in the dissertation is essentially related to Tax Benefits and how they influence the Effective Tax Rate (ETR), with greater emphasis on companies from the interior of the country, compared to companies that do not belong to the interior. Governments have created tax incentive systems for companies, so that they can survive and overcome obstacles arising from the current context, including the ongoing crises, thus promoting competitiveness, sustainable growth and employment, mainly in disadvantaged areas. The Portuguese tax system has a wide range of tax benefits and incentives aimed at companies that change their tax burden, which is why it is important to understand their impact on ETR. (Guerra, 2019) In general, the main objectives of this study are: to study the factors that determine ETR; to understand the role of tax incentives in determining the ETR; to compare the ETR of different companies, namely between companies that obtain tax benefits and	--	Developing	ISCTE-IUL
14	Joana Isabel Peças dos Santos	Academic success in the master's of management at ISCTE Business School: A Business Analytics approach	--	Developing	ISCTE-IUL
15	Helena Maria Duarte Gomes Matos Pais	Tax Literacy on Graduate Students in Portugal	--	Developing	ISCTE-IUL
16	Diogo Alexandre Pires Veríssimo	Analysis of the relationship between environmental tax policy, the level of sustainability of companies and their performance	--	Developing	ISCTE-IUL
17	Claudia Paranta Gaspar	Tax Management of Family Businesses	--	Developing	ISCTE-IUL
18	Cristiana Silva Azevedo	Book-tax-Differences and the impact of auditing on their mitigation	--	Developing	ISCTE-IUL
19	Maria Valadão Pereira	Tax Aggressiveness in Family Firms: An Empirical Study for Portugal	--	Developing	ISCTE-IUL

20	Marine Margaret Lucille Guidez	The impact of taxation on Mergers & Acquisitions	--	Developing	ISCTE-IUL
21	José Octávio Silva Barros	Systematic review of the literature on Book-Tax Differences	--	Developing	ISCTE-IUL

- Concluded

	Student Name	Title/Topic	Language	Institution	Concluding Year
1	Beatriz Vidal Pereira	Characterization of the Tobacco Tax	Portuguese	ISCTE-IUL	2023
2	Maria Eduarda Tavares Ferreira	COVID-19 and Earnings Management: Empirical evidence for Portuguese companies	Portuguese	ISCTE-IUL	2023
3	João Pedro Dinis Mineiro	Does Social Media affect football clubs' Stock Prices?	English	ISCTE-IUL	2023
4	Gonçalo Quintas Caldeira Caio Ribeiro	The impact of the creation of SAS 's in the management of football clubs	English	ISCTE-IUL	2023
5	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-IUL	2023
6	Ana Maria Silvestre Martiniano	Fiscal divergence in the automotive sector of the Iberian Peninsula	Portuguese	ISCTE-IUL	2022
7	João Miguel Neves de Aguiar Enes	Leadership and management in security forces	Portuguese	ISCTE-IUL	2022
8	Miguel André Ramalho Cláudio	The Sub-Taxation of Digital Business: a comparative analysis between digital business and traditional business.	Portuguese	ISCTE-IUL	2022
9	Miguel Conchinhas Moniz Tavares	"Flat Tax": Investigation Characterization	Portuguese	ISCTE-IUL	2022
10	Miguel Pedro Quitéria	The relation between the left-right political binomial and tax burden on European Union countries	English	ISCTE-IUL	2021
11	Ricardo Jorge Costa Leonardo	The weight of political ideology in fiscal and public spending policies in Portugal	Portuguese	ISCTE-IUL	2021
12	Sofia Patrícia da Silva	Characterization of Investigation in Tax Burden	Portuguese	ISCTE-IUL	2021
13	Ana Sofia de São Bento Brito	Earnings management and the effective tax rate - Empirical evidence from Portuguese companies	Portuguese	ISCTE-IUL	2021

14	Beatriz Cardoso Pires	The relationship between the nominal tax rate and the effective tax rate in European Union between 2017 and 2019	Portuguese	ISCTE-IUL	2021
15	Cheila Hassamo	The relationship between auditor change and Earnings Management	Portuguese	ISCTE-IUL	2021
16	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-IUL	2021
17	Tânia Isabel Sombreiro Maurício	Characterization of research in ethics in the context of taxation	Portuguese	ISCTE-IUL	2020
18	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-IUL	2020
19	João Pedro Oliveira Fernandes de Freitas	Earnings Manipulation Determinants, Empirical Evidence In Unlisted Companies;	Portuguese	ISCTE-IUL	2020
20	Andreia Alexandra Vivas Rocha	Carbon Tax - Characterization of research	Portuguese	ISCTE-IUL	2020
21	João Pedro Bernardo Vieira	Book-Tax Differences and its Determinants	Portuguese	ISCTE-IUL	2020
22	José Miguel Mata Constantino	Earnings Management as a Predictor of Insolvencies: Evidence from Portuguese Companies.	Portuguese	ISCTE-IUL	2020
23	Catarina Lourenço Vieito	DIGITAL TAXATION. A new permanent establishment.	Portuguese	ISCTE-IUL	2020
24	José António Pereira Escórcio	Characterization of the Tax Fraud Investigation	Portuguese	ISCTE-IUL	2020
25	Matilde Jardim dos Santos Silva	"The Relationship between Foreign Direct Investment and Taxation: A Systematic Literature Review"	Portuguese	ISCTE-IUL	2020
26	Ana Susete Miranda	Empirical research on Tax Havens years 2008 to 2018	English	ISCTE-IUL	2020
27	Sílvia Cardoso de Freitas	The Franchising Effect On Earnings Management: Evidences From Lodging And Restaurant Industry	English	ISCTE-IUL	2019
28	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-IUL	2019

29	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-IUL	2019
30	Iara Sofia Cardoso dos Santos	Green Tex: A Bibliometric Analysis	Portuguese	ISCTE-IUL	2019
31	Miguel Lourenço da Palma	Relationship between Earnings Management and Corporate Governance: Unlisted Companies in Portugal	Portuguese	ISCTE-IUL	2019
32	Ana Teresa de Lemos Serafim	Corporate Effective Tax Rates of SMEs and Large Enterprise: Comparative Analysis	Portuguese	ISCTE-IUL	2019
33	Britânico Emanuel Brás Pires	Empirical research on Book-Tax Differences	Portuguese	ISCTE-IUL	2019
34	Daniela Bettencourt Picanço Jorge da Fonseca	The impact of the new tax framework for corporate financing of 2013 on leverage	Portuguese	ISCTE-IUL	2018
35	Maria João Barros Alves Cavadas	The evolution of tax burden and tax effort in the OECD between 2000 and 2015	English	ISCTE-IUL	2018
36	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-IUL	2018
37	Kostyantyn Stefanyshyn	Effects of liquidity on Earning Management	Portuguese	ISCTE-IUL	2018
38	Iryna Borodovska	Determinantes da Gestão de Resultados nas Pequenas e Médias Empresas em Portugal e a Reforma de IRC	Portuguese	ISCTE-IUL	2018
39	Rafaela Sofia Casa Velha Chula	Determinants of Book-Tax Differences: Empirical evidence of portuguese private companies	Portuguese	ISCTE-IUL	2018
40	Diana Vieira Martins	O Efeito das Alterações Legislativas na Dedutibilidade dos Gastos Fiscais	Portuguese	ISCTE-IUL	2017
41	Yolimar Pereira Vieira	O Perfil da Investigação em Fiscalidade nos anos 2015 e 2016	Portuguese	ISCTE-IUL	2017
42	Mara Luísa Olival Mané	Enquadramento Fiscal das Atividades Profissionais e Empresariais, em Portugal, no Ano 2017	Portuguese	ISCTE-IUL	2017
43	Duarte Miguel Zuzarte Ferreira da Silva	O Brexit e o seu Efeito no Processo de Harmonização Fiscal da EU	Portuguese	ISCTE-IUL	2017
44	Duarte Paulo Franco	Análise à Evolução do IVA na Região Autónoma da Madeira (2005-2015)	Portuguese	ISCTE-IUL	2017

45	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-IUL	2017
46	Ana Rita Teixeira Bessa	A Taxa Efetiva de Imposto e a Reforma do IRC de 2013	Portuguese	ISCTE-IUL	2017
47	Andreia Filipa Ribeiro dos Reis	A Caracterização da Investigação em Fiscalidade nos Anos 2004, 2009 e 2014	Portuguese	ISCTE-IUL	2016
48	Pedro Miguel Gomes Reis	A Relação entre a Taxa Efetiva de Imposto e a Taxa Nominal	Portuguese	ISCTE-IUL	2016
49	Isabel Maria Pimentel Esteves	O Impacto da Aplicação da MCCCIS - Matéria Coletável Comum Consolidada do Imposto sobre as Sociedades na União Europeia	Portuguese	ISCTE-IUL	2014

• M.Sc. Final Projects

- Concluded

	Student Name	Title/Topic	Language	Institution	Concluding Year
1	Cristiana Moreira Alves	Turism in Portugal - Turistic rate and its applicability	Portuguese	ISCTE-IUL	2019
2	Carlos Jorge Fernandes Antunes Martins	A Tributação das Operações de Comércio Eletrónico	Portuguese	ISCTE-IUL	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-IUL	2014
4	Gonçalo Maria Reis Guerra Tavares	O Impacto do Regime Transitório das Transacções Intracomunitárias do IVA em Portugal	Portuguese	ISCTE-IUL	2014
5	Nuno Miguel de Sousa Lopes	Opção Real RETGS: Avaliação fiscal e financeira	Portuguese	ISCTE-IUL	2012
6	Pedro Nuno Gomes de Oliveira	Impostos Diferidos - A sua aplicação e os seus impactos nas Demonstrações Financeiras	Portuguese	ISCTE-IUL	2012
7	Nélio Ilson Viveiros Cardoso	Parcerias Publico-Privadas - Uma perspectiva local	Portuguese	ISCTE-IUL	2012
8	Ana Cristina Costa Amorim	A Republicação do CIRC: As Principais alterações das regras para a determinação do lucro tributável.	Portuguese	ISCTE-IUL	2010
9	Luís Manuel Nunes Pereira	Projecto de uma Unidade Híbrida de Energia Solar/Gás Natural.	Portuguese	ISCTE-IUL	2010
10	Marco Filipe Guerreiro Rodrigues de Jesus	O Sistema de Normalização Contabilística no Sector Vitivinícola.	Portuguese	ISCTE-IUL	2010

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

Total Citations

Web of Science®	37
Scopus	48

Publications

• Scientific Journals

- Scientific journal paper

1	<p>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</p> <p>- Times Cited Web of Science®: 18 - Times Cited Scopus: 19 - Times Cited Google Scholar: 34</p>
2	<p>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</p> <p>- Times Cited Web of Science®: 17 - Times Cited Scopus: 16 - Times Cited Google Scholar: 26</p>
3	<p>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)</p> <p>- Times Cited Scopus: 5</p>
4	<p>Reis, A., Dias, P. & Machado, M. (2017). A caracterização da investigação em fiscalidade. <i>Revista Iberoamericana de Contabilidad de Gestión</i>. 15 (29)</p>

• Books and Book Chapters

- Book chapter

1	Dias, P. & Santos, I. (2023). Green tax: A bibliometric analysis. In Ana Arromba Dinis, Fátima David, Liliana Pereira, Sara Luís Dias (Ed.), Taking on climate change through green taxation. (pp. 154-178).: IGI Global.
2	Dias, P. & Rocha, A. (2023). Carbon tax: Characterization of research. In Ana Arromba Dinis, Fátima David, Liliana Pereira, Sara Luís Dias (Ed.), Taking on climate change through green taxation. (pp. 26-56).: IGI Global.
3	Paiva, I. S. & Dias, P. V. (2019). Earnings management and audit in private firms. In International financial reporting standards and new directions in earnings management . (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 2023 18th Iberian Conference on Information Systems and Technologies (CISTI). 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.), 2022 17th Iberian Conference on Information Systems and Technologies (CISTI). 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.), 2022 17th Iberian Conference on Information Systems and Technologies (CISTI) . Madrid: IEEE.
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.), 2021 16th Iberian Conference on Information Systems and Technologies (CISTI). Chaves: IEEE.
5	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. - Times Cited Scopus: 1
6	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.
7	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. - Times Cited Web of Science®: 1 - Times Cited Scopus: 1 - Times Cited Google Scholar: 1
8	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.
9	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.

10	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.
11	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.
12	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.
13	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.
14	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. - Times Cited Scopus: 5
15	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.
16	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
17	Reis, P. M. G. & Dias, P. J. V. L. (2017). A relação entre a taxa efetiva de imposto e a taxa nominal. In XIX Congreso Internacional AECA. Santiago de Compostela: AECA.
18	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
19	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.
20	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.
21	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.

- Talk

1	Dias, P. & Brito, A. (2023). A gestão de resultados e a taxa efetiva de imposto. 18th Iberian Conference on Information Systems and Technologies (CISTI).
2	Dias, P. & Tavares, M. (2022). "Flat Tax": Investigation Characterization. 2022 17th Iberian Conference on Information Systems and Technologies (CISTI).

3	Dias, P. & Silva, S. (2022). Bibliometric Analysis of the investigation in Tax Burden. 2022 17th Iberian Conference on Information Systems and Technologies (CISTI).
4	Dias, P. (2021). Competitividade Fiscal e Transformação Digital. III International Conference in Management and Accounting.
5	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).
6	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).
7	Escócio, J. & Dias, P. (2021). Characterization of The Investigation in Tax Fraud. 2021 16th Iberian Conference on Information Systems and Technologies (CISTI).
8	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).
9	Penela, D. & Dias, P. (2020). The degree of franchising effect on earnings management. 32nd EBES Conference- Virtual Conference.
10	Paiva, I., Dias, P. & Palma, M. (2020). Earnings management and Corporate Governance: Portuguese unlisted firms. 15th Iberian Conference on Information Systems and Technologies (CISTI).
11	Cavadas, M. & Dias, P. (2020). The Evolution of Tax Burden and Tax Effort in the OECD between 2000 and 2015. 32nd EBES Conference .
12	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).
13	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).
14	Dias, P. (2018). Discussant of the papper Conhecimento em Projetos de Tecnologia de Informação. Konopka 2018.
15	Dias, P. & Reis, P. (2018). A relação entre a taxa efetiva de imposto e a taxa nominal. Konopka 2018.
16	Dias, P. & Vieira, Y (2018). O perfil da investigação em fiscalidade nos anos 2015 e 2016. XXVIII Jornadas Luso Espanholas de Gestão Científica.
17	Dias, P., Paiva, I. & Pinto, N. (2018). Gestão de resultados e endividamento em empresas privadas. XXVIII Jornadas Luso Espanholas de Gestão Científica.
18	Magro, N. & Dias, P. (2018). A evolução dos conceitos associados à normalização contabilística. XVIII Encontro Internacional AECA.
19	Pinto, N., Dias, P. & Paiva, I. (2018). Earnings management and debt in private companies: The effect of economic adjustment programmes. 41th EAA Annual Congress.
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. & Reis, P. (2017). A relação entre a taxa efetiva de imposto e a taxa nominal. XIX Congreso AECA.
25	Dias, P. (2017). O efeito da auditoria nas correções fiscais. WICTA 2017.
26	Dias, P. & Reis, P. (2017). A relação entre a taxa efetiva de imposto e a taxa nominal. XVI Congresso Internacional de Contabilidade e Auditoria.
27	Dias, P. (2017). O efeito da auditoria nas correções fiscais. XIX Congreso AECA.
28	Dias, P. & Bessa, A. (2017). A taxa efetiva de imposto e a reforma do IRC. XVI Congresso Internacional de Contabilidade e Auditoria.

Academic Management Positions

Director (2024)
Unit/Area: [B113] Management

Director (2022 - 2024)
Unit/Area: [B113] Management

Director (2020 - 2022)
Unit/Area: [B113] Management

Director (2018 - 2020)
Unit/Area: [B113] Management

Director (2017 - 2025)
Unit/Area: [BPG006] 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

Award for Best Teacher of the Executive Master of Management and Performance Control (2019)

Award for Best Teacher of the Executive Master of Accounting and Taxation (2019)

Award for Best Teacher of the Executive Master of Accounting and Taxation (2018)
Award for Best Teacher of the Executive Master of Management and Performance Control (2018)
Award for Best Teacher (2017)
Award for Best Teacher of the Executive Master of Management and Performance Control (2017)
Award for Best Teacher 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