

SCIENTIFIC PROGRAM

ICABM 2024

International Conference
of Applied Business and Management

June 20 - 21, 2024

ISAG - European Business School



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SCIENTIFIC PROGRAM - ICABM2024

20th OF JUNE

09:00	CHECK-IN	
10:00	Welcome Session and Plenary Session Physical and Virtual Room III Auditorium Consuelo Vieira da Costa (CVC)	
10:30-12:30	Innovation and Sustainability: Urban and Cultural Experiences and Practices	Physical Room 6 and Virtual Room I
	Sustainability, E-Government, and Market Dynamics	Physical Room 1 and Virtual Room II
	A Destination Redefined – Digital Nomads, Apps, and Tourism Investment	Physical Auditorium CVC and Virtual Room III
12:30-14:30	LUNCH	
14:30-16:30	Innovative Accounting Practices and SDG Reporting in Organizational Management	Physical Room 6 and Virtual Room I
	Innovations and Challenges in Sustainable Tourism Management	Physical Room 1 and Virtual Room II
	Marketing and Brand Management Insights	Physical Room 10 and Virtual Room III
16:30-17:00	COFFEE BREAK	
17:00-19:00	Consumer Preferences, Organizational Optimization, and Sustainability	Physical Room 6 and Virtual Room I
	Organizational Behavior and Societal Impact	Physical Room 1 and Virtual Room II
	Innovative Approaches in Management and Economic Development	Physical Room 10 and Virtual Room III
19:00	END OF DAY 1 ICABM2024	

21st OF JUNE

09:30	CHECK-IN	
10:00-12:00	Competitive Advantage, Sustainability, and Transparency in Business Management	Physical Room 6 and Virtual Room I
	The Future of Work: Sustainability, Well-being, and Employee Motivation	Physical Room 1 and Virtual Room II
	Perspectives on Sustainability, Branding and Consumer Behavior	Physical Room 10 and Virtual Room III
12:00-14:00	LUNCH	
14:00-16:00	Digital Transformation, Accounting, and Innovation in Business Management	Physical Room 6 and Virtual Room I
	Shaping a Sustainable Business World: Perspectives & Practices	Physical Room 1 and Virtual Room II
	The Future of Business, Technology & Society	Physical Room 10 and Virtual Room III
16:00-16:30	COFFEE BREAK	
16:30-18:30	Sustainability and Performance Measurement	Physical Room 6 and Virtual Room I
	Innovative Approaches in Accounting, Auditing, and Financial Management	Physical Room 1 and Virtual Room II
18:30	END OF ICABM2024	

SCIENTIFIC PROGRAM – ICABM2024

Thursday, 20TH OF JUNE

 **10:00-10:30 Welcome Session:** Ana Pinto Borges and Elvira Vieira, ISAG – European Business School and Research Center in Business Sciences and Tourism of Fundação Consuelo Vieira da Costa (CICET - FCVC)

 **PLENARY SESSION:** **Corporate Social Responsibility and Consumer Markets**

Keynote Speaker: Alma Velarde Mendívil, University of Sonora, México

Physical Auditorium CVC and [Virtual Room III](#) | Auditorium Consuelo Vieira da Costa

10:30-12:30 PARALLEL SESSION: “Innovation and Sustainability: Urban and Cultural Experiences and Practices”



Chair: Susana Mesquita, ISAG – European Business School and Research Center in Business Sciences and Tourism (CICET - FCVC)

Physical Room 6 and [Virtual Room I](#)



Assessing Physical and Attitudinal Accessibility in Porto and Vila Nova de Gaia: Visitor and Resident Perspectives

Susana Mesquita, Elvira Vieira, Ana Pinto Borges and António Lopes de Almeida; ISAG – European Business School and Research Center in Business Sciences and Tourism (CICET - FCVC)



How to enhance Museum Experiences: Co-Creation with Sensory-Impaired Visitors

Susana Mesquita; ISAG – European Business School and Research Center in Business Sciences and Tourism (CICET - FCVC)



Purchase decision process: consumer involvement and the perceived risks of habitual wine consumers

Zaila Oliveira, Marina Francisco, Sandrina Francisca Teixeira, José Luís Reis and Sara Teixeira; CEOS.PP, ISCAP, Politécnico do Porto



Slow Food Lab: A comparative organoleptic analysis - conventional products and slow food products catalogued in Portuguese Ark of Taste

Rui Rosa Dias, Kevin Hemsworth, Rosa Conde and António Lopes de Almeida; ISAG – European Business School and Research Center in Business Sciences and Tourism (CICET - FCVC)



The effect of sustainable HRM on employees’ proactive behavior and organizational citizenship behavior for the environment: A study on the Metal Sector in Portugal

Gabriela Gomes, Arnaldo Coelho and Neuza Ribeiro; Faculdade de Economia, CeBER, Universidade de Coimbra, Portugal



Author in-person



Author online

10:30-12:30 PARALLELL SESSION: “Sustainability, E-Government, and Market Dynamics”



Chair: Vanda Vereb, ISAG – European Business School and Research Center in Business Sciences and Tourism (CICET - FCVC)

Physical Room 1 and [Virtual Room II](#)



The model of sustainable development of territories.

Lidia Minchenkova, Aleksandra Minchenkova, Olga Minchenkova and Natalia Eloisa Conejero Riquielme, School of Industrial Civil Engineering, Bernardo O'Higgins University, Santiago, Chile



Does social capital remove tourism barrier for people with disabilities? Evidence from Italy

Katia Marchesano and Agovino Massimiliano; University of Naples “Parthenope”, Department of Department of Economic, Legal, Computer and Sports Sciences, Italy



The Importance of Sustainable Marketing Mix in the Activities of Polish Food Companies

Pawel Tadeusz Kazibudzki and Tomasz Witold Trojanowski; Faculty of Economics and Management, Opole University of Technology, Poland



The Impact of E-Government Attributes, E-Government Trust, and E-Government Satisfaction on The Adoption Of E-Government Services In Ho Chi Minh City, Vietnam

Trang Thi Uyen Nguyen, Nhat Phuc Minh Nguyen, Linh Doan Phuong Nguyen, Phuong Van Nguyen and Hien Thi Ngoc Huynh; Center for Public Administration, International University, Vietnam National University-Ho Chi Minh City, Vietnam



Bullish or Bearish? does Investor Sentiment Impact Energy Company Profit Spread

Naima Bentouir, Ana Pinto Borges, Elvira Vieira, Mohammed El Amine Abdelli and Atilla Akbaba; University of Ain Temouchent, Algeria and Research Center in Business Sciences and Tourism (CICET - FCVC), Portugal

10:30-12:30 PARALLELL SESSION: “A Destination Redefined – Digital Nomads, Apps, and Tourism Investment”



Chair: Rui Rosa Dias, ISAG – European Business School and Research Center in Business Sciences and Tourism (CICET - FCVC)

Physical Auditorium CVC and [Virtual Room III](#)



An insight into the Journey of Digital Nomads in Portugal

Madalena Abreu and Luana Pinheiro Sampaio; CEOS.PP Coimbra, Coimbra Business School. Polytechnic Institute of Coimbra, Bencanta, Coimbra



Apps as travel companions: What motivates or constrains their adoption? What are the benefits and usefulness of Apps in tourist travel?

Raquel Pedrosa and Vanda Vereb; ISAG - European Business School, Portugal



How tourism capital investment affects different pillars of decent work? Evidence from European Union countries

Daniela Castilho and José Alberto Fuinhas; Faculty of Economics, Centre for Business and Economics Research (CeBER), University of Coimbra, Coimbra, Portugal



Port Wine – New Horizons and New Markets: A Case Study

Tiago Monteiro, Hetaiel Catihe, Márcia Lemos, Raquel Pedrosa and Rui Rosa Dias; ISAG - European Business School, Portugal; ISAG - European Business School, Portugal



SPA's Brand and Happy Experience and the Importance of Consumer Health Care
Paula Rodrigues and Ana Pinto Borges; Universidade Lusíada and COMEGI, Portugal

12:30 – 14:30 | LUNCH BREAK

14:30-16:30 PARALLELL SESSION: “Innovative Accounting Practices and SDG Reporting in Organizational Management”



Chair: Dulce Gomes, ISAG – European Business School and Research Center in Business Sciences and Tourism (CICET - FCVC)

Physical Room 6 and [Virtual Room I](#)



The reporting of SDGs in Portuguese municipalities: a longitudinal study

Verónica Paula Lima Ribeiro, Sónia Monteiro and Maria Rodrigues
Research Centre on Accounting and Taxation, Polytechnic University of Cávado and Ave, Portugal



Exploring Activity-Based Costing Adoption in Seaports: A Comparative study

Carla Campos, Jorge Martins, Ana Costa, Ana Sousa and Inês Faria; Universidade de Aveiro, Portugal



Financial Literacy: Study Concerning Students Attending a Portuguese Higher Education Institution

Miguel Gonçalves, Maria Carlos Annes, Manuel Fanico, Teucle Marinelli Filho and Adriano Lucente;
ISCAL - Instituto Superior de Contabilidade e Administração de Lisboa, Portugal



The impact of ESG Scores in Firm Valuation: Emerging markets in Eastern Europe

João Sobral do Rosário, Maria Carlos Annes and Miguel Gonçalves; ISCAL - Instituto Superior de Contabilidade e Administração de Lisboa, Portugal



Agency Relations in the Adoption of Vendor Managed Inventory: Perspectives and Control Mechanisms

Vitor Ribeiro, Sara Martins and Ana Braga; Escola Superior de Tecnologia and Gestão



Marketing Plan for the Company JAVR Inspeções Automóvel

Rui Gonçalves e Victor Tavares; ISAG - European Business School, Portugal

14:30-16:30 PARALLELL SESSION: “Innovations and Challenges in Sustainable Tourism Management”



Chair: António Lopes de Almeida, ISAG – European Business School and Research Center in Business Sciences and Tourism (CICET - FCVC)

Physical Room 1 and [Virtual Room II](#)



Mass Tourism in World Heritage Sites: The case of Sintra

Ilidia Carvalho and Miguel Brito; Universidade Lusíada, Escola Superior de Hotelaria e Turismo, Portugal



Olive oil tourism in Beira Interior Region – the actual supply

Maria Lúcia Pato; Escola Superior Agrária (ESAV) e CERNAS-IPV Centro de Investigação, Instituto Politécnico de Viseu (IPV), Viseu, Portugal

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Sustainable Development Goals and Business Sustainability in Tourism– exploratory insights
 Marta Isabel Amaral, Elisabete Silva and Susana Galrito; Polytechnic Institute of Beja; Department of Business Science. CiTUR (Centre for Tourism Research Development and Innovation), Portugal
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Sustainable Management in Tourism – preliminary insights about Events in Portugal
 Marta Isabel Amaral, Alexandra Brás and Rita Caldeira; Polytechnic Institute of Beja; Department of Business Science. CiTUR (Centre for Tourism Research Development and Innovation), Portugal
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The use of ICT in creative tourism – The case of two UNESCO Creative Cities
 Arturo Sousa and Filipa Brandão; Universidade de Aveiro, Portugal
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The Business Continuity Assumption and Its Assessment – An Overview
 Cândido Peres M. and Catarina Carvalho; ISCAL - Instituto Superior de Contabilidade and Administração de Lisboa, Instituto Politécnico de Lisboa, Portugal
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14:30-16:30 PARALLELL SESSION: “Marketing and Brand Management Insights”



Chair: Jorge Lopes, ISAG – European Business School and Research Center in Business Sciences and Tourism (CICET - FCVC)

Physical Room 10 and [Virtual Room III](#)



Communication and brands with longevity: preliminary insights in cross-border regions context

Carla Igreja, José María Chamorro Rivas and Bruno Barbosa Sousa; Polytechnic Institute of Cávado and Ave (IPCA), UNIAG and CiTUR, Portugal



How Cool are Portuguese Telecommunications Brands? A Factorial Analysis

Belém Barbosa and Bruna Carneiro; School of Economics and Management, University of Porto, Portugal



Influencer Marketing on Social Media: The Impact on The Success of Brands

Inês Costa and Jorge Lopes; ISAG - European Business School, Portugal



Internal marketing and relationship management in the organizational context: a preliminary study

Miguel Neves, Bruno Sousa, Joana Gonçalves and Cláudia Veloso; Polytechnic Institute of Cávado and Ave (IPCA), Portugal



The Effects of Perceived Personalization in Omnichannel Retail

Fábio Matos Ribeiro, Alzira Marques and Célia Santos; CARME, Escola Superior de Tecnologia and Gestão do Politécnico de Leiria, Portugal.

16:30 – 17:00 | COFFEE BREAK

17:00-19:00 PARALLELL SESSION: “Consumer Preferences, Organizational Optimization, and Sustainability”



Chair: Raquel Pedrosa, ISAG – European Business School and Research Center in Business Sciences and Tourism (CICET - FCVC)

Physical Room 6 and [Virtual Room I](#)

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Evaluation of visual attention and consumer preferences towards the offer of a traditional dessert in Hermosillo, Sonora
Denisse Romero-Valenzuela, Ana Pacheco-Navarro and Dena Camarena-Gómez; University of Sonora, Mexico

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Finding a mix of renewable energy for different stakeholders by applying multi-criteria techniques
 Amelia Bilbao Terol, Verónica Cañal-Fernández and Carmen González-Pérez; Quantitative Economics Department, University of Oviedo, Spain

 - 
Relevant aspects for an optimal organization of the company
Maria Guillen Palomino; Universidad de Extremadura, España

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Transparency in IBEX-35 companies: determinants of disclosure of information on digitalisation
Triana Arias Abelaira, María Pache Durán and Lázaro Rodríguez Ariza; Universidad de Extremadura, España

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Environmental sustainability and business efficiency in waste firms
Pilar Alberca and Laura Parte; Department of Business and Accounting, Faculty of Economics and Business Administration. National Distance Education University (UNED), Spain
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17:00-19:00 PARALLELL SESSION: “Organizational Behavior and Societal Impact”



Chair: Henrique Pires, ISAG – European Business School and Research Center in Business Sciences and Tourism (CICET - FCVC)

Physical Room 1 and [Virtual Room II](#)

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Mentoring, Happiness, and Organizational Performance: A Case Study
 Fernanda Alberto, Sandrina Leal and Gabriela Pereira; ISCAC, Coimbra, Portugal

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Residents Perceptions of Digital Nomadism Impacts
Carla Silva and Manuel Reis; Polytechnic Institute of Viseu, Portugal

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Risk Perceptions Differences between Generations within the COVID-19 Pandemic
Carla Silva, Cláudia Seabra and Manuel Reis; Polytechnic Institute of Viseu, Portugal

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The Effect of Capital Structure on Firm Value: A Study of Companies Listed on PSI20 and IBEX35
Clara Pires, Sandra Bailoa, Ana Cantarinha and Nuno Almeida; Instituto Politécnico de Beja, CEOS - ISCAP.PT, Portugal

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The influence of choice factors on student decision-making of Vocational Education in Portugal
Tiago Couto and Maria Antónia Gonçalves Rodrigues; ISCAP, Instituto Politécnico do Porto, Portugal

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The Value Co-creation in HEI Organizational Management
Carla Fonseca; Portalegre Polytechnic University and CIEQV – Centro de Investigação em Qualidade de Vida, Portugal

17:00-19:00 PARALLELL SESSION: “Innovative Approaches in Management and Economic Development”



Chair: Elvira Vieira, ISAG – European Business School and Research Center in Business Sciences and Tourism (CICET - FCVC), Portugal, Applied Management Research Unit (UNIAG), Instituto Politécnico de Bragança, Bragança, Portugal; IPVC—Polytechnic Institute of Viana do Castelo, Viana do Castelo, Portugal; **Ana Pinto Borges**, ISAG – European Business School and Research Center in Business Sciences and Tourism (CICET - FCVC) and COMEGI, Portugal.

Physical Room 10 and [Virtual Room III](#)



Integration of AI in Supply Chain Management: A Case Study of Amazon's Innovative Approach

Saadia Benahmed, Miloud Benkheira and Aboubakr Hansal; Relizane University, Algeria



Multivariate statistical analysis in ecological business models; an assessment of key factors in green companies in Colombia

Fran Rodriguez Franky; Fundación Universitaria Compensar, Bogota, Columbia



The Paradoxes of Personalization in Digital Marketing: a Comparative Analysis between Generations

Bárbara Santos, Ana Pinto Borges, Elvira Vieira e Paula Rodrigues; ISAG – European Business School and Research Center in Business Sciences and Tourism (CICET - FCVC)

SCIENTIFIC PROGRAM – ICABM2024

Friday, 21st of June

10:00-12:00 - PARALLELL SESSION: “Competitive Advantage, Sustainability, and Transparency in Business Management”



Chair: Victor Tavares, ISAG – European Business School and Research Center in Business Sciences and Tourism (CICET - FCVC)

Physical Room 6 and [Virtual Room I](#)



Bus Fleet Maintenance and Project Management

Márcio Almeida Lima and Sara Martins; CIICESI, ESTG /P. PORTO – Center for Innovation and Research in Business Sciences and IT Systems Information, Portugal



Can Location be a Competitive Factor for Hotels in Low-Density Territories? A Study in Alto Alentejo

Gorete Dinis and Bruno Costa; Portalegre Polytechnic University, Portugal



Transparency as a key factor through agri-food and forestry system

Rui Rosa Dias and Alma Teresita Velarde Mendivil; ISAG - European Business School and Research Center in Business Sciences and Tourism (CICET - FCVC), Portugal. IPAM-Porto

10:00-12:00 PARALLELL SESSION: “The Future of Work: Sustainability, Well-being, and Employee Motivation”



Chair: Márcia Lemos, ISAG – European Business School and Research Center in Business Sciences and Tourism (CICET - FCVC)

Physical Room 1 and [Virtual Room II](#)



Green Human Resource Management and The Iso 14001 Subtopic Contributing to Sustainable Development: A Bibliometric Approach

Eduardo Ortega, Arnaldo Coelho and Neuza Ribeiro; CARME - Centre of Applied Research in Management and Economics, ESTG - Polytechnic of Leiria, Portugal



Quality of life at work in the health sector: a study of some of its consequences

Susana Leal, Isabel Borges and Ângela Cunha; Instituto Politécnico de Santarém and Life Quality Research Centre - CIEQV, Portugal.



Social Sustainability: Fostering Employee Well-Being in Contemporary Business Environments

Elisabete Nogueira and Manuel Névoa; Portucalense University, Research on Economics, Management and Information Technologies, REMIT, Porto, Portugal



The motivations of professionals in the hospital sector: A quantitative study

Susana Bernadino and Tatiana Pereira; CEOS.PP/ISCAP/P.Porto

10:00-12:00 - PARALLELL SESSION: “Perspectives on Sustainability, Branding and Consumer Behavior”



Chair: Marco Bagheri, ISAG – European Business School and Research Center in Business Sciences and Tourism (CICET - FCVC)

Physical Room 10 and [Virtual Room III](#)



Advancing and sustaining an academic career: Perspectives from female academics
Anatu Mahama and Valery Emeson; Anglia Ruskin University, Peterborough, United Kingdom



Perspective Of Social Media in The Influence of Decisions To Purchase Beauty Products In Fortaleza (Brazil)

Zaila Oliveira, Lorryna Alcantara, Sara Teixeira and Sandrina Francisca Teixeira; CEOS.PP, ISCAP, Politécnico do Porto



Redefining Work and Travel: A Holistic Review of Digital Nomadism

Bárbara de Sousa, María Bastida, Elvira Vieira e Ana Pinto Borges; ISAG—European Business School, Porto, Portugal; Research Centre in Business Sciences and Tourism (CICET—FCVC), Porto, Portugal; Universidad Santiago de Compostela, Spain; and Applied Management Research Unit (UNIAG), Instituto Politécnico de Bragança, Bragança, Portuga



Forecasting CO2 Emissions in Spain's Industrial Sector Using Machine Learning models

Wafaa Benayad, Mohammed El Amine Abdelli and Halimi Wahiba; Laboratoire LEGO, CICET – FCVC & University of Western Brittany & Universidad Autónoma de Madrid, Spain



Managerial Skills and Vocational Training on the Performance of SMEs: Evidence from European Union

Mohammed El Amine Abdelli, Adriana Perez-Encinas and Ernesto Rodriguez Crespo; Laboratoire LEGO, CICET – FCVC & University of Western Brittany & Universidad Autónoma de Madrid, Spain



Petroleum Profit Tax and Foreign Direct Investment in Nigeria

Abdelkader Nassour Udeme Okon Efanga and Abed Abdelkrim Gherici; Alex Ekweme Federal University, Nigeria

12:00 – 14:00 | LUNCH BREAK

14:00-16:00 PARALLELL SESSION: “Digital Transformation, Accounting, and Innovation in Business Management”



Chair: António Monteiro Oliveira, ISAG – European Business School and Research Center in Business Sciences and Tourism (CICET - FCVC)

Physical Room 6 and [Virtual Room I](#)



Does professional accounting management mitigate Financial Constraints? Analysis for Small Businesses in Spain

Marcos Álvarez-Espino, Sara Fernández-López and Lucía Rey-Ares; Universidade de Santiago de Compostela, Espanha



Strategic Implications for Members of Fruit and Vegetable Producer Organisations in the Province of Huelva from the Perspective of the Institutional Theory of Organisations
Elena García-de-Soto-Camacho, Francisco Riquel-Ligero and Rosa M^a Vaca-Acosta; University of Huelva, Spain



The application of the Metaverse in Health: A Systematic Review of the Literature
Mónica Veloso Huertas, Anne Schmitz and Ana M. Díaz-Martín; Universidad Autónoma de Madrid, Espanha



Motivations in Way of St. James
Rosa Conde, Ana Pinto Borges, Isabel Neira Gómez e Elvira Vieira; ISAG - European Business School, Portugal



Digital transformation in the management of Buenos Aires ports
Alicia Zanfrillo, Susana Porris, Roberto Verna and Mauro Etcheverr; *Facultad Regional Mar del Plata de la Universidad Tecnológica Nacional*



Effects of digitalization on business models and sustainability of the fishing industry
Alicia Zanfrillo and Mariano Morettini; Facultad Regional Mar del Plata de la Universidad Tecnológica Nacional

14:00-16:00 PARALLELL SESSION: “Shaping a Sustainable Business World: Perspectives & Practices”



Chair: Kevin Hemsworth, ISAG – European Business School and Research Center in Business Sciences and Tourism (CICET - FCVC)

Physical Room 1 and [Virtual Room II](#)



Corporate Sustainability Reporting Directive: the perception of Portuguese accountants
Ana Craveiro Mendes, Adriana Silva and Clara Viseu; Polytechnic University of Coimbra, Coimbra Business School and ISCAC, Coimbra, Portugal



Exploring Non-Financial Incentives and Motivational Strategies: A systematic review of the literature
Rosa Nunes, Ana Rita Silva Lima and Patrícia Filipe Simões; CEOS.PP Coimbra, Polytechnic Institute of Coimbra, Coimbra Business School, Coimbra, Portugal



Sustainability and Ethics in Integrated Annual Reports – A Preliminary Study
Ricardo Alves, António Monteiro Oliveira and Ana Pinto Borges; ISAG - European Business School, Portugal



The furniture sector in Portugal and Europe: from characterising the sector to proposing a training course for managers of micro-SMEs
Susana Leal, Sandra Oliveira, João Nascimento, Ana Loureiro and Adem Tekerek and Alper Guzel; Instituto Politécnico de Santarém and Life Quality Research Centre - CIEQV, Portugal



The taxation of crypto assets according to the personal income tax
José Amorim, CEOS.PP, Porto Accounting and Business School (ISCAP), Portugal

14:00-16:00 PARALLELL SESSION: “The Future of Business, Technology & Society”



Chair: Cristina Cunha, ISAG – European Business School and Research Center in Business Sciences and Tourism (CICET - FCVC)

Physical Room 10 and [Virtual Room III](#)



Attributing Anthropomorphic Characteristics to Customer Service Chatbots

Matilde Nunes; Faculdade de Ciências Sociais e Humanas, Universidade Nova de Lisboa



Bibliometrics of research in the field of Data Envelopment Analysis (DEA) in the military and defence industry

Carla Vivas; Military University Institute, Research Centre of the Military University Institute, Portugal



Measuring The Quality of Electric Vehicle Charging Services in Portugal: Application of The Servqual Model

Eduardo Ortega and Miguel Dávila; CEBER - Centre for Business and Economics, FEUC - Faculty of Economics, University of Coimbra, Portugal



The impact of managing expectations and priority decisions for the Olympic Games: A nightmare for sustainability?

Madalena Abreu, Catarina Abrantes, Inês Ribeiro and Sara Fontelas; CEOS.PP Coimbra, Coimbra Business School. Polytechnic Institute of Coimbra, Portugal



Urban-rural reciprocity relations: A study for a new integrated model

Pedro Rocha, Rui Rosa Dias and Joaquim Mamede Alonso; Escola Superior Agrária, Instituto Politécnico de Viana do Castelo, Portugal

16:00 – 16:30 | COFFEE BREAK

16:30-18:30 PARALLELL SESSION: “Sustainability and Performance Measurement”



Chair: Svitlana Ostapenko, ISAG – European Business School and Research Center in Business Sciences and Tourism (CICET - FCVC)

Physical Room 1 and [Virtual Room I](#)



Portuguese car trading companies: which performance factors matter?

Maria Elisabete Neves and Joel Moreira, Polytechnic Institute of Coimbra, Coimbra Business School, Coimbra, Portugal, & Research Centre for Natural Resources Environment and Society (CERNAS), Polytechnic Institute of Coimbra, Coimbra, Portugal & CEOS, ISCAP, Polytechnic of Porto, Porto, Portugal



A multidimensional construct to measure capabilities of exporting firms

Margarida Vincente, André Vaz, Anabela Marcos and Maria José Antunes; Polytechnic Institute of Viseu, Portugal



How to measure tourism sustainability? Proposal of a tourism sustainability index for Portugal

Sandra Bailoa and Pedro Cravo; Instituto Politécnico de Beja, Portugal



Using a maturity model in a bicycle component manufacturing company to assess supply chain sustainability

Elisabete Correia, Polytechnic University of Coimbra, Coimbra Business School ISCAC & CERNAS, Portugal



The impact of the Corporate Sustainability Reporting Directive on decision making: The case of large Portuguese companies

Sónia Santos, Adriana Silva and Cristina Góis; Polytechnic University of Coimbra, Coimbra Business School and ISCAC, Bencanta, Coimbra, Portugal



Beyond Burgers: A Historical Analysis of Food Advertising as a Tool of Americanization In The Turkish Press (1950s-1960s)

Muhammet Erbay; Selcuk University, Tourism Faculty, Turkey, ISAG – European Business School and CICET-FCVC, Porto, Portugal

16:30-18:30 PARALLELL SESSION: “Innovative Approaches in Accounting, Auditing, and Financial Management”



Chair: António Cunha, ISAG – European Business School and Research Center in Business Sciences and Tourism (CICET - FCVC)

Physical Room 6 and [Virtual Room II](#)



Key Audit Matters disclosure in the Portuguese Public Health Sector

Natália Lemos, Kátia Lemos, Lurdes Silva, Patrícia Quesado and Sara Serra; Research Centre on Accounting and Taxation, Polytechnic University of Cávado and Ave, Portugal



Green intellectual capital and organizational sustainability: a bibliometric study

Lurdes Silva, Vânia Costa and Paula Loureiro; CICEF - School of Management, IPCA, Barcelos, Portugal



An analysis of the accounting degree study plans designed on the skills of public accountants

Filipa Joana Silva, Anabela Cardoso, Pedro Gomes; Ricardo Melo and Ana Pintassilgo; ISPGAYA



Exploring New Horizons in Corporate Hedging: Integrative Strategies and Future Research Directions

Ana Catarina de Paula Leite, Liliana Marques Pimentel and Leandro Monteiro; Universidade de Coimbra, Faculdade de Economia, Portugal



The perceived usefulness of internal audit in the performance of Portuguese public hospitals

Sara Serra, Patrícia Gomes and Olga Lameira; Research Centre on Accounting and Taxation, Polytechnic University of Cávado and Ave, Portugal

