

Parallel Session IV (25.01.2019 | 11:00-12:30)

Room 2.7 | Topic: Auditing | Chair: José Luis Miralles-Quirós

ID	Title	Authors	Discussant
K13	Auditors as providers of tax services and tax avoidance: Evidence from a low litigation risk setting	Josep García-Blandón, Josep Maria Argiles-Bosch, Diego Ravenda, David Castillo-Merino	Stefano Azzali
K16	Does Expertise Influence Auditors' Ethical Decisions? A Neurocognitive Perspective and Survey Evidence	Berend van der Kolk, Nieves Carrera	Susana Gago Rodríguez
K08	Effects of the Dark Triad Personality on the Relation between Audit Rotation and Audit Fraud	Stavriana Hadjigavriel, Susana Gago Rodríguez	Josep García-Blandón
K71	Effects of Audit Sanctions on Audit Firm's Market Share: Evidences from Italy and Spain	Tatiana Mazza, Stefano Azzali, Fernanda Alberto	Nieves Carrera

Room 2.8 | Topic: Management Accounting and Control | Chair: Sofia Lourenço

ID	Title	Authors	Discussant
K01	A study on the characteristics of management control systems in Brazilian public health institutions	Luiz Claudio de Camargo Moureau Linhares, Josir Simeone Gomes	Elsa Pedroso
K38	O controlo de gestão nas empresas Born Global – um estudo de caso	Ana Filipa Roque, Maria do Céu Alves, Mário Raposo	Mercedes Barrachina
K41	Revisão de literatura sobre o impacto da contabilidade de gestão na performance: quadro conceptual e direções de investigação futura.	Elsa Pedroso, Carlos F. Gomes	Ana Filipa Roque
K51	Comparação entre o Código Deontológico dos Contabilistas Certificados e o Código de Ética dos Revisores Oficiais de Contas: uma síntese	Mariana Batista, Mariana Gomes, Miguel Gonçalves	Luiz Claudio de Camargo Moureau Linhares

Room 2.9 | Topic: Management Accounting and Control / Accounting History | Chair: Jacobo Gómez

ID	Title	Authors	Discussant
K02	Accounting information systems and family businesses - some initial insights	Martin Quinn, Peter Cleary, Pall Rikhardsson, Catherine Batt	Agbor Tambi Mallex Ntoug
K04	Rankings and individual and group incentive contracts: The effect of ordinal and cardinal ranking on performance.	Laura Gómez-Ruiz and María J. Sánchez-Expósito	Martín Quinn
K33	Corporate Governance and Firm Performance in Cameroon	Agbor Tambi Mallex Ntoug	María J. Sánchez-Expósito
K05	Organization and work at the beginning of European industrialization: the calico-printing in Catalonia, France and Switzerland (1750-1800)	Roberto Rossi	Mariló Capelo

Doctoral Research Project - Session III (25.01.2019 | 11:00-12:30)

Room 2.13 | Chair: Susana Jorge

ID	Title	Authors	Discussant
K03	Absorção do Conhecimento em Projetos de Big Data Analytics	Rodrigo Ferreira da Silva, Josir Simeone Gomes	António Trigo
K40	Governança nas entidades sem fins lucrativos: o caso das Misericórdias em Portugal	Augusto Jorge Ribeiro Simões, Carla Carvalho, Cecília Carmo, Victor Moutinho	João Oliveira
K77	O Conflito de Identidades do Médico Gestor: os Sistemas de Controlo de Gestão e a Atividade Médica	Carla Alexandra de Oliveira Mesquita, José António Cardoso Moreira and Susana Gago Rodriguez	Rui Robalo