

## SUMMARIZED CURRICULUM

**Name:** Ana Fialho Silva

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7004-516 Évora, Portugal

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### Education

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**2004**

Ph.D. in Economics and Business Science, Thesis titled: "International accounting harmonisation. Analysis and position of Portuguese accounting standards and practices."; Dissertation Supervisor: Profesor José Antonio Lainez Gadea, University of Saragossa, Spain.

**1995**

Master of Business & Administration (*MBA*), with a final classification Very Good, from the Technical University of Lisbon - Higher Institute of Economics and Management Studies, ISEG, Portugal. Dissertation's theme: "Leasing in Portugal: The accounting problems." Supervisor: Profesor Rogério Fernandes Ferreira, ISEG/UTL, Lisbon.

**1991**

First Degree (Licenciatura) in Business, final grade of 14 out of 20, University of Évora, Portugal. Final Dissertation with the title "Strategic Analysis - Multidimensional Perspectives".

### Positions and professional qualifications

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**From 07/2004 - present**

Professor in Management Studies (Accounting), Department of Business Administration, The University of Évora, Portugal.

**04/1991 - 07/2004**

Assistant Professor, Department of Business Administration, The University of Évora, Portugal.

**09/1990 - 02/1991**

Trainee at Small and Medium Companies Portuguese Office Support, IAPMEI, Évora, Portugal.

**From 1992 - present**

*Contabilista Certificado* (equivalent to Chartered Public Accountant)

### Administrative duties

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**09/2002- 12/2002**

Co-ordinator of the first edition Accounting and Fiscal Specialization Course from the Centre for Research on Business and Economics, CEFAGE at the University of Évora, Portugal.

**From 10/2005 - 2007**

Director, MSc in Accounting and Auditing, University of Évora, Portugal

**From 10/2005 - 2009**

Co-ordinator of the MSc in Management and Public Accounting, University of Évora.

**From 10/2007 - 2010**

Co-ordinator of the MSc in Management, mention in Accounting, University of Évora.

**From 05/2009 - 2013**

Director Undergraduate degree in Management of the University of Évora (first cycle).

## Teaching Duties

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### Current teaching duties

Professor in Management Studies (accounting) at The University of Évora, Portugal

- Financial Accounting (Undergraduate, Lectures and Tutorials)
- Advanced Financial Accounting (MSc, Lectures)
- International Accounting (MSc, Lectures)
- Accounting Theory (MSc, Lectures)
- Advanced Topics of Accounting (PHD, Lectures)

### Research Interests

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International Financial Accounting, Financial Reporting, Accounting Theory and Social and Environmental Accounting.

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### List of Publications

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#### A. Conferences

“International Accounting Harmonisation: convergence between the Portuguese accounting standards and practices with IASB standards”, paper presented at 2 Luso-Spanish Seminar of Business and Economics, University of Beira Interior, Covilhã, Portugal, November, **2000**.

“Legibility of Annual Reports from Portuguese listed companies: the study of the President Letter.”, paper presented at XI Luso-Spanish Scientific Business Conference, Faculty of Business and Tourism, University of Extremadura, Cáceres, Spain, February **2001**.

“Analysis of information reporting by companies on Internet: empirical study of Portuguese case.”, paper presented at XI Congress of Spanish accounting and business association (AECA), Madrid, Spain, September **2001**, (with R. Quaresma).

“Accounting Regulation and Enforcement Mechanisms. The case of exclusions of subsidiaries from consolidation in the Portuguese listed companies groups”, paper presented at International Workshop on Accounting & Regulation, from EIASM, Siena, Italy, September **2001**, (with A. Rodrigues and L. Ferreira).

“Measuring Formal Accounting Harmonization: An Empirical Study of the Portuguese Accounting Regulation”, paper presented at the 27<sup>th</sup> Annual Congress of the European Accounting Association, Prague, April **2004**, (with A. Rodrigues).

“La armonización contable material: evidencia empírica del caso Português”, paper presented at XVI Luso-Spanish Scientific Business Conference, University of Évora, Portugal, February **2006**, ( with P. Milanés).

“Do Harmonized Accounting Standards lead to Harmonized Accounting Practices?: An empirical study of IAS 39 in some European Union countries.”, paper presented at the 30 Annual Congress of the European Accounting, Lisbon, Portugal, April **2007**, ( with A. Morais).

“The Interpretation of Verbal Probability Expressions Used in the IAS/IFRS: The Auditors Registered with the Portuguese Securities Market Commission”, 32º (EAA), Tampere, Finlândia, May 2009, (with C. Teixeira).

“The Auditors’ Interpretation of Verbal Probability Expressions Used in the IASB Accounting Standards: Some Portuguese Evidence”, Annual Congress of the *British Accounting Association*, Universidade de Dundee, United Kingdom, April 2009, (with C. Teixeira).

“Análise longitudinal da investigação em contabilidade sobre relato ambiental”, 2º Congresso Ibero Americano de Responsabilidade Social (CRIARS), October 2012, (with Carlos Mata and Teresa Eugénio).

“As Práticas de Relato Ambiental nas Empresas Cotadas no PSI20: uma Análise Longitudinal, VIth GECAMB Conference, November 2014, (with Carlos Mata and Teresa Eugénio).

B. *Articles in Academic and Professional Journals*

“An analysis of accounting research on environmental Disclosure: 2006 – 2011”, *Revista Universo Contábil*, Vol.4, No.4, December, 2014.

“The Interpretation of Verbal Probability Expressions Used in the IAS/IFRS: Some Portuguese Evidence”, *Tékhnē- Revista de Estudos Politécnicos*, nº12, Dezembro, pp.57-73, 2009.

“Do Harmonised Accounting Standards lead to Harmonised Accounting Practices? An empirical study of IAS 39 measurement requirements in some European Union countries”, *Australian Accounting Review*, No. 46, Vol. 18, Issue 3, pp.224-236, 2008.

“A harmonização contabilística internacional para as PME”, *Revista da Câmara dos Técnicos Oficiais de Contas*, Ano VIII, Nº 86, May, 2007.

“A Diversidade da Informação Financeira e o Processo de Harmonização Internacional”, *Revista de Economia e Sociologia*, nº81, 2006.

“Accounting Regulation and Enforcement Mechanisms: The Auditor’s Role in the Portuguese Listed Groups”, *Revista Contabilidade & Finanças - USP*, Ano XIV, Special number, October, 2003.

“Inteligibilidade da Carta do Presidente: Estudo do Caso Português”, *Revista de Contabilidade e Comércio*, nº 232, vol. LVIII, December, 2002.

“La Carta del Presidente a Sus Accionistas”, *Partida Doble - Revista de Contabilidad, Auditoría y Empresa*, nº 131, March 2002, Ano XII.