

ICABM2026

International Conference
of Applied Business and Management



SCIENTIFIC PROGRAM – ICABM2026

25th OF JUNE		
09:30	CHECK-IN	
10:00–10:30	Welcome Session and Plenary Session Physical Room Auditório CVC Virtual Room IV	
10:30–12:30	I. From Planning to Performance: Strategy and Decision-Making	Physical Room 1 and Virtual Room I
	II. Organizations in Flux: Competing Through Knowledge and Adaptation	Physical Room 6 and Virtual Room II
	III. Workplace Transformation, Well-Being, and Leadership Dynamics	Physical Room 10 and Virtual Room III
12:30–14:30	LUNCH	
14:30–16:30	IV. Value Creation in Diverse Organizational Contexts	Physical Room 1 and Virtual Room I
	V. Tourism, Leadership, and Social Transformation in a Changing World	Physical Room 6 and Virtual Room II
	VI. Customer Experience and the Future of Service Design	Physical Room 10 and Virtual Room III
16:30–17:00	COFFEE BREAK	
17:00–19:00	VII. Contemporary Challenges in Economics, Finance, and Management	Physical Room 1 and Virtual Room I
	VIII. Tourism, Borders, and Territorial Transformation	Physical Room 6 and Virtual Room II
	IX. The Dynamics of Marketing, Meaning, and Value	Physical Room 10 and Virtual Room III
	X. Sustainability at the Heart of Organizational Transformation	Physical Room 5 and Virtual Room IV
19:00	END OF DAY 1 ICABM2026	

26th OF JUNE		
10:00	CHECK-IN	
10:30–12:30	I. Rethinking Strategy in a Digital and Sustainable Era	Physical Room 1 and Virtual Room I
	II. Beyond Hospitality: Designing Tourism Experiences of the Future	Physical Room 6 and Virtual Room II
	III. The Human Side of Organizational Transformation	Physical Room 10 and Virtual Room III
	IV. Organizations in Motion: Learning, Innovation, and Performance	Physical Room 5 and Virtual Room IV
12:30	END OF ICABM2026	

SCIENTIFIC PROGRAM – ICABM2026

Thursday, 25 June 2026

10:00–10:30 | WELCOME SESSION



Ana Pinto Borges, PhD, *ISAG – European Business School and Research Centre in Business Sciences and Tourism of Fundação Consuelo Vieira da Costa (CICET-FCVC)*



Elvira Vieira, PhD, *ISAG – European Business School, Porto, Portugal & Research Center in Business Sciences and Tourism (CICET - FCVC), Porto, Portugal; Applied Management Research Unit (UNIAG), Portugal; IPVC -Polytechnic Institute of Viana do Castelo, Viana do Castelo, Portugal*

10:30–12:30 | PLENARY SESSION I

The Future of Consumer – Brand Relationships in the Age of Artificial Intelligence: Authenticity, Trust and Human Connection



Keynote Speaker: Paula Rodrigues, PhD, *Universidade Lusíada – Porto & COMEGI (Research Center on Organizations, Markets and Industrial Management)*



Auditório CVC | [Virtual Room IV](#)

10:30–12:30 | Parallel Session I – From Planning to Performance: Strategy and Decision-Making



Chairs: António Cunha, *ISAG – European Business School and Research Centre in Business Sciences and Tourism of Fundação Consuelo Vieira da Costa (CICET-FCVC)*

Room 1 | [Virtual - Room I](#)



From Prediction to Action: A Process-Based Framework of the Decision Translation Gap in AI-Driven Revenue Management

Nuno Gustavo, Miguel Belo and Catarina Nunes
Estoril Higher Institute for Tourism and Hotel Studies (ESHTE), Center for Research, Development and Innovation in Tourism (CiTUR)



Can Business Plans Predict New Venture Success? A Marketing-Based Assessment Model

António Cunha
ISAG – European Business School and Research Center in Business Sciences and Tourism of Fundação Consuelo Vieira da Costa (CICET - FCVC)



Between Political Will and Operational Reality: Strategic Alignment Gaps in Portuguese Tourism Planning

Paulo Mota and António Lopes de Almeida
ISAG – European Business School and Research Center in Business Sciences and Tourism of Fundação Consuelo Vieira da Costa (CICET - FCVC)



The Crisis Impact on ESG Performance Reporting: The Moderate Effect of Human Rights-Related Policies

Catarina Cepeda, Albertina Paula Monteiro, Ana Pinto Borges and Elvira Vieira
CICF, CEOS-PP, ISCAP.IPP.PT; UMAIA



Entrepreneurship Beyond Growth: Reframing Entrepreneurship in a Post-Growth Economy

António Monteiro de Oliveira, Rebecca Magni and Ilda Castedo

CEI/ISCAP; CEOS.PP; ISAG - European Business School and Research Center in Business Sciences and Tourism (CICET - FCVC)

10:30–12:30 | Parallel Session II – Organizations in Flux: Competing Through Knowledge and Adaptation



Chairs: Ana Pinto Borges, ISAG – European Business School, Research Centre in Business Sciences and Tourism of Fundação Consuelo Vieira da Costa (CICET-FCVC) and Elvira Vieira, ISAG – European Business School, Porto, Portugal & Research Center in Business Sciences and Tourism (CICET - FCVC), Porto, Portugal; Applied Management Research Unit (UNIAG), Portugal; IPVC -Polytechnic Institute of Viana do Castelo, Viana do Castelo, Portugal

Room 6 | [Virtual Room II](#)



A Systematic Review of Factors Influencing the Competitive Advantage of Informal Micro-Businesses in South Africa

Alpheaus Litheko and Boitumelo Monama
North-West University



Organizational Enablers of Green Public Procurement: A Romania–Norway Railway Comparison

Tudor Oprisor, Abdelkader Sbihi, Behzad Behdani, Daniela Cimpean, Gillian Warner-Søderholm and George-Silviu Cordos
Babeş-Bolyai University of Cluj-Napoca



When Agility Needs Planning: Technological Turbulence, Strategic Planning, and Market Performance

Ovidiu Nicolae Bordean
Babeş-Bolyai University, Faculty of Economics and Business Administration



The Performative Pragmatics of Narrative Leadership: Reconstructing Organizational Identity in Contexts of Institutional Instability

Sofia Tavares
ISAG – European Business School and Research Center in Business Sciences and Tourism Fundação Consuelo Vieira da Costa (CICET - FCVC)



10:30–12:30 | Parallel Session III – Workplace Transformation, Well-Being, and Leadership Dynamics



Chairs: Henrique Pires, ISAG – European Business School, Research Centre in Business Sciences and Tourism of Fundação Consuelo Vieira da Costa (CICET-FCVC)

Room 10 | [Virtual Room III](#)



Green Human Resource Management as a Driver of Workplace Innovation: An Analysis of Portuguese Companies

Eduardo Ortega, Arnaldo Coelho and Neuza Ribeiro
CEBER, Faculty of Economics, University of Coimbra



Work-Life Balance as a Trigger for Entrepreneurial Intention: A Gender-Based Analysis

Susana Bernardino, J. Freitas Santos and Mafalda Ferreira
CEOS.PP, ISCAP, Polytechnic of Porto



Work-Family Conflict and its Impact on Job Happiness and Presenteeism

António Calheiros and Mariana Travassos
CEOS.PP, ISCAC, Instituto Politécnico de Coimbra



Higher Education Students' Perceptions of Generative Artificial Intelligence: Opportunities, Risks, and Pedagogical Implications

Eliana Filipa Marques Lopes, Sílvia Correia Monteiro and Maria João Gomes
Universidade do Minho and ISAG



(In)effective Leadership in the Public Sector

Daniela Minas and Miguel Lira
Instituto Politécnico de Coimbra

12:30–14:30 LUNCH BREAK

14:30–16:30 | Parallel Session IV – Value Creation in Diverse Organizational Contexts



Chairs: António Oliveira Monteiro, *ISAG – European Business School, Research Centre in Business Sciences and Tourism (CICET – FCVC), and CEOS-ISCAP*

Room 1 | [Virtual Room I](#)



Analyzing the Structure of Debt of Portuguese Enterprises: Is There a Pecking Order?

Vanda Roque and Raquel Marques
Instituto Politécnico do Cávado e do Ave (IPCA)



Structural Gaps in European Football: Broadcasting Revenue and the Role of Peripheral Leagues

Paulo Botelho Pires, Micaela Pinho and Miguel Gouveia de Brito
Universidade Portucalense Infante D. Henrique and Universidade de Aveiro



Sporting Classification vs. Financial Performance: A Bidirectional Lag Analysis of Player Sales and League Position in Portuguese Professional Football

Paulo Botelho Pires, Micaela Moreira Pinho and Miguel Gouveia de Brito
Universidade Portucalense Infante D. Henrique and Universidade de Aveiro



Accounting-Based Valuation of a Strategic Telecommunications Merger: Evidence from Portugal

Clara Pires, Ana Cantarinha and Marlene Guerreiro
Instituto Politécnico de Beja



The Effect of Intellectual Capital Efficiency on the Financial Performance of High-Tech Companies in Portugal

Sandra Bailoa, Luís Domingues and Ussumane Mandjam
Polytechnic Institute of Beja; CiTUR (IPBeja); CEOS.PP (ISCAP)

14:30–16:30 | Parallel Session V – Tourism, Leadership, and Social Transformation in a Changing World



Chairs: Marco Bagheri, *ISAG – European Business School and Research Centre in Business Sciences and Tourism of Fundação Consuelo Vieira da Costa (CICET-FCVC)*

Room 6 | Virtual Room II



Self-Entrepreneurship in Algeria: Profiles, Sectoral Dynamics, and Challenges

Farida Merzouk, Berrached Berbar Wafaa, Wassila Tabet Aouel, Rosa Aknine and Abderrahmane Abedou
Université de Tlemcen, Algeria



The Role of Leadership in Developing and Managing Ethics in an Organization

Michael Banutu-Gomez, Ramatoulie Whan Banutu-Gomez and Buba Whan
Banutu Business College, The Gambia



Regenerative Tourism as a Response to Overtourism: The Case of Hawaii and Implications for Japan

Junko Matsuzaki Carreira
Tokyo Keizai University



A Hybrid BWM-TOPSIS and RAWEC Approach for Evaluating the Gender Gap in Global Tourism Destinations

Hatice Karakaş, Ebru Tarcan İçigen and Emre İpekçi Çetin
Akdeniz University, Faculty of Tourism



Beyond the Job Description: Gendered Expectations in Tourism and Hospitality Work

Hatice Karakaş, Çağrı Elmas and Güher Ceylan Kuşoğlu
Akdeniz University, Faculty of Tourism



Service Personalisation and Customer Satisfaction: A Study Applied to Automotive Retail in Portugal

Hugo Eduardo Oliveira Azevedo, Ana Pinto Borges and Elvira Vieira
ISAG – European Business School and Research Centre in Business Sciences and Tourism of Fundação Consuelo Vieira da Costa (CICET-FCVC)

14:30–16:30 | Parallel Session VI – Customer Experience and the Future of Service Design



Chairs: Rui Rosa Dias, *ISAG – European Business School and Research Centre in Business Sciences and Tourism of Fundação Consuelo Vieira da Costa (CICET-FCVC)*

Room 10 | [Virtual Room III](#)



Determinants of the Experiential Loyalty of Padel Practitioners

Alzira Marques, Rita Ricardo and Marcelo Curth
CARME, School of Technology and ManaCurthgement, Polytechnic of Leiria, Portugal



The Role of ChatGPT in Hotel Consumer Decision-Making: A Mediated and Moderated Perspective

Paula Rodrigues, Ana Sousa, Ana Pinto Borges and Belém Barbosa
Universidade Lusíada – Norte



The Pet Village: Consumer Intention Drivers and Preliminary Business Model Validation in Premium Pet Services in Portugal

Inês Martins and Victor Tavares

ISAG – European Business School and Research Center in Business Sciences and Tourism of Fundação Consuelo Vieira da Costa (CICET - FCVC)



Digital Services and Value Co-creation by Residents: Impacts on Well-being and City Brand Love in Smart City Porto

Gabriela Medeiros, Svitlana Magalhães de Sousa Ostapenko and Ana Ramires
ISAG – European Business School and Research Center in Business Sciences and Tourism of Fundação Consuelo Vieira da Costa (CICET - FCVC)



Immersive Technologies as Value-Creation Mechanisms in Luxury Gastronomy: Consumer Adoption of AR and VR for Food Transparency

Rui Rosa Dias and Nayole Bettencourt
ISAG – European Business School and Research Center in Business Sciences and Tourism of Fundação Consuelo Vieira da Costa (CICET - FCVC)

**16:30–17:00
COFFEE BREAK**

17:00–19:00 | Parallel Session VII – Contemporary Challenges in Economics, Finance, and Management



Chairs: Sofia Tavares, *ISAG – European Business School and Research Centre in Business Sciences and Tourism of Fundação Consuelo Vieira da Costa (CICET-FCVC)*

Room 1 | [Virtual Room I](#)



Empowering Financial Inclusion: The Impact of FinTech Adoption, Regulatory Support, and Trust in the Digital Economy

Muhammad Awais, Aqdas Sana and Rifat Manzoor
Foundation University Islamabad



Differences In Management Control Practices - A Study Applied to Portuguese Companies

Célia Cristina da Silva Vicente and Ricardo Fonseca
IPL – ISCAL



The Portuguese Special Tax Regime for Groups of Companies and a Comparison with Other EU Regimes

José de Campos Amorim
ISCAP



The European Emissions Trading System and the 2025 Carbon Market Report: A Critical Analysis, Comparative Study and Structural Challenges

Catarina Correia and José de Campos Amorim
ISCAP



Financial Literacy as an Engine for Wealth and Social Stability

Bruno Ferreira, Ana Pinto Borges, Bruno Miguel Vieira, Elvira Vieira and Vanda Vereb
ISAG – European Business School and Research Center in Business Sciences and Tourism of Fundação Consuelo Vieira da Costa (CICET - FCVC)



Portuguese Emigration and Its Characteristics: Reactive and Preventive Measures to Improve the Current Situation

Maria Helena Gomes Aires and Ana Cristina Daniel
Instituto Politécnico da Guarda

17:00–19:00 | Parallel Session VIII – Tourism, Borders, and Territorial Transformation



Chairs: Kevin Hemsworth, *ISAG – European Business School and Research Centre in Business Sciences and Tourism of Fundação Consuelo Vieira da Costa (CICET-FCVC)*



Room 6 | [Virtual Room II](#)



Challenges of Overtourism: Best Practices in Demarketing and Preliminary Insights

Juliana Gutierrez Perozin, Susana Rachão and Bruno Sousa
Escola Superior de Hotelaria e Turismo (ESHT), Instituto Politécnico do Cávado e do Ave (IPCA)



Literary Tourism as a Tool for Sustainable Territorial Development: A Cross-Border Perspective in the Galicia–Northern Portugal Euroregion

Carina Pereira, Noélia Araújo Vila and Bruno Barbosa Sousa
Universidade de Vigo



El Enoturismo Transfronterizo en el Corredor Chaves-Monterrei: Análisis Cualitativo de las Percepciones de los Actores en una Región Rural de Frontera

Diego Rodríguez-Toubes, Luís Manuel Mendes Correia, Noélia Araújo Vila and Daniela Beatriz Barros Gonçalves de Meneses
Universidade de Vigo



Strengths and Weaknesses in the Development of Wine Tourism in the Vinhos Verdes Region: Perceptions of Wine Tourism Agents

Ana Nunes and Sara Teixeira
ISAG – European Business School and Research Center in Business Sciences and Tourism of Fundação Consuelo Vieira da Costa (CICET - FCVC)



One Territory, Two Countries: Co-Creation of Wine Tourism Products in Monterrei–Chaves

Luís Manuel Mendes Correia, Diego Rodríguez-Toubes, Noélia Araújo Vila and Daniela Meneses
CITUR Porto, ESHT, Polytechnic of Porto



An Analysis of the Impact of COVID-19 Labels on Hotel Prices: A Case Study for Hotels in Southern Tenerife

Célia Bilbao-Terol, Verónica Cañal-Fernández and Amélia Bilbao-Terol
Universidad de Oviedo

17:00–19:00 | Parallel Session IX – The Dynamics of Marketing, Meaning, and Value



Chairs: António Lopes de Almeida, *ISAG – European Business School and Research Centre in Business Sciences and Tourism of Fundação Consuelo Vieira da Costa (CICET-FCVC)*

Room 10 | [Virtual Room III](#)



Residents' Satisfaction with City Marketing Strategy: The Case of Marco de Canaveses

Susana Bernardino, J. Freitas Santos and Maria Pedro Silva
CEOS.PP, ISCAP, Polytechnic of Porto



When Creativity Helps and Hurts: Perceived Authenticity and Brand Consistency in Digital Advertising

Ana Beatriz Fernandes and Victor Tavares

ISAG – European Business School and Research Center in Business Sciences and Tourism of Fundação Consuelo Vieira da Costa (CICET - FCVC)



Bridging the Gap: A Strategic Marketing Perspective on Value Creation and Circular Transitions in the Brazilian Footwear Industry

Gustavo de Oliveira Hanauer, Ana Catarina Cadima Lisboa, Dusan Schreiber and Luciane Pereira Viana

Universidade Feevale – RS



The Role of Green Innovation and Social Responsibility in Brand Advocacy: The Mediating Effect of Perceived Consumer Value

Susana Leal and Ana Sousa

Politécnico de Santarém



Determinants of University Choice and Implications for Educational Marketing in Private Higher Education in Portugal

Leonor Perestrelo, Ana Pinto Borges, Bruno Miguel Vieira, Elvira Vieira and Vanda Vereb

ISAG – European Business School and Research Center in Business Sciences and Tourism of Fundação Consuelo Vieira da Costa (CICET - FCVC)

17:00–19:00 | Parallel Session X – Sustainability at the Heart of Organizational Transformation



Chairs: Adelinda Ramos, *Universidade Portucalense Infante D. Henrique, ISAG – European Business School and Research Centre in Business Sciences and Tourism of Fundação Consuelo Vieira da Costa (CICET-FCVC)*

Room 5 | [Virtual Room IV](#)



Rural Entrepreneurship and the Green Transition: A Bibliometric Analysis of Business Models and Value Creation

Maria Lúcia Pato and Ana Sofia Duque

Escola Superior Agrária (ESAV) and CERNAS-IPV, Instituto Politécnico de Viseu



Sustainable Talent Management in Higher Education: The Role of Institutional Contexts in Practices and Outcomes

Joana Raquel Fonseca de Campos Melo and João Ferreira

University of Beira Interior



Development of Reliable and Standardized Metrics for Sustainability Reporting

Pedro Domingues

Polytechnic University of Coimbra



ESG Reporting and Accounting Education: An Integrated Perspective in Portugal

Sónia Fernandes, Susana Silva and Fune Seidi

Setúbal Polytechnic Institute



Integrating Sustainability into Cost Systems: Evidence from an Activity-Based Costing Application in an Industrial Context

Maria Tavares, Catarina Fernandes, José Vale and Diana Costa

University of Aveiro



The Relationship between Genuine ESG Practices and Corporate Financial Performance

Pedro Domingues

Polytechnic University of Coimbra

SCIENTIFIC PROGRAMME – ICABM2026

Friday, 26 June 2026

10:30–12:30 | Parallel Session I – Rethinking Strategy in a Digital and Sustainable Era



Chairs: Jorge Lopes, *ISAG – European Business School and Research Centre in Business Sciences and Tourism of Fundação Consuelo Vieira da Costa (CICET-FCVC)*

Room 1 | [Virtual Room I](#)



Should Competitive Strategies and Advantages be Dethroned from the Kingdom of Strategy?

Filipe Sousa

Department of Management and Economics, University of Madeira



Sustainability Practices in the FMCG Sector: Evidence from Non-Financial Disclosures

Pawel Tadeusz Kazibudzki and Tomasz Witold Trojanowski

Opole University of Technology



Employees' Knowledge-Seeking Behavior in the AI Era: Implications for Tacit Knowledge

Mamie Griffin

Higher Colleges of Technology – Abu Dhabi



The Impact of Generative Artificial Intelligence (Gen AI) on Content Marketing

Nassour Abdelkader, Abed Abdelkrim Gherici and Efanga Udeme Okon

Faculty of Economics, Commerce and Management Sciences, Sidi Bel Abbes University – Algeria

10:30–12:30 | Parallel Session II – Beyond Hospitality: Designing Tourism Experiences of the Future



Chairs: Rosa Conde, *ISAG – European Business School and Research Centre in Business Sciences and Tourism of Fundação Consuelo Vieira da Costa (CICET-FCVC)*

Room 6 | [Virtual Room II](#)



Artificial Intelligence and Relationship Strategy in the Hotel Industry

Andreia Ribeiro, Bruno Barbosa Sousa and Luzia Arantes

Cávado and Ave Polytechnic Institute



Being a Pilgrim as Determinant of Religious Tourism: Evidence from the Shrine of Fátima

Matilde Betencourt, Matheus Belucio, Rui Leite, José Alberto Fuinhas, Carlos Vieira and Madalena Abreu

Faculty of Economics, University of Coimbra

Territorial Branding and Local Value Creation: Digital Presence in Alentejo Municipalities



Carla Fonseca

Polytechnic University of Portalegre; Fernando Pessoa University; CIEQV



Regenerative Tourism: A New Concept for an Age-Old Practice?

Ilídia Carvalho

ESHTe / Universidade Lusíada / CiTUR

10:30–12:30 | Parallel Session III – The Human Side of Organizational Transformation



Chairs: Cristina Cunha, *ISAG – European Business School, Research Centre in Business Sciences and Tourism (CICET – FCVC), and CEOS-ISCAP*



Room 10 | [Virtual Room III](#)



Leadership Challenges in Family Firms: The Role of Personality Traits Beyond Generational Differences

Carla Silva, Ana Filipa Marques Roque and Fernanda Alberto

Coimbra Business School | ISCAC – Coimbra Higher Institute of Accounting and Management | NECE



Strategic AI Integration in Talent Management: Reconfiguring HR Authority, Fairness, and Governance Across Different Sectors

Susana Pescada, Bernadete Sequeira, José Ferrer and Sara Pinheiro

Faculty of Economics, University of the Algarve; CiTUR



The Human Side of Algorithmic Management: A Systematic Literature Review of AI Adoption in HRM

Susana Pescada, Bernadete Sequeira, José Ferrer, Sofia Morelli and Sara Pinheiro

Faculty of Economics, University of the Algarve; CiTUR



Creation of the Bossa Brand - Beachwear and Fitwear

Maria Eduarda Barros and Jorge Lopes

ISAG – European Business School and Research Center in Business Sciences and Tourism of Fundação Consuelo Vieira da Costa (CICET - FCVC)



Consumer Acceptance, Trade-offs and Incentive Effectiveness for Reusable Egg Packaging: A Qualitative Focus Group Study in Colombia

Héctor Orlando Valenzuela-Reinoso and Carlos Eduardo Jiménez-Prado

Universidad Autónoma de Occidente

10:30–12:30 | Parallel Session IV – Organizations in Motion: Learning, Innovation, and Performance



Chairs: Albertina Monteiro, *Porto Accounting and Business School (ISCAP), Polytechnic Institute of Porto*

Room 5 | [Virtual Room IV](#)



International diversification, organizational learning and firms' performance

Margarida Vicente

Polytechnic Institute of Viseu



Implementation and Maturity of Logistics 4.0 in the Central Region of Portugal

Ítalo do Lago, Odete Lopes and Margarida Vicente

Polytechnic Institute of Viseu



Recognition of Non-Current Assets: a Case Study of Portuguese Municipalities

Susana Catarino Rua

Polytechnic University of Cávado and Ave – School of Management



Accounting and Tax Aspects of VAT Adjustments

Lara Cardoso, Liliana Pereira and Susana Catarino Rua

Polytechnic University of Cávado and Ave – School of Management



Mapping Organizational Innovation in Higher Education: Evidence from a Brazilian Public University and the Cross-Cutting Role of Digitalization

Paulo Tarcísio Lira de Sales, Miguel Gonçalves and Elisabete Correia

Coimbra Higher Institute of Accounting and Management



Industry 5.0: Human-Centricity, Resilience, Sustainability and Organisational Performance

Vânia Torres, Sónia Longras, António Rocha, Patrícia Quesado and Lurdes Silva

CICF – Research Centre on Accounting and Taxation, Polytechnic University of Cávado a Portugal

