

JOSÉ ANTÓNIO CARDOSO MOREIRA

Date of birth: 6 October 1957

Citizenship: Portuguese

Academic Qualifications

- PhD in Accounting and Finance, Lancaster University – United Kingdom, 2002
- Master of Science in Economics, University of Porto – Portugal, 1995
- Studies in Financial Analysis, University of Porto – Portugal, 1989
- Undergraduate studies with major in Economics, Faculty of Economics of University of Porto – Portugal, in 1987

Current positions

- Assistant Professor at Faculty of Economics of University of Porto, Portugal. Currently, teaches “Introductory Accounting” in the undergraduate program; “Accounting and Capital Markets” and “Accounting Theory” in the doctoral program in Management Sciences; “Introduction to Research” and “Financial Accounting III” in the Master Program in Accounting and Management Control.
- Assistant Professor at PBS – Porto Business School
“Creative Accounting” and “Financial Statement Analysis” in post-graduate courses.
“Financial Accounting” in Magellan MBA

Research interests

- Financial Reporting; Earnings Management; Financial Analysis.

Selected publications

- *Corporate Financial Analysis: From Theory to Practice*, Porto: Bolsa de Derivados do Porto, 1997. (ISBN 972-8362-12-9, pp. xviii+341, 2th edition 1998, 3rd edition 1999, 4th edition 2001).
- *Investment Decisions: Project Financial Analysis*, Lisbon: Edições Sílabo, 2007. (ISBN 978-972-618-446-1, pp. 360). Co-authored with Isabel Soares, Carlos Pinho and João Couto.
- “The Portuguese accounting standards system and the quality of financial information: expected consequences of using fair value”, in *Sistema de Normalização Contabilística - Jornadas de Contabilidade e Fiscalidade*, Editor Vida Económica, 2010 (ISBN 978-972-788-374-5, pp. 306).
- “Financial accounting research: three seminal contributions”, in *Contabilidade e Controlo de Gestão: Teoria, Metodologia e Prática*, edited by Maria João Major and Rui Vieira, Lisboa: Escolar Editora, 2009 (ISBN 978-972-592-241-5);

- “The impact of the Spanish Financial Act (44/2002) on audit quality”, *Revista Española de Financiación y Contabilidad*, 2012, Vol. XLI nº 156, pp.521-546. Co-autores Elena de las Heras, Leandro Cañibano.
- “Factors influencing intellectual capital disclosure by Portuguese companies”, *International Journal of Accounting and Financial Reporting*, 2012, Vol.2 nº 2, pp.278-298. Co-autores Ana Lúcia Ferreira, Manuel Castelo Branco.
- “Produção científica em Contabilidade Financeira: o caso português no período 2001-2009”, *Contabilidade e Gestão* (Portuguese Journal of Management and Accounting), 2011, Novembro, nº11, pp. 9-42. Co-autoras Teresa Bianchi e Maria José Fonseca.
- “The auditee experience as a determinant of audit quality: the Portuguese case”, *Contabilidade e Gestão* (Portuguese Journal of Accounting and Management), 2010, Março, nº 9, pp. 9-47, co-autora Magda Costa.
- “The value relevance of research and development expenses: the Portuguese case”, *Notas Económicas*, 2010, nº 31, Junho, pp. 6-23. Co-autora Ana Cunha.
- “The adoption of the International Financial Reporting Standards in Portugal: can expected costs be reduced?”, *Revista Universo Contábil*, 2008, ISSN 1809-3337, 2009, FURB, v. 5, n.3, p. 156-164, jul./set. Co-autor Paulo Alves.

Other information

- Member of the editorial boards of the Portuguese Journal of Accounting and Management and Portuguese Journal of Management Studies.
- Financial analyst and member of the Portuguese Financial Analysts Association and European Financial Analysts Association.
- Research fellow at OBEGEF (Observatório de Economia e Gestão de Fraude) and CEF.UP (Centro de Investigação em Economia e Finanças)
- Coordinator of the Post-graduate studies in Financial Analysis, at PBS

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