

Curriculum Vitae

Name: Ana Clara da Conceição Borrego

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EDUCATION

- PhD in Accounting at University of Minho, Braga, Portugal (2015)¹. Dissertation under the title *Tax compliance and Tax Complexity in Portugal: Essays on the perception of tax professionals*
- Master in Taxation at University of Coimbra, Coimbra, Portugal (2009): final score 19 v. Final work under the title: *The Fiscal Transparency regime and the Professional Societies*².
- MSc in Management at University Lusíada, Lisbon, Portugal (2008): final score 17 v. Dissertation under the title: *Venture Capital in Portugal: Factors of failure*³
- Master in Financial Management, University of Extremadura, Badajoz, Spain (2004)⁴
- Strategic Management Degree at Polytechnic Institute of Portalegre, Portalegre, Portugal (2000): final score 14 v. Final work under the title: *The application of POCAL to the parish councils*⁵
- Bachelor in Management and creation of companies, Polytechnic Institute of Portalegre, Portalegre, Portugal (1993): final score: 14 v. Academic training in a company from the Group General Motors

ACADEMIC AND SCIENTIFIC EXPERIENCE

- Professor at the Polytechnic Institute of Portalegre, in graduate courses and MSc (since 2002). Areas of teaching: Taxation (Portuguese taxation, International Taxation and Tax planning), Accounting (Financial Accounting and Management Accounting) and Auditing.
- Coordination of MSc in Accounting and Finance (since 2013).
- Coordination of graduate course: Management (since 2015).
- Supervisor of MSc Dissertation at Polytechnic Institute of Portalegre, Portalegre, Portugal and

¹ It do not have final score, only approved or not approved.

² Original title: *O Regime de Transparência Fiscal e as Sociedades de Profissionais*

³ Original title: *Capital de Risco em Portugal: factores do insucesso*

⁴ It do not have final score, only approved or not approved.

⁵ Original title: *A aplicação do POCAL às Juntas de Freguesia*

others institutions.

- Supervisor of applied research and developing experience projects.
- Supervisor of professional projects and internship.
- Supervisor of graduate projects.
- Participation in boards of public presentations of projects as MsC dissertation, as examiners or supervisor.
- Editorial Board Member and Referee in scientific journals.

PROFESSIONAL EXPERIENCE

- Managing partner in an accounting office (from 1996 to 2008).
- Managing partner in a company from insurance mediation (from 1999 to 2008)
- Certified Accountant, Tax Advisor and Auditor (since 1994).
- Forensic Auditor (since 2004).

AREAS OF CURRENT RESEARCH

- Tax noncompliance.
- Tax complexity.
- Environmental taxation (Green Taxation).
- The importance of tax management in SME.
- History of Taxation.

INVESTIGATION CENTERS, ASSOCIATIONS AND SIMILARS

- C3i – Investigation Center from de Polytechnic Institute of Portalegre
- Grudis – Rede Portuguesa de Investigação em Contabilidade
- OBEGEF – Observatório de Economia e Gestão de Fraude
- CICF – Centro de Investigação em Contabilidade e Fiscalidade (IPCA)
- European Accounting Association
- Associação Fiscal Portuguesa
- Ordem dos Contabilistas Certificados

PARTICIPATION IN INTERNATIONAL CONFERENCES

- Borrego, A.C. (2016). “O impacto da fiscalidade ambiental na gestão fiscal das frotas automóveis de viaturas ligeiras de passageiros nas empresas: a percepção dos Contabilistas Certificados e dos Técnicos de Contabilidade”, In VIIth Portuguese CSEAR Conference on Environment Management and Accounting, Barcelos, Portugal, 3rd and 4th November 2016.
- Borrego, A.C., Gaita, P. and Amorim, J. C. (2016). “Gestão do parque automóvel empresarial de viaturas ligeiras de passageiros: a importância das normas de fiscalidade ambiental”, In VIIth

Portuguese CSEAR Conference on Environment Management and Accounting, Barcelos, Portugal, 3rd and 4th November 2016.

- Borrego, A.C. (2016). “Origem histórica da relação entre a Tributação e a Contabilidade”, In *XVII Encuentro de la Asociación Española de Contabilidad y Administración de Empresas*, Bragança, Portugal, 22nd and 23rd September 2016.
- Lopes, C. and Borrego, A. C. (2016). “Investigação em Fiscalidade”, In *Encontro Ciência 2016 da FCT*, Lisbon, Portugal, 5th July 2016.
- Borrego, A.C., Lopes, C. and Ferreira, C. (2016). “The impact of tax knowledge in tax complexity and tax noncompliance: empirical evidence from the Portuguese tax professionals”, In *International Conference of Applied Business and Management*, Porto, Portugal, 22nd and 23rd June 2016.
- Borrego, A. C., Lopes, C. and Ferreira, C. (2016). “A complexidade fiscal nos organismos do Estado: O caso do IVA nas Autarquias”, In *I Congresso Internacional de Contabilidade Pública*, Setúbal, Portugal, 12th and 13th May 2016.
- Borrego, A.C. (2016). “Diploma da Fiscalidade Verde – Finalmente uma Green Tax Reform em Portugal?”, In: *XXVI Jornadas Luso Espanholas de Gestão Científica*, Idanha a Nova, Portugal, 3rd and 6th February 2016.
- Borrego, A. C., Lopes, C. and Ferreira, C. (2015). “Evidências empíricas sobre o perfil dos TOC: O impacto da idade e do género na sua percepção de complexidade fiscal e na sua propensão para o incumprimento fiscal”, In *V Congresso dos TOC - Uma ambição, um compromisso, um rumo*, Meo Arena, Lisbon, Portugal, 17th and 18th September 2015.
- Borrego, A. C., Lopes, C. and Ferreira, C. (2015). “Perceção de complexidade fiscal em Portugal: evidência empírica dos TOCs”, In: *XV Congresso Internacional de Contabilidade e Auditoria*, Coimbra Business School, Coimbra, Portugal, 11th and 12th July 2015.
- Borrego, A. C., Lopes, C. and Ferreira, C. (2015). “Indices of tax complexity and its relation with tax noncompliance: empirical evidence from the Portuguese tax professionals”, In: *38th Annual Congress of the European Accounting Association*, European Accounting Association and St. Andrews University, Glasgow, Scotland, 28th and 30th April 2015.
- Borrego, A. C., Lopes, C. and Ferreira, C. (2014). “The perception of tax complexity and tax compliance: an overview of Portuguese chartered accountants and some previous findings. In: *Management Studies International Conference Algarve 2014*, University of Algarve, Olhão, Portugal, 26th and 29th November 2014.
- Borrego, A. C., Loo, E., Lopes, C. and Ferreira, C. (2014). “The perception of tax complexity

and tax compliance: an overview of Portuguese chartered accountants and some previous findings”, In: 11th *International Conference on Tax Administration*, University of Sidney, Sidney, Australia, 13th and 14th April 2014.

- Borrego, A. C., Lopes, C. and Ferreira, C. (2014). “The role of tax agents on taxpayers’ tax compliance: Literature Review”, In: *Escola de Economia e Gestão Research Day*, University of Minho, Portugal, 14th April 2013.
- Borrego, A. (2013). “Green Tax Reform: Portugal Case Study”, In: *International Project from Sustainability and accountability - Hedfin*, Polytechnic Institute of Leiria, Leiria, Portugal, 11th March 2013.
- Borrego, A. C., Lopes, C. and Ferreira, C. (2012). “The role of tax agents on taxpayers’ tax compliance: Literature Review”, In: *Management Studies International Conference Algarve 2012*, University of Algarve, Olhão, Portugal, 21th and 22th November 2012.
- Borrego, A. C., Lopes, C. and Ferreira, C. (2012). “Accounting and Tax Normalizations: Its relation and the impact on tax noncompliance”, In: *XV Encontro AECA*, Polytechnic Institute of Cávado and Ave, 21th and 22th de September 2012.
- Borrego, A. C., Lopes, C. and Ferreira, C. (2012). “The Tax Noncompliance in International Perspective: A literature Review”, In: *Interdisciplinary Insights on Fraud and Corruption*, Observatory of Economics and Fraud Management, University of Porto, 13th and 15th September 2012.
- Borrego, A. C., Lopes, C. and Ferreira, C. (2012). “The influence of Portuguese Tax Agent’s tax knowledge on tax complexity’s perception and its impact on tax compliance”, In *I Workshop de Investigação em Contabilidade*, University of Minho and University of Aveiro, Braga, Portugal, 13th July 2012.

- PUBLICATIONS (In scientific Journals and Books)
- Borrego, A. C., Lopes, C. and Ferreira, C. (2016), “A percepção dos Técnicos Oficiais de Contas sobre a complexidade e o cumprimento fiscal em Portugal: Resultados preliminares”, *Revista de Gestão dos Países de Língua Portuguesa*, 15 (3).
- Borrego, A. C. (2016) "Diploma da Fiscalidade Verde - Finalmente uma fiscalidade ambiental integrada em Portugal", *Revista de Gestão Social e Ambiental*, 10(3), pp. 51-68.
- Borrego, A. C., Lopes, C. and Ferreira, C. (2016), “Tax complexity indices and their relation with tax noncompliance: empirical evidence from the Portuguese tax professionals”, *TÉKHNE - Review of Applied Management Studies*, 14, pp. 20-30.
- Borrego, A. C., Lopes, C. and Ferreira, C. (2016). “A complexidade fiscal nos organismos do

Estado: O caso do IVA nas Autarquias”, In OCC (ed.), *I Congresso Internacional de Contabilidade Pública*, Lisboa: OCC (e-book OCC (e-book ISBN – 978-989-986660-5-8). (Portugal) - <https://www.occ.pt/news/cicpublica2016/cicpublica2016.html>

- Borrego, A. C., Lopes, C. M. and Ferreira, C. (2015), "Evidências empíricas sobre o perfil dos TOC: O impacto da idade e do género na sua percepção de complexidade fiscal e na sua propensão para o incumprimento fiscal ", In OTOC (ed.), *V Congresso dos TOC - Uma ambição, um compromisso, um rumo*. Lisboa: OTOC (ebook ISBN: 978-972-9171-86-4).
- Borrego, A. C., Loo, E., Lopes, C. M. and Ferreira, C. (2015), “Tax professionals’ perception of tax system complexity: Some preliminary empirical evidence from Portugal”, *e-Journal of Tax Research*, 13 (1), pp. 338-360.
- Borrego, A. C., Lopes, C. M., Ferreira, C. (2013), “A Percepção da Complexidade Fiscal e o Recurso à Ajuda de Profissionais Fiscais no Cumprimento das Obrigações Tributárias”, pp. 310-332, In A. Santos e C. Lopes (eds.), *Fiscalidade – Outros Olhares*, Porto: Vida Económica.
- Borrego, A. C., Lopes, C. M., Ferreira, C., “Tax Noncompliance in an International Perspective: a Literature Review”, *Revista de Contabilidade e Gestão*, 14, pp.9-41.
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PUBLICATIONS (IN TECHNICAL JOURNALS)

- Gaita, P., Borrego A. C., Amorim, J. C. (2016). “Gestão fiscal do parque automóvel empresarial de viaturas ligeiras de passageiros”, *Contabilista*, 195, pp.63-68.