

Excellencies, Esteemed Members of the International Ethics Standards Board for Accountants, Distinguished Guests, Colleagues, Students, Ladies and Gentlemen,

It is with great honor and heartfelt enthusiasm that I welcome you today to the School of Economics and Management at the University of Lisbon, as we host the inaugural session of the IESBA Conference.

To have this crucial global gathering take place within our walls is not only a recognition of our academic standing, our institutional commitment to excellence, and our engagement with the international community — it is, more importantly, a celebration of our ethical orientation: an orientation that is neither ornamental nor symbolic, but substantive, deliberate, and deeply embedded in the way we think, teach, and act.

Ethics at our School is not a decorative add-on or a gesture of compliance; it is a living practice, a critical lens, and a structuring principle of our identity. It informs our curricula, inspires our research, shapes our leadership training, and guides our institutional relationships. It is not only something we teach. It resides not only in the content of our programs but in the culture of inquiry, responsibility, and care that we cultivate daily among our students and faculty. At the School of Economics and Management (ISEG), we have made a conscious and strategic investment in *ethics as a foundation*, not just as an academic discipline, but as a transversal, mobilizing force in the education of future accountants, managers, economists, policymakers, and scholars.

This is why our curriculum is designed not merely to inform, but to transform. At ISEG, ethics education is not treated as a peripheral subject or an abstract moral exercise—it is a central pedagogical commitment, aimed at cultivating what we consider to be one of the most vital human faculties in professional life: moral imagination.

We prepare our students to act in diverse global settings, where *cultural variation* matters, but without sacrificing a commitment to some universal traits of human decency, virtues rooted in the Aristotelian tradition: courage, prudence, justice, and temperance. These traits do not belong to a single civilization—they resonate across contexts. In our graduate leadership programs, this orientation becomes more profound. We aim to develop ethical leaders capable of navigating the murky waters where conviction and consequence clash.

Of course, we do teach deontological codes, and we teach them with the seriousness and rigor they deserve. These codes are not superficial formalities; they constitute the backbone of professional life, the shared grammar of trust and confidence between accountants and the societies they serve.

Our commitment to ethics is not limited to the classroom. It extends deeply into the domain of research, where our School fosters and supports cutting-edge, interdisciplinary inquiries that engage directly with the ethical challenges of our time. Our faculty and research centers contribute meaningfully to fields as diverse as business ethics, fiduciary responsibility, sustainable finance, environmental governance, accounting standards, and the socio-moral implications of algorithmic and data-driven decision-making.

In recent years, our School has also taken critical institutional steps to strengthen our ethical infrastructure and embody our values in daily academic life. We have established a dedicated Ethics Committee, tasked with promoting ethical reflection, advising on matters of educational and professional integrity, and supporting a culture of dialogue, fairness, and accountability.

A Word to IESBA

Let us together commit not only to compliance, but to conscience. Let us teach, research, and lead in ways that enlarge our moral imagination, strengthen our responsibility, and deepen our care for those whom our decisions affect, *especially those who cannot speak for themselves*.

This is our School's pledge, and it is with joy and pride that we host your meeting here in Lisbon.

Thank you very much.

Bem-vindos.