

Beatriz Garcia Osma

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Education

2003–2007	PhD Accounting & Finance. Lancaster University.
2000–2002	MPhil Accounting & Financial Economics. Universidad Autonoma de Madrid.
1995–1999	Licenciada (BSc) in Business. Universidad Autonoma de Madrid.

Academic Positions

2017–	Professor of Accounting. Universidad Carlos III de Madrid.
2009–2017	Associate Professor of Accounting. Universidad Autonoma de Madrid.
2004–2009	Assistant Professor of Accounting. Universidad Autonoma de Madrid.

Visiting Positions and Fellowships

2021–	Research Member, European Corporate Governance Institute (ECGI)
2021–2023	Visiting Scholar. Stockholm School of Economics.
2020–2021	Benjamin Meaker Distinguished Visiting Professor, University of Bristol.
2007–2008	Visiting Post-Doctoral Marie Curie Fellow. Lancaster University.

University Service and Other Roles

2024–	Vice-Rector for Economic Affairs, Employment, and Entrepreneurship, UC3M.
2023–2024	Vice-Rector for Faculty, UC3M.
2017–2023	Deputy Director of Funding, Department of Business, UC3M
2010–2015	Director of Masters in Accounting, Auditing and Finance, Transference Chair UAM-Auditores Madrid, UAM.

Publications

Dargenidou, C., M. De Vicente-Lama, & B. Garcia Osma. 2025. Consolidation in national accounts: Implications for municipal enterprises *Journal of Accounting and Public Policy*, forthcoming. [\[SSRN\]](#)

Santos-Cabalgante, B., B. Garcia Osma & D. Romero. 2024. Dividend policy dispute in a context of concessionaire companies: The role of accounting in the case of Spanish Railway Companies (1920-1930) *Accounting and Business Research*, 5, 614-647. [\[SSRN\]](#)

- Mercado, F., Garcia Osma, B., & E. Guillamon-Saorin. 2023. Quarterly earnings guidance and real earnings management, *Journal of Business Finance and Accounting*, 50(5-6), 1039-1059. [SSRN]
- Garcia Osma, B., J. Gomez-Conde & E. Lopez-Valeiras. 2022. Management control systems and real earnings management: Effects on firm performance, *Management Accounting Research*, 55 (June), 100871. [SSRN]
- Garcia Osma, B., B. Gill-de-Albornoz Noguera, E. Heras & S. Rusanescu. 2022. Opinion-shopping: Firm vs. Partner level evidence. *Accounting and Business Research*, 52(7), 773-814. [SSRN]
- Clatcher, I., B. Garcia Osma, E. Scarlat & K. Shields. 2021. Do Commonalities Facilitate Private Information Channels? Evidence from Common Gender and Insider Trading. *Journal of Corporate Finance*, 70, 1-31. [SSRN]
- Cascino, S. M. Clatworthy, B. Garcia Osma, J. Gassen, & S. Imam. 2021. The usefulness of financial accounting information: Evidence from the field, *The Accounting Review*, 96(6), 73-102. [SSRN]
- Garcia Osma, B., & C. Grande-Herrera. 2021. The role of users' engagement in shaping financial reporting: Should activists target accounting more? *Accounting and Business Research*, 51(5), 511-544. [SSRN]
- Gomez-Carrasco, P., E. Guillamon-Saorin & B. Garcia Osma. 2021. Stakeholders versus Firm Communication in Social Media: The Case of Twitter and Corporate Social Responsibility Information, *European Accounting Review*, 30, 31-62. [SSRN]
- Garcia Lara, J.M., B. Garcia Osma & F. Penalva. 2020. Conditional conservatism and the limits to earnings management, *Journal of Accounting and Public Policy*, 39(4), 1-26. [SSRN]
- Khalilov, A., & B. Garcia Osma. 2020. Accounting conservatism and the profitability of corporate insiders, *Journal of Business Finance and Accounting*, 47(3-4), 333-364. [SSRN]
- Garcia Osma, B., E. Scarlat & K. Shields. 2020. Insider trading restrictions and earnings management, *Accounting and Business Research*, 50, 205-237. [SSRN]
- Garcia Osma, B., A. Mora & L. Porcuna. 2019. Prudential supervisors' independence and income smoothing in European banks, *Journal of Banking and Finance*, 102, 156-176. [SSRN]
- Santos-Cabalgante, B., B. Garcia Osma & D. Romero. 2019. Accounting Quality in Railway Companies during the 19th and 20th centuries: The case of Spanish NORTE and MZA, *Accounting and Business Research*, 49, 271-304. [SSRN]
- Garcia Osma, B., J. Gomez-Conde & E. Heras. 2018. Debt pressure and interactive use of control systems: Effects on cost of debt, *Management Accounting Research*, 40, 27-46. [SSRN]
- Garcia Lara, J.M., B. Garcia Osma, A. Mora & M. Scapin. 2017. The monitoring role of female directors over accounting quality, *Journal of Corporate Finance*, 45, 651-668. [SSRN]
- Garcia Osma, B., A. Gisbert Clemente & E. Heras. 2017. Public oversight systems for statutory auditors in the European Union. *European Journal of Law and Economics*, 44, 517-552. [SSRN]
- Garcia Lara, J.M., B. Garcia Osma & F. Penalva. 2016. Accounting conservatism and firm investment efficiency, *Journal of Accounting and Economics*, 61, 221-238. [SSRN]
- Gomez-Carrasco, P., E. Guillamon-Saorin, & B. Garcia Osma. 2016. The illusion of CSR: drawing the line between core and supplementary CSR. *Sustainability Accounting, Management and Policy Journal*, 7, 125-151.
- Garcia Osma, B., A. Mora & A. Sabater. 2015. Strategic accounting choice around firm-level labour negotiations, *Journal of Accounting Auditing and Finance*, 30, 246-277. [SSRN]
- Garcia Lara, J.M., B. Garcia Osma & F. Penalva. 2014. Information consequences of accounting conservatism, *European Accounting Review*, 23, 173-198. [SSRN]
- Cascino, S. M. Clatworthy, B. Garcia Osma, J. Gassen, T. Jeanjean, & S. Imam. 2014. Who uses financial reports and for what purpose? Evidence from capital providers, *Accounting in Europe*, 11, 185-209. [SSRN]
- Guillamon Saorin, E., B. Garcia Osma & M. Jones. 2012. Opportunistic disclosure in press release headlines, *Accounting and Business Research*, 42, 143-168. [SSRN]

- Garcia Lara, J.M., B. Garcia Osma & F. Penalva. 2011. Conditional conservatism and cost of capital, *Review of Accounting Studies*, 16, 247–271. [\[SSRN\]](#)
- Garcia Osma, B., & E. Guillamon-Saorin. 2011. Corporate governance and impression management, *Accounting, Organizations and Society*, 36, 187–208.
- Garcia Lara, J.M., B. Garcia Osma & F. Penalva. 2009. The economic determinants of conditional conservatism, *Journal of Business Finance and Accounting*, 36, 336–372. [\[SSRN\]](#)
- Garcia Osma, B., & S. Young. 2009. R&D expenditure and earnings targets, *European Accounting Review*, 18, 7–32. [\[SSRN\]](#)
- Garcia Lara, J.M., B. Garcia Osma & F. Penalva. 2009. Accounting conservatism and corporate governance, *Review of Accounting Studies*, 14, 261–207.
- Garcia Lara, J.M., B. Garcia Osma & E. Neophytou. 2009. “Earnings quality in ex post failed firms,” *Accounting and Business Research*, 39, 119–138. [\[SSRN\]](#)
- Garcia Osma, B. 2008. “Board independence and real earnings management: The case of R&D expenditure,” *Corporate Governance*, 16, 116–13.
- Garcia Lara, J.M., B. Garcia Osma & F. Penalva. 2007. Board of directors’ characteristics and conditional accounting conservatism: Spanish evidence. *European Accounting Review*, 16(4): 727–755. [\[SSRN\]](#)
- Garcia Osma, B., & B. Gill de Albornoz. 2007. The effect of the board composition and its monitoring committees on earnings management: Evidence from Spain. *Corporate Governance*, 15(6): 1412–1427.
- Garcia Lara, J.M., B. Garcia Osma & B. Gill de Albornoz. 2006. Effects of database choice on empirical accounting research. *Abacus*, 42 (3):426–454.
- Garcia Lara, J.M., B. Garcia Osma & B. Gill de Albornoz. 2006. La eleccion de bases de datos y sus efectos sobre la investigacion contable empirica en Espana. *Revista Espanola de Financiacion y Contabilidad*, 35 (131): 33–51.
- Garcia Osma, B., B. Gill de Albornoz & A. Gisbert. 2005. La investigacion sobre earnings management. *Revista Espanola de Financiacion y Contabilidad*, 34 (127): 1001–1033.
- Garcia Lara, J.M., B. Garcia Osma & A. Mora. 2005. The effect of earnings management on the asymmetric timeliness of earnings. *Journal of Business Finance and Accounting*, 32 (3/4): 691–726.
- Garcia Osma, B., & J.L. Uceda. 2004. The comparability of international accounting standards and US GAAP: an empirical study of Form 20-F reconciliations. *International Journal of Accounting, Auditing and Performance Evaluation*, 1 (1): 5–36.
- Garcia Osma, B., & A. Gisbert. 2003. Earnings management: Literature review. *Spanish Journal of Finance and Accounting*, 32 (115, supplement): 311–323.

Books, Reports & Book Chapters

- Gisbert Clemente, A., B. Navallas Labat, B. García Osma, P. Gómez Carrasco, J. Gómez Conde, & B. Santos Cabalgante. 2022. *Comparative analysis of oversight information of Public Oversight Bodies for Statutory Auditors published in Member States (EU)*. Ministerio de Economía, Industria y Competitividad, Instituto de Contabilidad y Auditoría de Cuentas [\[Link\]](#)
- Garcia Osma, B., A. Gisbert., & B. Navallas. 2020. *What are the wider supervisory implications of the Wirecard case? Public Oversight Systems for Statutory Auditors in the EU*. European Parliament. Economic Governance Support Unit (EGOV). Directorate-General for Internal Policies. PE 651.383 [\[Link\]](#)
- Cascino, S., Clatworthy, M., Garcia Osma, B., Gassen, J., Imam, S., & Jeanjean, T. 2016. *Professional investors and the decision usefulness of financial reporting*. ICAS, Edinburgh. [\[Link\]](#)
- Aledo, J., J.M. Garcia Lara, B. Garcia Osma & A. Gisbert. 2014. “Deterioro del valor de las

- unidades generadoras de efectivo,” in R. Bautista and H. Molina (eds.) *Preparacion de informacion financiera desde el Marco Conceptual*, AECA: Madrid: 39–44.
- Desender, K., J.M. Garcia Lara, B. Garcia Osma, & A. Gisbert. 2014. “Concesiones de servicios publicos” in R. Bautista and H. Molina (eds.) *Preparacion de informacion financiera desde el Marco Conceptual*, AECA: Madrid: 123–128.
- Cascino, S., Clatworthy, M., Garcia Osma, B., Gassen, J., Imam, S., & Jeanjean, T. 2013. *The use of information by capital providers: Academic literature review*. ICAS, Edinburgh. [\[Link\]](#)
- Canibano, L., E. Garcia Meca, B. Garcia Osma & A. Gisbert. 2008. *Los intangibles en la Regulacion Contable*. AECA/IAI: Madrid.
- Canibano, L., & B. Garcia Osma. 2006. “Reconocimiento de ingresos” in L. Canibano and A. Mora (eds.) *Las Normas Internacionales de Informacion Financiera: Analisis y Aplicacion*, Thomson Civitas: Navarra.
- Garcia Lara, J.M., B. Garcia Osma, A. Gisbert, & A. Mora. 2005. “La comparabilidad de la informacion contable en Europa: Los efectos de la gestion del resultado contable sobre el nivel de conservadurismo” in L. Canibano and A. Mora (eds.) *Readings on European Accounting*, AECA: Madrid: 335–360.
- Garcia Osma, B., B. Gill & A. Gisbert. 2005. “La literatura sobre la manipulacion del resultado” in: L. Canibano and A. Mora (eds.) *Readings on European Accounting*, AECA: Madrid: 297–334.
- Garcia Osma, B., & J.L. Uceda. 2005. “The comparability of international accounting standards and US GAAP: an empirical study of Form 20-F reconciliations” in: L. Canibano and A. Mora (eds.). *Readings on European Accounting*, AECA: Madrid: 147–182.
- Garcia Lara, J.M., B. Garcia Osma & F. Penalva. 2005. *Conservadurismo contable y gobierno corporativo*. ICAC: Madrid (2005 Carlos Cubillo Award).
- Garcia Lara, J.M., B. Garcia Osma, A. Gisbert & A. Mora. 2005. *La comparabilidad de la informacion contable en Europa: Los efectos de la gestion del resultado contable sobre el nivel de conservadurismo*. ICAC: Madrid (2004 Fernandez Pirla Award).

Publications [Other]

- Garcia Osma, B., & C. Grande-Herrera. 2024. La contabilidad, la investigación y la universidad *Economistas*, 183, 160-170.
- Garcia Osma, B., B. Gill de Albornoz Noguera, A. Gisbert, & B. Navallas. 2024. Los retos de la profesión contable en la Unión Europea. *Economistas*, 183, 159-160.
- Garcia Osma, B., & C. Grande-Herrera. 2023. ¿Nuevas forma de gobierno empresarial? Activismo e influencia de terceras partes interesadas en la informacion economica-financiera. *Boletín de Estudios Económicos*, Vol. LVI - N.º 171 - Diciembre 2022.
- Garcia Osma, B. 2021. El club de las mujeres directivas. *Revista AECA*, 135: 22–23.
- Garcia Osma, B., Gisbert, A., & B. Navallas. 2021. El caso Wirecard y el puzzle de la supervision de la profesion de auditoria en Europa. *Revista AECA*, 133: 43–47.
- Garcia Osma, B., & F. Mercado. 2019. Información revelada y cortoplacismo gerencial: ¿da miopia la preparacion de pronosticos de resultados? *Revista AECA*, 127: 31–34.
- Herranz, F., & B. Garcia Osma. 2018. Does IFRS 9 consider financial statement users’ preferences with respect to IFRS 13 fair value hierarchy? A suggestion to refine the definition of OCI. *Estudios de Economia Aplicada*, 36(2), 1–22.
- Chivite Cebolla, P., Enciso de Yzaguirre, V., Garcia Osma, B., & Túa Pereda, J. 2014. Determinantes de la Responsabilidad Social Corporativa: La Crisis y el Efecto Contagio. *CIRIEC-España, Revista de Economía Pública, Social y Cooperativa*, 127-161
- Garcia Osma, B., Gisbert, A., & E. Heras. 2014. El largo camino hacia la armonizacion: El caso de la supervision publica de la profesion de auditoria. *Revista AECA*, 108: 8–10.

- Canibano, L., B. Garcia Osma. 2014. Algunas reflexiones sobre los metodos de valoracion de empresas: Un modelo de valoracion basado en la creacion de valor. *Revista Espanola de Capital Riesgo*, 33: 3–14
- Garcia Osma, B. 2014. Normas Internacionales de Informacion Financiera: ¿Estamos Armonizados? *Revista AECA*, 105: 40–42.
- Cascino, S., Clatworthy, M., Garcia Osma, B., Gassen, J., Imam, S., Jeanjean, T. 2013. ICAS/EFRA Research into the ways financial data is used. *CA Magazine*, 117 (Issue 1287): 42–43.
- Garcia Osma, B. 2013. Paradigmatica utilidad ante la heterogeneidad de usuarios y necesidades de informacion. *Revista AECA*, 103: 20–23.
- Heras, E., Canibano, L., & B. Garcia Osma. 2012. La supervision publica de la profesion de auditoria en Espana. *Revista AECA*, 94: 38–41.
- Garcia Osma, B. 2010. Corporate Governance by K. Kenneth A. Kim and John R. Nofsinger Book Review. *The International Journal of Accounting*, 40 (1), 418–421.
- Canibano, L., E. Garcia, B. Garcia Osma & A. Gisbert. 2009. Los intangibles en la nueva regulacion contable. *Revista AECA*, 85: 12–16.
- Herranz, F., & B. Garcia Osma. 2009. Background and recent developments in fair value measurement: From FASB’s 1996 four decisions to the recent financial crisis. *Revista Espanola de Financiacion y Contabilidad*, 144: 647–662.
- Garcia Osma, B., & E. Guillamon Saorin. 2008. La presentacion oportunista de la informacion financiera en las notas de prensa, *Revista de Contabilidad y Tributacion*, 301: 167–202.
- Garcia Osma, B. 2005. Developments in the International Harmonization of Accounting by Christopher W. Nobes (ed.). Book Review. *Revista Espanola de Financiacion y Contabilidad*, 34 (124): 279–281.
- Garcia Osma, B., & B. Gill de Albornoz Noguer. 2005. La auditoria y los servicios de consultoria: Reflexiones sobre los efectos en la independencia del auditor. *Revista AECA*, 71: 16–19.
- Garcia Osma, B., & B. Gill de Albornoz Noguer. 2004. Las practicas de buen gobierno en las empresas espanolas cotizadas: Efectos sobre la calidad de los estados financieros, *Revista de Contabilidad y Tributacion*, 261: 119–150.
- Garcia Osma, B., & B. Gill de Albornoz Noguer. 2004. El gobierno corporativo en las empresas espanolas cotizadas: El cumplimiento de las recomendaciones del codigo Olivencia. *Revista Valenciana de Economia y Hacienda*, 10: 127–157.
- Garcia Osma, B., & B. Gill de Albornoz Noguer. 2004. La calidad de los estados financieros: ¿Una cuestion de independencia? *Revista AECA*, 67: 28–31.

Major Grants and Fellowships (Selected)

2024-2027	<i>The role of accounting in global challenges</i> (PID2023-150744NB-C43) [Principal Researcher]
2023-2024	<i>Determinants and consequences of Cybersecurity</i> (TED2021-129861B-I00) [Co-Principal Researcher]
2020-2023	<i>Multifaceted accounting: From keeping a healthy financial system to ESG reporting</i> (PID2019-111143GB-C33) [Principal Researcher]
2020	<i>What are the wider supervisory implications of the Wirecard case?</i> (European Parliament, Economic Governance Support Unit, PE 651.383) [Principal Researcher]
2017-2019	<i>Sobre la estrategia corporativa de comunicacion financiero-contable: Elecciones y objetivos</i> (ECO2016-77579) [Principal Researcher]

Presentations [Panels, Conferences, Seminars]

- 2023 | IX Research Forum Challenges in MCS, 45th European Accounting Association (EAA) Annual Conference (editor panel), 3rd Annual Conference Academy of Sustainable Finance, Accounting, Accountability and Governance, International Florida University (virtual).
- 2022 | HEC Paris, AAA Annual Congress (San Diego), 25th Financial Reporting and Business Communication Conference (Plenary) at Calgary (Italy), XXV Workshop on Accounting and Management Control “Memorial Raymond Konopka,” Lisbon Accounting Conference Católica — Nova SBE (virtual), 2022 International Workshop on ESG-Values (Plenary), Irish Accounting and Finance Association (IAFA) Doctoral Colloquium (Plenary), Groningen University, ESADE Spring Workshop 2022 (discussant), 44th European Accounting Association (EAA) Annual Conference (editor panel), Exeter Business School (virtual), IX Research Forum on Challenges in Management Accounting Control (editor panel, virtual), VARS-EAA (Meet the editor, virtual).
- 2021 | ICADE Pontifica Comillas (Editor Panel), XX GRUDIS Conference & Doctoral Colloquium (Plenary, virtual), VII Jornada de Investigación en Auditoría (Plenary, virtual), Manchester University Business School (virtual seminar), BAFA Doctoral Masterclass (Plenary, virtual), National University Ireland Galway (virtual), Porto University (virtual), EAA 2021 Annual Conference Symposium on Audit Analytics – Data Collection for Archival Research (panelist, virtual), EAA 2021 Annual Conference Editor’s panel (panelist, virtual), CAAA 2021 Annual Conference Editor’s panel (panelist, virtual), VIII Research Forum Challenges in MCS, AFAANZ 2021 Annual Conference Editor’s panel (panelist, virtual), AAA 2021 Annual Meeting Editor’s panel (panelist, virtual), AAA 2021 Annual Meeting ICAEW Panel Users’ Perspectives (panelist, virtual), Macquarie Business School (Jill McKinnon Research Seminar, virtual), Stockholm School of Economics, Jornadas de Docencia e Investigación ASEPUC (keynote), XXI Congress of the Spanish Accounting Association, University of Bath (virtual seminar), Bocconi University (virtual seminar), Montpellier Business School (virtual seminar).
- 2020 | Paderborn University, Swiss Accounting Research Alpine Camp-SARAC (Plenary), Universidad de Sevilla, ICAS Research Panel (virtual), AAA Annual Meeting (Editor’s Panel International Accounting Section, virtual), Aarhus University (virtual), HRS4R Mentoring (UC3M) (virtual), Queen Mary University of London (virtual), Congresso UnB de Contabilidade e Governança (Plenary, virtual), IÉSEG School of Management (virtual), EAA-VARS (virtual seminar), Information for Better Markets Conference (Plenary, virtual).
- 2019 | Workshop on Empirical Research in Accounting (Plenary), Frankfurt School of Finance and Management, Universidad de las Islas Baleares, University of Bristol, Stockholm School of Economics, Ier Encuentro Internacional de Economistas Contables (Round Table on Research Journals), Journée Doctorale de l’AFC (Plenary), JBFA Conference (EMST Berlin), PhD Forum EAA Annual Meeting (EAA ARC Update), Lisbon Accounting Conference (discussant), 27th Finance Forum, AAA Annual Meeting (Editor’s Panel, International Research Panel, ICAEW Panel), XX AECA Congress, BI Norwegian Business School, ESSEC Business School, ABR/CJAR Conference (Sun Yat-sen University, Guangzhou), Universidad de Oviedo.

Presentations [Panels, Conferences, Seminars]

- 2018 University of Glasgow, King's College London, Universidad de Extremadura, EAA Annual Meeting, XV Congresso Contabilidade e Auditoria (Plenary), XVIII Encuentro Internacional ASEPUC 2018 (Plenary), University of Bristol Financial Accounting Workshop (Plenary), XVIII International AECA Meeting, Universitat Jaume I, Warwick Business School, Natural Language Processing in Financial Markets Workshop (ESMT Berlin).
- 2017 University of Mannheim, University of Bangor, Freie Universitat Berlin, EAA Annual Meeting, AAA Annual Meeting, Workshop on Empirical Research in Accounting.
- 2016 BAFA SWAG Annual Meeting, University of St. Gallen, Università de Padova, University of Bristol (BAFA SWAG Doctoral Colloquium), International Journal of Accounting Conference (Luiss University, discussant), International Forum of Accounting Standard Setters-IFASS (Plenary), Universidad de Burgos, Universidad Pablo de Olavide, Universidad Loyola Andalucia, EAA Annual Conference, AAA Annual Meeting.
- 2015 CNMV, National Taiwan University, EFRAG, Universty of Porto, Universidad de Cantabria, Vienna School of Economics and Business, University of Graz, Cass Business School, ISCTE, University of Sao Paolo (Plenary), EAA Annual Conference, AAA Annual Meeting.
- 2014 Universidad Publica de Navarra, University of Sao Paolo, London School of Economics, Bocconi University, Universidad Nacional de Rosario, EAA Annual Meeting, AAA Annual Meeting.
- 2013 ESSEC Business School, Universidad Nacional de Rosario, EUFIN, Exeter University, WHU-Otto Beisheim School of Management, Tilburg University, EAA Annual Meeting.
- 2012 EFRAG-TEG Group, Lancaster University, University of Edinburgh, Universidad de Alcala, Universidad de Salamanca, EAA Annual Meeting.
- 2011 Humboldt-Universität zu Berlin; Universidad Politecnica de Cartagena; Universidad de Granada; Stockholm School of Economics; ETEA Business School, Universidad de Alcala, Universidad de Barcelona, Universidad de Salamanca, Universidad de Murcia, AAA Annual Meeting, Workshop on Empirical Research in Accounting.
- 2010 Universidad de Salamanca, Universidad de Alcala, Universidad Autonoma de Barcelona, Universidad de Murcia, Universidad de Barcelona, Katholieke Universiteit Leuven.
- 2009 Exeter University, Universidad Complutense de Madrid, IE Business School, Universidad de Murcia, AAA Annual Meeting, EAA Annual Meeting, Workshop on Empirical Research in Accounting.
- 2008 University of Aveiro (XII Congresso Contabilidade e Auditoria), ISCTE Business School, IE Business School (EDEN/EIASM Seminar), Universidad Carlos III de Madrid, AAA Annual Meeting, EAA Annual Meeting, Workshop on Empirical Research in Accounting.
- 2007 IESE Business School (University of Navarra), CENTER Tilburg University, AAA Annual Meeting, EAA Annual Meeting.
- 2006 Universidad de Valencia, AAA Annual Meeting, EAA Annual Meeting, Workshop on Empirical Research in Accounting.
- 2003 EAA Annual Meeting (HARMONIA Panel).

Academic Awards and Honors

2024	Enrique Fernández Peña Accounting History Award
2021	Excellent publication INDEM award Research award, Department of Business, UC3M
2021	Excellent paper award XXI AECA Congress
2019	Excellent paper award XX AECA Congress
2018	Excellence Young Scholar Award, Universidad Carlos III de Madrid
2016	Best paper award, International Conference on Business and Information
2015	Best paper award, Innovation Management-Accenture Chair Best paper in regulation, XXIII Finance Forum
2011	Best monograph in accounting XVIII Fernández Pirla award. Excellence award XIV Encuentro ASEPUC
2008	Best paper in corporate governance AFAANZ conference.
2007	Excellence award XIV AECA meeting.
2006	Emeral Management Reviews Citation of Excellence (Abacus)
2005	Best paper in accounting VII Carlos Cubillo Valverde award. XI Spanish Accounting Association (AECA) award. Excellence award XIII AECA meeting
2004	Best monograph in accounting XII Fernández Pirla award. Mention: Best paper in accounting, Financial Studies (CEF) award.
2002	Delegate for the European and British Accounting Association Doctoral Colloquium.

Editorial Boards and Other Service

Editor

2024–	Editor, Journal of International Accounting Research
2020–2023	Editor-in-Chief, European Accounting Review.
2016–2020	Founding Editor, EAA PhD Review (EAA-ARC).
2017–2020	Editor-in-Chief, Spanish Journal of Finance and Accounting.
2012–2019	Associate Editor, European Accounting Review.
2010–2017	Associate Editor, Spanish Journal of Finance and Accounting.

Editorial Boards

2019–	Editorial Board Member, Journal of Business Finance and Accounting.
2019–	Editorial Board Member, Revista Activos Contaduria Publica.
2015–	Editorial Board Member, Accounting and Business Research.
2013–	Editorial Board Member, Accounting in Europe.
2018–2019	Editorial Board Member, Revista de Contabilidad y Tributacion.
2009–2012	Editorial Board Member, European Accounting Review.

Ad-hoc Reviewer: Abacus, Accounting Review, Accounting and Business Research, Accounting & Finance, Applied Economics, Auditing: A Journal of Practice and Theory, British Accounting Review, British Journal of Management, Business Research Quarterly, Contemporary Accounting Research, Corporate Governance: An International Review, Cuadernos de Economia y Direccion de Empresa, European Accounting Review, European Journal of Management, European Man-

agement Review, Instituto Valenciano de Investigaciones Economicas, Journal of Accounting and Public Policy, Journal of Accounting Auditing and Finance, Journal of Business Finance and Accounting, Journal of Business Ethics, Journal of Business Research, Journal of Management and Governance, Journal of Management Accounting Research, Journal of International Accounting Research, International Journal of Auditing, International Journal of Hospitality Management, Economics of Governance, Management Accounting Research, Revista CEA (Medellin), Revista de Economia Aplicada, Spanish Accounting Review, Universia Business Review.

Project evaluation: Agencia Nacional de Evaluacion y Prospectiva, Social Sciences and Humanities Research Council of Canada, Ca'Foscari Univesity, University of Cyprus, Universidad San Buenaventura Medellin.

European and American Accounting Associations

2017-2019	Co-Chair EAA Doctoral Colloquium.
2012-2016	EAA Doctoral Colloquium, Faculty member.
2014-2019	Member of the EAA Board. Representative of Spain (Elected). Two terms.
2020-2023	Member of the EAA Board. Editor of European Accounting Review.
2014-2017	Member of the EAA Management Committee.
2017-2021	Member of the AAA Global Engagement Committee (2017-2018, and 2019-2021).

Organizer/Scientific Committees (SC) (selection)

2021-	PRICIT-ASEPUC Doctoral Workshop (Organizer/SC, 2 editions).
2020-	European Accounting Review Annual Conference (Organizer/Chair SC, 2 editions).
2005-	International Accounting Research Symposium (Organizer/Chair SC, 17 editions).
2011-	Lectures on International Accounting Regulation (Organizer/Chair SC, 12 editions)
2007-	Workshop Empirical Research Financial Accounting (SC, 7 editions)
2016-	XVII, XX and XXI AECA Congress (SC)
2016-2018	XXIII, XXIV and XXV Finance Forums (SC)
2009-2019	EAA Annual Congress (SC) (2009-2010 and 2016-2019)
2017-2019	XXII, and XXIII Workshop Accounting and Management Control Raymond Konopka (SC)

Other Service: member of the scientific committee of the 2020 and 2022 ASEPUC Annual Congress, I Workshop Iberoamericano, 9th Workshop on European Financial Reporting, IV and V Jornada REFC. Co-Founder ASEPUC Network Financial Reporting and Analysis (2021)

Doctoral Students [First Placement]

2024	Thi Thuy Dung Nguyen [Norwegian School of Economics, Norway]
2024	Antonio Moreta [Pontificia Universidad Católica de Chile, Chile]
2023	Fengzhi Zhu [University of Glasgow, UK]
2022	Edinson Cornejo Saavedra [University of Bío-Bío, Chile]
	Duy Tan Do [Bayes Business School, UK]
	Omar de Inés Antón [CUNEF, Spain]
2020	Irina Gazizova [Stockholm School of Economics, Sweden]
	Luciana Orozco [BI Norwegian Business School, Norway]
2019	Cristina Grande [Cass Business School, UK]
2018	Facundo Mercado [Warwick University, UK]
2016	Dina Abu Rous [Zayed University, Dubai]
	Pablo Gomez [Universidad Autonoma de Madrid, Spain]
2015	Berta Silva [Pontificia Universidad Catolica de Valparaiso, Chile]
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