Beatriz Garcia Osma

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November 2026

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

2025–	Research Affiliate, The HKU Jockey Club Enterprise Sustainability Global Research Institute (The University of Hong Kong)
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.

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.

University Service and Other Roles

2024–2025	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

García Lara, J.M., Garcia Osma, B., Gazizova, I. & Khalilov, A. 2025. Demand-driven Corporate Social Responsibility: Symbolic versus Substantive Change after Environmental Disasters. *Journal of Corporate Finance*, forthcoming. European Corporate Governance Institute – Finance Working Paper No. 1062/2025 [SSRN]

de Ines Anton, O., Hadjigavriel, S., Garcia Osma, B., & E. Guillamon Saorin. 2025. Convergence in Audit Materiality: The Impact of Public Disclosure on Auditors' Behavior and Quality. *Journal of Accounting and Public Policy*, forthcoming. HKU Jockey Club Enterprise Sustainability Global Research Institute Paper No. 2025/039 [SSRN]

Khalilov, A., Gazizova, I. & Garcia Osma, B. 2025. Directors' Bankruptcy Experience and Financial Reporting Choices. *Journal of Business Finance and Accounting*, forthcoming.

Dargenidou, C., M. De Vicente-Lama, & B. Garcia Osma. 2024. Consolidation in national accounts: Implications for municipal enterprises *Journal of Accounting and Public Policy*, 48, November-December, . [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 Noguer, 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. Ucieda. 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

Mora Enguidanos, A., B. García Osma, & J. Gómez Conde. 2025. *Post-Implementation Review of IFRS-EU 15*. Ministerio de Economía, Industria y Competitividad, Instituto de Contabilidad y Auditoría de Cuentas [Link]

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

Academic Awards and Honors

2026	Grudis Honorary Member
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 Management 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 Accounitng 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

2020–2023	Member of the EAA Board. Editor of European Accounting Review.
2017–2021	Member of the AAA Global Engagement Committee (2017-2018, and 2019-2021).
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.
2014–2017	Member of the EAA Management Committee.

Organizer/Scientific Committees (SC) (selection)

2021–	PRICIT-ASEPUC Doctoral Workshop (Organizer/SC, 2 editions).
2020–2023	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]

2025	Nhan Ha [IESEG Business School, Paris, France]
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]
2013	Peana Chivite [Universidad Catolica de Avila, Spain]
2009	Elena de las Heras [Universidad Autonoma de Madrid, Spain]
	Miguel Morel [Pontificia Universidad Catolica Madre Maestra, Dominican Republic]

Dissertation Committee / External Examiner: Muhammad Shaheer Nuhu (Multimedia University Malaysia Faculty of Business, 2023), Jason F. Moschella (McGill University, 2022), Mahmoud Delshadi (Concordia University, 2021), Stavriana Hadjigavriel (Universidad Carlos III de Madrid, 2021), Claudia Marangoni (Lancaster University, 2021), Junqi Liu (ESSEC Business School, 2021), Adam Aoun (HEC Laussanne, 2020), María de la Paz Muñoz Prieto (CEU San Pablo-Universidad Católica de Ávila, 2020), Trang Le Ngan Nguyen (Bristol University, 2019), Alessandro Ghio (ESSEC Business School, 2018), Simona Rusanescu (Universidad Jaume I, 2017), Raúl González Castro (Universidad Autónoma de Madrid, 2017), María Fuensanta Cutillas Gomariz (Universidad de Murcia, 2017), Alberto Sandoval Criado del Rey (Universidad Pontificia de Comillas, 2016), Mark Bruun (Copenhaguen Business School, 2016), Lilia López Galindo (Universidad de Deusto, 2015), Beatriz Santos Cabalgante (Universidad Autónoma de Madrid, 2015), Giulia Regidolo (Ca'Foscari University of Venice, 2014), Fanis Tsoligkas (Exeter University, 2014), Margaria Mejía-Likosova (Universidad Autónoma de Barcelona, 2014), Pietro Bianchi (IE Business School, 2014), Nino Papiashvili (Universidad Carlos III de Madrid, 2013), Su-Ping Liu (Universidad Carlos III de Madrid, 2013), Manuel Álvarez Gómez (Universidad Autónoma de Barcelona, 2013), Sonia Baños Caballero (Universidad de Murcia, 2013), Vitoria Regina Lunardi (Universidad Autónoma de Madrid, 2012), Fabrizio di Meo (Universidad Carlos III de Madrid, 2011).

Academic and Professional Memberships

European Accounting Association (EAA), American Accounting Association (AAA), Spanish Accounting Association (AECA), Spanish Association of Accounting Professors (ASEPUC)