

ORIOl AMAT i SALAS

CURRICULUM VITAE (as of January 2022)

Oriol Amat i Salas (1957)



Present positions:

- Universitat Pompeu Fabra rector (from May 2021)
- Full Professor of Financial Economics and Accounting, UPF (from 2001)

Oriol Amat is an economist that started an academic career in 1980. He is specialized in management and financial accounting. During his forty years of academic career he has tried to balance the six dimensions of a faculty member:

- **Research:** His main research lines are in the fields of accounting fraud detection and key factors of successful companies. This research has been published in academic journals like the Journal of Business Ethics or European Accounting Review.
- **Transfer of knowledge:** His research has been disseminated through professional articles and books that have been translated into different languages (English, French, Portuguese, Catalan...).
- **Education:** He has published articles and books about how to teach, and he has been director of the Center for Innovation and Learning of the Pompeu Fabra University.
- **University management:** He has held different positions at UPF: Head of Studies, Vicerector of Economy and Information Systems, Head of the Economics and Business Academic Department, Dean of the UPF Barcelona School of Management.

In the UPF Barcelona School of Management he introduced, for the first time in Spain, a promotion track for the Faculty based in transfer of knowledge as a complement to the traditional track based on research. In this School he has led a fast transformation process which has allowed to obtain important international accreditations.

<https://www.bsm.upf.edu/en/news/amba-accreditation-upf-barcelona-school-of-management>

- **Interaction with society:** He has been present in the board or advisory councils of several associations and institutions. From 2015 to 2017 he was a member of the Catalan Parliament (although he has not been in any political party, he tried to help to find a solution for the Catalan political situation). He is considered among the influencing Catalan economists
https://www.viaempresa.cat/es/ranking/ranking-economistas-influencers_2130948_102.html
- He has **co-founded** one association (the Catalan Accounting Association which now has more than 11.000 members) www.accid.org

Social media

- Personal webpage: www.oriolamat.cat
- Twitter: @oriolamat (33.910 followers)
- LinkedIn: <https://www.linkedin.com/in/oriolamat/> (12.000 contacts)

EDUCATION	UNIVERSITY	YEAR
----- ----- <i>Degree in Economic Sciences</i>	<i>Univ.Autonoma Barcelona</i>	<i>1985</i>
<i>Degree in Business Administration</i> <i>1980</i>	<i>ESADE</i>	
<i>MBA</i> <i>1980</i>	<i>ESADE</i>	
<i>International Teachers Programme</i> <i>1982</i>	<i>Stockholm School of Economics</i>	
 <i>PHD</i> ----- --		
<i>PhD Economics</i>	<i>Univ.Autonoma Barcelona</i>	<i>1990</i>
<i>Title: Key succes factors of cooperatives</i>		
<i>GRADE: Cum laude</i>		
<i>SUPERVISOR: Enric Genesca Garrigosa</i>		

Present and past positions:

<u>Date</u>	<u>Position</u>	<u>Institution</u>
2001 - Present	Full Professor	Univ. Pompeu Fabra
1993 - 2001	Associate Professor	Univ. Pompeu Fabra
1985 - 1990	Adjunct professor	Univ. Autonoma
Barcelona		
1980 - 1992	Head of Studies	EADA Business School

Languages used in teaching:

Catalan
English
Spanish
French

1. ACTIVITIES IN DIFFERENT AREAS:

University administration:

** Member of the Advisory Council of the Faculty of Economics and Business of the University Pompeu Fabra (from 2001)*

**Member of the International Advisory Council of the Faculty of Economy and Business of the University Diego Portales of Santiago of Chile (from 2011).*

** Director of the Department of Economy and Business of the University Pompeu Fabra (2003-2005).*

** Vicerector of Economy, Systems of Information and Services of the UPF, from June of 1997 until June of 2001.*

** Coordinator of the programs of exchange of the UPF with the University of Central Lancashire and the Linkoping University (from 1993 until the year 2000).*

** Head of Studies of the Faculty of Economic Sciences of the UPF (1993-1995).*

Activities related to the evaluation of the quality in teaching and research:

** President of the Commission of Evaluation of Social and Law Sciences of the Catalan Agency for University Quality (2010-2011).*

** Advisor for research activities of the Catalan Agency for University Quality (from 2010).*

Activities related with the improvement of teaching:

** Director of the Centre for the Quality and Educational Innovation of the University Pompeu Fabra (2006-2011).*

** Member of the project "Divulgació of l'educació financera to l'ensenyament secundari" (C01) of the ICE-URV (2001-2012).*

Positions in journals:

** Founder and Director of the Revista de Contabilidad y Dirección.*

** Deputy director of the Revista Iberoamericana de Contabilidad de Gestión.*

** Member of the editorial committee and referee of different academic journals.*

Research activities:

** Positive assessment of three research periods (18 years in total) by the Spanish National Commission of the Research Activity, conceded in 1998, 2007 and 2017.*

** External Examiner of the Loughborough University of the United Kingdom (2000-2005).*

Activities of transfer of knowledge:

** Positive assessment of a period of transfer of knowledge (6 years) by the Spanish National Commission of the Research Activity (conceded in 2020).*

** Regular contributor of newspapers (La Vanguardia, Expansion, L'Econòmic, Ara, Via Empresa...) and professional journals (Técnica Contable y Financiera, Harvard Deusto Business Review...).*

Program management:

** Director of the Master in Finance and Accounting of the UPF Barcelona School of Management (1993-2021).*

Activities related with congresses:

** Member of the Organizing Committee and/or of the Scientific Committee of diverse congresses organised by EAA, AECA, ASEPUC and ACCID in the field of the accounting.*

Previous activities related with institutions and associations:

** Dean Catalan Economist Association (2020-2021)*

** Award Honorary member Registro de Economistas Auditores (2021)*

** Member of the Advisory Council of the Barcelona Chamber of Commerce*

** Member of the Advisory Committee of PIMEC (Catalan Association of Small and Medium Firms)*

**Founder President of the Spanish Register of Accounting Experts (2011-2015).*

**President of the Spanish Register of Accounting Economist (2011-2015).*

**Founder of the Catalan Association of Accounting and Management (founded in 2002). President from 2014 to 2018.*

** Member of the Commission of Management Accounting of the Spanish Association of Accounting and Administration, AECA (from 1994).*

** Member of the following associations: Spanish Association of Accounting and Administration, Spanish Association of University Professors of Accounting, Catalan Association of Accounting and Management, European Accounting Association and Catalan Economic Society.*

** President of the Case Committee of the European Foundation for Management Development, Brussels (from 1988 to 1992).*

Activities related with the public sector:

**Member of the Advisory Committee Catalonia 2022 for the economic recovery after the Covid, appointed by the Catalan Government.*

** Member of the Board of the Spanish Stock Exchange Supervisor (2011-2015) appointed by the Spanish Government.*

** Member of the Advisory Committee for the Economic Recovery of Catalonia appointed by the Catalan Government (2010-2015).*

** Member of the commission for the Spanish General Accounting Plan (2005).*

** President of the Technical Commission of Financial Accounts of the Catalan Health System (from 2004-2009).*

** Member of the Commission of Experts designated by the Catalan Government to supervise the finances of Catalonia (2004).*


2. PUBLICATIONS

Data base UPF Scientific Output:

<https://producciocientifica.upf.edu/CawDOS/jsf/seleccionActividades/seleccionActividades.jsf>

Total number of publications:

AMAT SALAS, ORIOL



Full university professor
Department of Economics and Business







Accounting, Control, Management and Education
Research Group (ACME)

oriol.amat@upf.edu
93.542 16 55

Expertise

Financial accounting,
Company analysis
Management accounting,
Creative accounting

If you want to change the picture, request it [here](#)

PUBLICATIONS

CONTRACTS & GRANTS


OTHERS

Journal articles (145)
Books (91)
Book chapters (25)
Conference proceedings (2)
Working papers (34)
Manuals and other publications (15)

Projects (30) ✖
Research contracts (43)
Other grants (3)

Doctoral thesis (13)
Conferences (59)
Event organisation (18)
Awards (1)
Research stays (10)
Courses and seminars given (8)
Editorial collaborations (20)

<https://scholar.google.es/citations?user=wSRV0h8AAAAJ&hl=en%20>

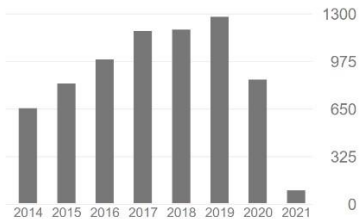


ORIOL AMAT ✎

Professor of Accounting
Dirección de correo verificada de upf.edu - [Página principal](#)

Financial accounting Management accounting Creative accounting Company analysis

	Total	Desde 2016
Citas	10283	5587
Índice h	37	28
Índice i10	106	56



Academic articles published in refereed journals and research books:

VILLESEQUE, F, LAFONT, A. and AMAT, O.

TITLE: Internes, externes ou hybrides: quels facteurs d'adoption des outils de controle de gestion societal en Espagne.

JOURNAL: Revue des Sciences de Gestion

2018: n.291-292, may-august, p.141-157

ISSN: 1160-7742

AMAT, O. and CLAUDIO ZANOTTI

TITLE: El Buen Gobierno en materia contable y financiera

JOURNAL: Revista de Contabilidad y Dirección

2018, Vol. 25. 35-52.

ISSN: 1887-570X

L. BAGUR, A. ROCAFORT, A., LL. BAGUR and AMAT, O.

TITLE: Competitive advantages of incorporating engineers to top management positions: A sustainability point of view

JOURNAL: DYNA

2017, 92 (4). 384-388.

ISSN: 0012-7361

DOI: <http://dx.doi.org/10.6036/8084>

AMAT, O., MANINI, R. and RENART, M.

TITLE: Credit scoring for the supermarket and retailing industry: an application proposal

JOURNAL: European Accounting and Management Review

2017: 4(4): 75-88.

DOI: [10.26595/eamr.2014.4.1.4](https://doi.org/10.26595/eamr.2014.4.1.4)

AMAT, O., MANINI, R. and ANTÓN, M.

TITLE: Credit Concession through credit scoring: Analysis and application proposal

JOURNAL: Intangible Capital

ISSN: 2014-3214

<http://www.intangiblecapital.org/index.php/ic/article/view/903>

2017, Vol. 13, núm. 1.

VLADU, B, AMAT, O., CUZDRIOREAN, D.

TITLE: Truthfulness in Accounting: How to discriminate accounting manipulators from non-manipulators

JOURNAL: Journal of Business Ethics

ISSN: 0167-4544

MARIA JOSÉ GARCÍA, ORIOL AMAT, ALFREDO ROCAFORT

TITLE: [Self-perception of ethical behaviour: The case of listed Spanish companies](#)

JOURNAL: *Intangible Capital*

ISSN: 2014-3214

<http://www.intangiblecapital.org/index.php/ic>

2016, Vol. 12, núm. 1.

JORDI PERRAMON, LLORENÇ BAGUR, ORIOL AMAT

TITLE: *Quality practices in travel agencies: a mediating factor in nonfinancial indicators of advanced information systems*

JOURNAL: *Industrial Management & Data Systems*

ISSN: 0263-5577

<http://www.emeraldinsight.com/doi/abs/10.1108/IMDS-04-2015-0133>

2015

ORIOL AMAT AND JOSÉ MARIA BOVÉ

TITLE: *El Experto Contable en el ámbito internacional*

JOURNAL: *Revista de Contabilidad y Dirección*

ISSN: 1887-570X

2015

LLORENÇ BAGUR-FEMENÍAS, JORDI PERRAMON, ORIOL AMAT

TITLE: *Impact of quality and environmental investment on business competitiveness and profitability in small service business: the case of travel agencies*

JOURNAL: *Total Quality Management & Business Excellence*

ISSN: 1478-3363

<http://dx.doi.org/10.1080/14783363.2014.895523>

2015

MARIA JOSÉ GARCÍA, MARTA TURRÓ, ORIOL AMAT

TITLE: *The use of economic indicators from the Global Reporting Initiative by Spanish listed companies*

JOURNAL: *Intangible Capital*

ISSN: 2014-3214

2014, 10(4), pp.699-716

RAMON BASTIDA, ORIOL AMAT

TITLE: Efectos económicos de la primera aplicación de las normas contables adaptadas a la NIC 32 en las cooperativas

JOURNAL: Revista de Contabilidad-Spanish Accounting Review

ISSN : 1138-4891

2014

ORIO AMAT, MARCOS A. RENART AND MARIA J. GARCÍA

TITLE: Factors that determine the evolution of high-growth businesses

JOURNAL: Intangible Capital

ISSN: 2014-3214

2013, vol. 9, núm. 2

ALINA B. VLADU, ORIO AMAT AND DUMITRU MATIS

TITLE: How much creativity is in the area of creative accounting?

JOURNAL: Review of Business Research

ISSN: 1546-2609

2012, vol. 12, núm. 2, pp.157-162

ORIO AMAT AND JORDI PERRAMON

TITLE: High-growth cooperatives: Financial profile and key factors for competitiveness

JOURNAL: CIRIEC-España, Revista de Economía Pública, Social y Cooperativa

ISSN: 0213-8093

2011, Núm. 73, Special Issue, pp. 81-98.

ORIO AMAT AND ESTER OLIVERAS

TITLE: Análisis retrospectivo de la Revista Española de Financiación y Contabilidad (1985-2011): autores, materias, citas y percepción de calidad

JOURNAL: Revista Española de Financiación y Contabilidad

Technical Note

ISSN:0210-2412

2011, Núm. 152, pp.699-722

ORIO AMAT AND FERNADO CAMPA

TITLE: Perfil económico-financiero de las empresas de alto crecimiento

JOURNAL: Revista Internacional Legis de Contabilidad & Auditoría

ISSN: 1692-2913

2011, july-september, núm. 47, pp.137-160

ORIO AMAT

TITLE: Empresas gacela: inductores del crecimiento y análisis de su evolución

JOURNAL: Partida Doble

ISSN: 1133-7869

2011, june, núm. 233, pp.64-73

ORIOLO AMAT

TITLE: Fiabilidad de la nueva normativa contable (PGC y NIIF) y detección de maquillajes contables

JOURNAL: Boletín de Estudios Económicos

ISSN:0006-6249

2010, Vol.LXV, april, núm 199, pp.93-104

ORIOLO AMAT

TITLE: Estrategias empresariales para generar valor en tiempos de crisis

JOURNAL: Revista de Economía

ISSN: 1989-7049

2010, Núm.3, april 2010

ORIOLO AMAT AND ELVIRA, O.

TITLE: Earnings management and audit adjustments: an empirical study of listed companies

JOURNAL: Investment Management and Financial Innovations

ISSN 1810-4967

2010, Vol.7, núm. 1, pp.50-61

AMAT, O AND CAMPA, F.

TITLE: Impacto de la Nueva normativa contable (Nuevo PGC y NIIF) en el análisis de empresas

JOURNAL: Revista Española de Capital Riesgo

ISSN: 1887-2697

2010, pp. 13-26

AMAT, O. AND CRESPO, P.

TITLE: Aprovechar las oportunidades de la crisis para reforzarse

JOURNAL: Partida Doble

ISSN: 1133-7869

2010, pp. 70-79

AMAT, O., PERRAMON, J. AND GOWTHORPE, C.

TITLE: Manipulation of earnings reports in Spain – some evidence

JOURNAL: The Journal of Applied Accounting Research

ISSN: 0967-5426

2007, vol. 8 (iii), october, pp.93-115

AMAT, O., ELVIRA, O.

TÍTULO: Manipulación contable: tipología y prácticas utilizadas

JOURNAL: Revista Internacional Legis de Contabilidad y Auditoria

ISSN: 0124-6739

2007, N° 31 July-Sept., pp.11-44

AMAT, O.,

TITLE: El Nuevo Plan General de Contabilidad: los cambios en los grupos de cuentas

JOURNAL: Revista del Instituto de Estudios Económicos

ISSN: 0210-9565

2007, n° 2 y 3, pp.89-113

AMAT, O. AND BALLVÉ, A.

TITLE: Los cuadros de mando como sistemas interactivos

JOURNAL: Revista Iberoamericana de Contabilidad de Gestión

ISSN: 1696-294X

2006, Vol.IV, núm.8, pp.59-82

AMAT, O. AND CRESPO, P. (editors)

TITLE: Libro Blanco de las Empresas de la Euro Región del Arco Mediterráneo

EDITOR: Institut Ignasi Villalonga de Economia y Empresa

ISBN: 84-370-772-5

2006 CLAVE:L 7

AMAT, O., BLAKE, J. AND DOWDS, J.

TITLE: The ethics of creative accounting

BOOK: Business Ethics, edited by Fritz Allhoff and Anand Vaidya

EDITOR: Sage Publications

ISBN: 1412902541

2005, Vol.III, pp.132-146 Book chapter

AMAT, O., C.GOWTHORPE

TITLE: Creative accounting: some ethical issues of macro- and micro-manipulation

JOURNAL: Journal of Business Ethics

2005, Vol. 57, n.1,p.55-64

AMAT, O.

TITLE: Les claus de l'anàlisi d'empreses

JOURNAL: Revista de Comptabilitat i Direcció

2005, núm.2

F.REGUANT AND AMAT, O.

TITLE: La gestió de l'IRTA

JOURNAL: Revista de Comptabilitat i Direcció

2004, núm. 1

AMAT ,O AND E.OLIVERAS

TITLE: *La relación entre el cambio cultural y la contabilidad de gestión: el caso de España*

JOURNAL: *Revista Iberoamericana de Contabilidad de Gestión*

2004,vol.II, núm. 4, july-december

AMAT ,O AND E.OLIVERAS

TITLE: *Propuestas para combatir la contabilidad creativa*

JOURNAL: *Universia Business Review*

2004, Vol. 1, pág. 10-17

AMAT ,O, OLIVERAS,E. AND BLAKE,J.

TITLE: *REFC (1985-1999): Un análisis retrospectivo*

JOURNAL: *Revista Española de Financiación y Contabilidad*

ISSN:0210-2412

2001, vol.XXX, núm. 108, pp. 529-552

AMAT ,O AND GOWTHORPE,C.

TITLE: *External reporting of accounting and financial information via the Internet in Spain*

JOURNAL: *European Accounting Review*

1999, vol.8, núm.2, pp.365-371

AMAT ,O, BLAKE,J., GOWTHORPE,C. AND OLIVERAS,E.

TITLE: *Análisis de autores, citas y revistas de contabilidad en España*

ISSN:0210-2412

JOURNAL: *Revista Española de Financiación y Contabilidad*

1998, July-September, Vol.XXVII, Núm .96, pp.821-850

BLAKE,J., AMAT, O. AND DOWDS,J.

TITLE: *The Drive for Quality: The Impact on Accounting in the Wine Industry*

ISSN:0957-1264

JOURNAL: *Journal of Wine Research*,1998, Vol.9, Núm.2,pp.75-85.

BLAKE,J .GOWTHORPE, C. AND AMAT, O.

TITLE: *International accounting harmonization- A comparison of Spain, Sweden and Austria*

ISSN: 0955-534X

JOURNAL: *European Business Review*,1998, Vol.98, pp.144-150

BLAKE,J., AMAT, O. AND DOWDS,J.

TITLE: *“The ethics of creative accounting” en “Ethical issues in accounting”*

ISBN: 0-415-17172-5

BOOK: 1998, Routledge, Londres, pp.24-40

AMAT, O., BLAKE,J. AND SOLDEVILA,P.

TITLE:Intentos armonizadores y obstáculos en la contabilidad internacional y europea

ISSN:0213-3768

JOURNAL: Información Comercial Española, Boletín ICE Económico

1998, Núm.2574, pp.25-32.

BLAKE,J., AMAT, O. AND FORTES,H.

TITLE: The relationship between tax regulations and financial accounting: A comparison of Germany, Sweden, Spain and the United Kingdom

ISSN:0967-5426

JOURNAL: The Journal of Applied Accounting Research

1997, Vol.4, Issue 1, pp.90-118.

AMAT, O., BLAKE,J. AND WRAITH,P

TITLE: Joint ventures in China- A Spanish case

ISSN: 0955-534X

JOURNAL: European Business Review,

1997, Vol.97, Núm.4, pp. 155-161

AMAT, O., BLAKE,J. AND DOWDS,J.

TITLE:El estado de flujos de tesorería: Experiencias internacionales

ISBN: 0210-2412

JOURNAL: Revista Española de Financiación y Contabilidad

1996, Núm.88, pp. 609-632

AMAT,J. AND AMAT, O.

TITLE: “Management control and national culture in Spain” en “Management control and national culture”

ISBN: 88-13-19806-X

BOOK: Universita di Siena, 1996, pp.39-76

AMAT, O., BLAKE,J. AND FORTES,H.

TITLE: “The relationship between tax regulations and financial accounting” en “Accounting in the European Union”

ISBN:84-7632-282-8

BOOK: Universidad de las Islas Baleares

1996, pp. 231-248

27, pp. 70-76

BLAKE, J. AND AMAT, O.

TITLE: Creative accounting, not just an English disease

ISSN: 0025-1682

JOURNAL: Management Accounting

1996, Vol.74, Núm.9, pp. 54-56

BLAKE, J., AMAT, O. AND CLARK, J.

TITLE: Managing the economic impact of accounting regulation: the Spanish case

ISSN: 0955-534X

JOURNAL: European Business Review

1995, Volumen 95, número 6, pp. 26-34

BLAKE, J. AND AMAT, O.

TITLE: The management of accounting. The case for an active role

JOURNAL: European Management Journal

1995, número 4, pp. 416-422

BLAKE, J., AMAT, O. AND CLARK, J.

TITLE: Management response to finance lease capitalisation in Spain

JOURNAL: The International Journal of Accounting

1995, núm. 30, pp. 331-343

BLAKE, J. AND AMAT, O.

TITLE: European Accounting Harmonisation

JOURNAL: European Management Journal

1994, Vol.12, Núm. 3, pp. 332-337

Books

He has written more than forty books that have been published in Catalan, Spanish, English, French and Portuguese in the topics of accounting, finance and management:

<http://www.oriolamat.cat/category/books/>

Case Studies

He has promoted different case repositories and published different cases in Catalan, Spanish and English in the topics of accounting and finance:

* UPF DEE Case Repository <https://www.upf.edu/web/econ/case-studies>

* UPF BSM Case Repository: <https://www.bsm.upf.edu/ca/central-de-casos/repositori>

* ACCID Case Repository: <https://accid.org/central-de-casos/>

3. MAIN RESEARCH PROJECTS FROM THE YEAR 2000

*TITLE: Annual Report of the Catalan companies
Barcelona Chamber of Commerce
2007-2021
RESEARCH LEADER: Oriol Amat*

*TITLE: Grup de Finances i Comptabilitat 2009 SGR 1504 - 34.400 €
AGAUR Generalitat de Catalunya
2009-2013
RESEARCH LEADER: Xavier Freixas*

*TITLE: Marc de referència competencial pel disseny de programes de formació docent
per al professorat universitari
2010MQD00049
11.000€
AGAUR Generalitat de Catalunya
2011-2012
RESEARCH LEADER: Elena Valderrama Vilés*

*TITLE: Impacte del Curs d'Introducció a la Universitat de la UPF: desenvolupament de
competències d'adaptació a la universitat 2010MQD00161
AGAUR Generalitat de Catalunya
2011-2012
RESEARCH LEADER: Oriol Amat*

*TITLE: Problemática de la financiación de las actividades de investigación, crecimiento
y expansión internacional en la empresa catalana
Centre d'Economia Industrial, Universitat Autònoma de Barcelona
2010-2011
RESEARCH LEADER: Oriol Amat*

*TITLE: Identificación, desarrollo y evaluación de competencias docentes en la
aplicación de planes de formación dirigidos al profesorado universitario (Referencia
EA2010-0099)
Ministerio de Educación
AGAUR Generalitat de Catalunya
RESEARCH LEADER: Oriol Amat
2010-2011*

TITLE: Diagnóstico económico-financiero de las empresas de la Euroregión Pirineos Mediterráneo

Generalitat de Catalunya

2007-2008

RESEARCH LEADER: Oriol Amat

-

TITLE Análisis económico-financiero de las empresas industriales catalanas

DEPARTMENT de Industria de la Generalidad de Catalunya

2001-2010

RESEARCH LEADER: Oriol Amat

TITLE: Medición del capital intelectual en las empresas españolas

Ministerio de Ciencia y Tecnología, REFERENCIA OFICIAL (SEC-2000-1062)

2000-2002

RESEARCH LEADER: Oriol Amat

4. VISITING APPOINTMENTS

<i>INSTITUTION: Université de Montpellier</i>		
<i>CITY: Montpellier</i>	<i>COUNTRY: France</i>	<i>YEARS: 2017-2020</i>
<i>LENGHT: 20 teachng hours per year (average)</i>		
<hr/>		
<i>INSTITUTION: Escuela de Postgrado de la Universidad Diego Portales</i>		
<i>CITY: Santiago</i>	<i>COUNTRY: Chile</i>	<i>YEAR: 2011</i>
<i>LENGHT: 2 weeks</i>		
<hr/>		
<i>INSTITUTION: Escuela de Postgrado de la Universidad Diego Portales</i>		
<i>CITY: Santiago</i>	<i>COUNTRY: Chile</i>	<i>YEAR: 2010</i>
<i>LENGHT: 3 weeks</i>		
<hr/>		
<i>INSTITUTION: Escuela de Postgrado de la Universidad Diego Portales</i>		
<i>CITY: Santiago</i>	<i>COUNTRY: Chile</i>	<i>YEAR: 2009</i>
<i>LENGHT: 2 weeks</i>		
<hr/>		
<i>INSTITUTION: Escuela de Postgrado de la Universidad Diego Portales</i>		
<i>CITY: Santiago</i>	<i>COUNTRY: Chile</i>	<i>YEAR: 2008</i>
<i>LENGHT: 3 weeks</i>		
<hr/>		
<i>INSTITUTION: Hautes Etudes Commerciales (HEC)</i>		
<i>CITY: Paris</i>	<i>COUNTRY: France</i>	<i>YEAR: 2001</i>
<i>LENGHT: 7 weeks</i>		
<hr/>		
<i>INSTITUTION: Central Lancashire University</i>		
<i>CITY: Preston</i>	<i>COUNTRY: United Kingdom</i>	<i>YEAR: 1999</i>
<i>LENGHT: 8 weeks</i>		
<hr/>		
<i>INSTITUTION: Central Lancashire University</i>		
<i>CITY: Preston</i>	<i>COUNTRY: United Kingdom</i>	<i>YEAR: 1998</i>
<i>LENGHT: 8 weeks</i>		
<hr/>		
<i>INSTITUTION: Massey University</i>		
<i>CITY: Palmerston North</i>	<i>COUNTRY: New Zealand</i>	<i>YEAR: 1997</i>
<i>LENGHT: 8 weeks</i>		
<hr/>		
<i>INSTITUTION: Linkoping University</i>		
<i>CITY: Linkoping</i>	<i>COUNTRY: Sweden</i>	<i>YEAR: 1994</i>
<i>LENGHT: 3 weeks</i>		

5. PhD SUPERVISION

TITLE: COSTES DE LAS EMPRESAS AGRICOLAS EN EUROPA

PHD CANDIDATE: Josep Maria Argilés

Universitat Autònoma de Barcelona

YEAR: 1998

GRADE: Apto Cum Laude

TITLE: LA CONTABILIDAD DE GESTION EN LOS COLEGIOS PROFESIONALES

PHD CANDIDATE: Pilar Soldevila

Universitat Pompeu Fabra

YEAR: 2000

GRADE: Excellent Cum Laude

TITLE: Contabilidad de gestión en las entidades de crédito

PHD CANDIDATE: Jordi Carenys Fuster

Universitat Pompeu Fabra

YEAR: 2002

GRADE: Excellent Cum Laude

TITLE: Contabilidad de gestión en los INSTITUTIONs hospitalarios

PHD CANDIDATE: Jordi de Falguera Martinez-Alarcón

Universitat Pompeu Fabra

YEAR: 2002

GRADE: Excellent Cum Laude

TITLE: Factores de éxito de las secciones de crédito de las cooperativas agrícolas

PHD CANDIDATE: Xavier Puig Pla

Universitat Pompeu Fabra

YEAR: 2002

GRADE: Excellent Cum Laude

TITLE: Contabilidad de gestión en la industria hotelera

PHD CANDIDATE: Fernando Campa Planas

Universitat Rovira i Virgili

YEAR: 2005

GRADE: Excellent Cum Laude

TITLE: Essays of casual performance measurement models

PHD CANDIDATE: Yulia Kasperlkaya

Universitat Pompeu Fabra

YEAR: 2007

GRADE: Excellent Cum Laude

TITLE: La gestión del beneficio en las empresas del IBEX 35

PHD CANDIDATE: Oscar Elvira

Universitat de Barcelona

YEAR: 2008

GRADE: Excellent Cum Laude

TITLE: Earnings management in listed companies in Romania

PHD CANDIDATE: Beatrice Vladu

University Cluj-Napoca (Rumania)

YEAR: 2011

GRADE: Excellent Cum Laude

TITLE: Impacto de las NIIF en las cooperativas

PHD CANDIDATE: Ramon Bastida Vialcanet

University Rovira i Virgili

YEAR: 2013

GRADE: Excellent Cum Laude

-

TITLE: Les empreses del EURAM

PHD CANDIDATE: Patricia Crespo

University of Vic

YEAR: 2014

GRADE: Excellent Cum Laude

-

TITLE: Earnings management and Corporate Social Responsibility

PHD CANDIDATE: Luz Parrondo

Universidad Pompeu Fabra

YEAR: 2016

GRADE: Excellent Cum Laude

-

TITLE: Alisado de beneficios en empresas españolas

PHD CANDIDATE: Jessica Paris

Universidad Abad Oliva

YEAR: 2016

GRADE: Excellent Cum Laude

TITLE: Financiación de start-ups

PHD CANDIDATE: Ernest Solé

Universidad de Barcelona

YEAR: 2019

GRADE: Excellent