

Luz PARRONDO

Senior Lecturer Core Faculty at UPF Barcelona School of Management

Professor and Director of the Finance and Control Department

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Bio

Luz Parrondo is Director of the Finance and Control Department at the UPF Barcelona School of Management. Director of Master in Accounting and Financial Management and the Postgraduate in Blockchain and other DLTs. Lecturer at Universitat Pompeu Fabra. PhD in Economics, Finance and Management awarded by Pompeu Fabra University (UPF). As a researcher, she specializes in the study of financial management, with special emphasis on the impact of new technologies in the financial, accounting and auditing sector, in profit management, risk management and corporate social responsibility. Member of the Academic Advisory Body (AAB) of the International Association for Trusted Blockchain. Member of multidisciplinary academic working group on the DLT BAWG – Blockchain & Academia Working Group. Since 2015, she coordinates the professional journal RCD and since 2018 is member of the REA Auditors technology commission. As a professional, Dr. Parrondo worked as Financial Controller and as a Financial Manager in several SMEs in Barcelona. Innovation must never stop.

Education

PhD in Economics, Finance and Business, Univ. Pompeu Fabra

Master of Science in Management, 2010, Univ. Pompeu Fabra

B.A Economics, 1996, Univ. Alicante

Research interests

Main: DeFi. Blockchain. Impact of new technologies in finance.

Detailed: Blockchain and financial sector, Earnings management, Risk management, Corporate Social Responsibility

Working papers

“A legal and accounting framework for Distributed Ledger Technologies” with Andrei Boar

“Does MiCA’s regulatory framework mitigate or enhance the disruptive impact of DLT and Asset Tokenisation in Financial services” with Andrei Boar

“Is Initiation of CSR disclosure a signal of Corporate Social Behavior?” with Javier Gomez-Biscarri

“The relationship between corporate communication strategies: are social and financial transparency aligned?” with Javier Gomez-Biscarri

“Enterprise Risk Management Committee: Effect on Sub-optimal Transactions and Financial Transparency” with Javier Gomez-Biscarri and Oriol Amat

“CEO and CFO Gender, Enforcement and Earnings Management: a lab experiment” with Javier Gomez-Biscarri

Publications

“DLT-based tokens classification towards accounting regulation” In Proceedings of the 2nd International Conference on Finance, Economics, Management and IT Business - FEMIB, 15-26, 2020

Other publications

“Blockchain y Token Economía: Definición, Clasificación y Contabilización de Criptoactivos”. Técnica contable y financiera.

“El Futuro de la Contabilidad y la Auditoría en una Europa Integrada con Blockchain”. Técnica contable y financiera.

“Indústria 4.0. Impacte en els models de negoci de les empreses de l'Euram” 2019. Econòmia, Empresa i pensament

“Blockchain nos brinda una contabilidad alternativa más transparente” 2019. El Gestor

“Tres retos para el modelo descentralizado que propone Blockchain”. 2019. Harvard Deusto Business Review

“Blockchain en la Auditoría” March 2019. REA

“Ecosistemas empresariales y financieros en Blockchain” June 2019. Revista Econòmica de Catalunya

“Blockchain-based tokens towards accounting regulation” 2018. El Auditor.

“Blockchain, a new era for business” 2018. Revista de Contabilidad y Dirección (ACCID)

“Earnings Management under IFRS and PGC” September 2013. Revista de Contabilidad y Dirección (ACCID)

Teaching Experience

Director and professor at the **Master in Accounting and Financial Management** at UPF Barcelona School of Management

Director and professor at the **Posgrado en Blockchain y otras DLT** at UPF Barcelona School of Management

Professor at the Masters of Science at UPF Barcelona School of Management: Managerial and financial accounting and International Financial Management

Univ. Pompeu Fabra (UPF): Managerial accounting, Economy and Analytical instruments.

Toulouse Business School: ABC/ABM costing methods and Budgeting

IES Abroad: International Finance Management

Other activities related wit Education and Research

- Member of the Academic Advisory Body (AAB) of the International Association for Trusted Blockchain (INATBA)
- Member of multidisciplinary academic working group on the DLT BAWG – Blockchain & Academia Working Group
- Member of the technological comisión at REA
- Assistant director at the Revista de Contabilidad y Dirección (RCD)
- PROGRAMA STEM professor to encourage the study of science in secondary school students.
- Member of research group ACME (Accounting, Control, Management and Education) at UPF

Conference and Seminar presentations

Best Paper Award Certificate for the paper entitled: DLT-based Tokens Classification towards Accounting

Regulation authored by: Luz Parrondo received at the 2nd International Conference on Finance, Economics, Management and IT Business (FEMIB) held from May 5 - 6, 2020 Convergence. The Global Blockchain Congress, Malaga, Spain. Novembre 2019

II Jornada Técnica de Auditoría y Contabilidad. Valencia, Spain. September 2019.

VII foro Nacional REA Auditores, Cadiz, Spain. September 2019

8th EIASM Workshop on Accounting and Regulation, Siena, Italy. June 2019

XI Workshop on Empirical Research in Financial Accounting, Córdoba, 2015

Universitat Pompeu Fabra and Universidad Autonoma de Barcelona , Spain, 2015 (PhD Jamboree)

Universitat Pompeu Fabra, Barcelona, Spain, 2015 (Management and Behavioral Research Seminars)

37th Annual Congress of the European Accounting Association, Tallinn, Estonia, 2014

X Workshop on Empirical Research in Financial Accounting, A Coruña, Spain, 2014

Universitat Pompeu Fabra, Barcelona, Spain, 2013 (Management and Behavioral Research Seminars)

IESE Business School Barcelona, Spain, 2013 (Barcelona Accounting Seminars)

Universitat Pompeu Fabra, Barcelona, Spain, 2012 (Management and Behavioral Research Seminars)

Universitat Pompeu Fabra, Barcelona, Spain, 2011 (Management and Behavioral Research Seminars)

Professional Experience

My previous professional experience is Financial Manager in a technological start-up and a product design company, and Financial Controller and Financial Manager Assistant in a multinational engineering company in Barcelona.