

Beatriz Garcia Osma

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Education

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

Academic Positions

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| 2017– | Professor of Accounting. Deputy Director of Funding. Universidad Carlos III de Madrid. |
| 2009–2017 | Associate Professor of Accounting. Director of Masters in Accounting, Auditing and Finance. Universidad Autonoma de Madrid. |
| 2007–2008 | Visiting Post-Doctoral Marie Curie Fellow. Lancaster University. |
| 2004–2009 | Assistant Professor of Accounting. Universidad Autonoma de Madrid. |

Publications

- 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.
- 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.
- 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.
- 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.
- 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.
- Garcia Lara, J.M., B. Garcia Osma & F. Penalva. 2016. Accounting conservatism and firm investment efficiency, *Journal of Accounting and Economics*, 61, 221–238.
- 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.
- Garcia Lara, J.M., B. Garcia Osma & F. Penalva. 2014. Information consequences of accounting conservatism, *European Accounting Review*, 23, 173–198.
- 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.
- Guillamon Saorin, E., B. Garcia Osma & M. Jones. 2012. Opportunistic disclosure in press release headlines, *Accounting and Business Research*, 42, 143–168.
- Garcia Lara, J.M., B. Garcia Osma & F. Penalva. 2011. Conditional conservatism and cost of capital, *Review of Accounting Studies*, 16, 247–271.

- 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. Accounting conservatism and corporate governance, *Journal of Business Finance and Accounting*, 36, 336–372.
- Garcia Osma, B., & S. Young. 2009. R&D expenditure and earnings targets, *European Accounting Review*, 18, 7–32.
- 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.
- 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.
- 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

- 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.
- 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.
- 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]

- 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.
- 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 [IP]

2017-2019	<i>Sobre la estrategia corporativa de comunicacion financiero-contable: Elecciones y objetivos</i> (ECO2016-77579)
2014-2016	<i>Informacion Contable y gobierno corporativo: Efectos sobre la financiacion empresarial, las politicas de inversion y el valor de la empresa</i> (ECO2013-48328)
2014-2015	<i>Are Valuation and Contracting (Stewardship) Complementary or Competing Objectives of Financial Accounting?</i> (ICAS/EFRAG)
2013-2014	<i>AECA Chair in Accounting and Auditing, Spanish Accounting and Management Association</i> (Spanish Chapter)
2012	<i>Review of the Literature on The Use of Information by Capital Providers</i> (ICAS/EFRAG)

Presentations [Conferences, Seminars]

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 Congress (EAA ARC Update).
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 DC), Luiss University (International Journal of Accounting Conference), IFASS; Universidad de Burgos, Universidad Pablo de Olavide, Universidad Loyola Andalucia, EAA Annual Meeting, 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 Meeting, 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.

Presentations [Conferences, Seminars]

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	University of Seville (EAA Conference).

Academic Awards and Honors

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, Associate Editor and Editorial Boards

2020–	Editor, European Accounting Review.
2016–	Editor, EAA PhD Review (EAA-ARC).
2017–	Editor, Spanish Journal of Finance and Accounting.
2012–2019	Associate Editor, European Accounting Review.
2010–2017	Associate Editor, Spanish Journal of Finance and Accounting.
2019–	Editorial Board Member, Journal of Business Finance and Accounting.
2015–	Editorial Board Member, Accounting and Business Research.
2013–	Editorial Board Member, Accounting in Europe.
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, Corporate Governance: An International Review, European Accounting Review, European Journal of Management, 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 International Accounting Research, International Journal of Auditing, International Journal of Hospitality Management, Economics of Governance, Management Accounting Research, Universia Business Review, Instituto Valenciano de Investigaciones Economicas, Revista de Economia Aplicada, Spanish Accounting Review, Cuadernos de Economia y Direccion de Empresa, Revista CEA (Medellin).

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	Representative of Spain in the European Accounting Association Board.
2014–2017	Member of the EAA Management Committee.
2017–2018	Member of the AAA Global Engagement Committee.

Organizer/Scientific committees (selection)

2005–	International Accounting Research Symposium (Organizer, 15 editions).
2011–	Conferences on International Accounting Regulation (Organizer, 7 editions)
2007–	Workshop Empirical Research Financial Accounting (Scientific Committee, 7 editions)
2016–2018	XXIII, XXIV and XXV Finance Forums (Scientific Committee)
2009–2019	EAA Annual Congress (Scientific Committee) (2009, 2010 and 2016-2019)
2017–	XXII, and XXIII Workshop on accounting and management control (Scientific Committee)

Other Service: member of the scientific committee of XVII and XX AECA Congress, I Workshop Iberoamericano, 9th Workshop on European Financial Reporting, IV and V Jornada REFC.

Doctoral Students [First Placement]

2019	Cristina Grande [Cass Business School, UK]
2018	Facundo Mercado [Warwick University, UK]
2016	Dina Abu Rous [Zayed University, Dubai]
2016	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]
2009	Miguel Morel [Pontificia Universidad Catolica Madre y Maestra, Dominican Republic]

Academic and Professional Memberships

European Accounting Association (EAA), American Accounting Association (AAA), Accounting & Finance Association of Australia and New Zealand (AFAANZ), Spanish Accounting Association (AECA), Spanish Association of Accounting Professors (ASEPUC)