

Nieves Carrera

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Accounting and Management Control Department

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Education

- Ph.D. Business Administration and Quantitative Methods. Carlos III University, Madrid, Spain. 2003
- B.S. Economics (5-years degree), University of Vigo, Spain. 1996

Current and Previous Academic Positions

- Associate Professor in Accounting, IE Business School, Madrid (Spain). Since 2010
- Assistant Professor in Accounting, IE Business School, Madrid (Spain), 2005-2010
- Lecturer in Accounting and Finance, University of Manchester (UK). 2003-2005
- Teaching assistant in Accounting and Finance, Carlos III University, Madrid (Spain). 1997-2003

Teaching Experience

- Auditing and Assurance (Undergraduate and master level)
- Auditing Research (Ph.D. Class)
- Corporate Governance (MBA Level)
- Financial Accounting (Undergraduate Level; MBA Level)
- Financial Reporting and Analysis (MBA Level)
- Financial Statement Analysis (Undergraduate Level; MBA Level)
- Fundamentals of Accounting (Ph.D. Class)

Research Interests

- Empirical Research in Auditing –audit market; audit regulation.
 - Accounting and Auditing profession
 - Accounting History
 - Financial Reporting Issues –content of annual reports; financial reporting quality; audit committees.
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Publications and Research

Research Articles

Bianchi, P., Carrera, N., and Trombetta, M. (2020). "The effects of auditor social and human capital on auditor compensation: Evidence from the Italian small audit firm market". *European Accounting Review*. *European Accounting Review*, Vol. 29(4): 693-721.

Carrera, N. and Trombetta, M. (2018). Editorial. "Small is big! The role of "small" audits for studying the audit market". *Revista Contabilidade e Finanças*, Vol. 29(76): 9-15.

Carrera, N. (2017). "What do we know about accounting in family firms?" *Journal of Evolutionary Studies in Business*, Vol. 2(2): 97-159.

Baskerville, R., Carrera, N., Gomes, D., Lai, A., and Parker, L. (2017). "Accounting historians engaging with scholars inside and outside accounting: Issues, opportunities and obstacles". *Accounting History*, Vol. 22(4): 403-424.

Carrera, N., Sohail, T. and Carmona, S. (2017). "Audit committees' social capital and financial reporting quality". *Accounting and Business Research*, Vol. 47(6): 633-672.

Doadrio, L., Alvarado, M., and Carrera, N. (2015). "The reform of the Spanish accounting standards: An analysis of the institutional framework". *Spanish Accounting Review*, Vol. 18(2): 200-216.

Carrera, N. and Carmona, S. (2013). "Educational Reforms set Professional Value: The Spanish Audit Profession (1944-1988)". *Abacus: A Journal of Accounting, Finance and Business Studies*, Vol. 49(1): 99-137.

Gómez-Aguilar, N.; Ruiz-Barbadillo, E.; Biedma-López, E. and Carrera N. (2012). "Auditing Standards related to Going Concern Evaluations and the Expectations Gap: Evidence from the Spanish Audit Market". *International Journal of Critical Accounting*, Vol. 4, No. 5/6: 483-510.

Ruiz-Barbadillo, E.; Gómez-Aguilar, N. and Carrera, N. (2009). "Does Mandatory Audit Firm Rotation Enhance Auditor Independence? Evidence from Spain". *Auditing: A Journal of Practice & Theory*, Vol. 28(2): 113-135.

Gómez-Aguilar, N.; Ruiz-Barbadillo, E. and Carrera, N. (2009). "Auditing Standards related to Going Concern Evaluations and the Expectations Gap: Evidence from the Spanish Audit Market", *Revista de Economía Aplicada*, Vol. 49: 105-134.

Carrera, N.; Carmona, S. and Gutiérrez, I. (2008). "Human Capital, Age and Job Stability: Evidence from Spanish Certified Auditors (1976-1988)", *Accounting and Business Research*, Vol. 38(4): 295-312.

Carrera, N.; Gómez-Aguilar, E.; Ruiz-Barbadillo; and Humphrey, C. (2007). "Mandatory Audit Firm Rotation in Spain: A Policy that was never Applied", *Accounting, Auditing and Accountability Journal*, Vol. 20 (5), 671-701.

Ruiz-Barbadillo, E. Gómez-Aguilar, N. and Carrera, N. (2006). "Evidencia Empírica sobre el Efecto de la Duración del Contrato en la Calidad de la Auditoría: Análisis de las Medidas de Retención y Rotación Obligatoria de Auditores". *Investigaciones Económicas*, Vol. XXX (2), 283-316.

Carrera, N.; Gutiérrez, I; and Carmona, S. (2005). "Concentración en el Mercado de Auditoría en España: Análisis Empírico del Período 1990-2000". *Revista Española de Financiación y Contabilidad*, 34: 423-457.

Carrera, N.; Gutiérrez, I. and Carmona, S. (2001). "Gender, the State and the Audit Profession: Evidence from Spain (1942-1988)". *The European Accounting Review*, Vol. 10 (4), 803-815.

Other Articles (non-peer reviewed publications)

Bafundi, A., Columbano, C. and Carrera, N. (2018). "Divulgación de información por parte del gobierno y reacción del mercado de valores: análisis del caso español". *Cuadernos de Información Económica*, Vol. 266 Oct/Nov: 59-72.

Antonelli, V., Carrera, N. and Napier, C. (2019). Introduction to the Special Issue "Banks and Financial Institutions in Historical Perspective". *Revista Contabilità e cultura aziendale*. DOI: 10.3280/CCA2018-001002.

Carrera, N., Goh, J.M., and Hoffman, R. (2016). "European banks' annual reports: Comparative analysis of complexity and tone". *Spanish Economic and Financial Outlook*. Vol. 5(3): 29-41.

Carrera, N., Goh, J.M., and Hoffman, R. (2016). "Complejidad y Tono de los Informes Anuales". *Cuadernos de Información Económica*. Vol. 253: 77-89.

Carrera, N. (2010). "Creative Accounting and Financial Scandals in Spain", in "*Creative Accounting, Fraud and International Scandals*" Edited by Michael Jones (University of Cardiff, UK). John Wiley & Sons, Ltd. London.

Carrera, N. (2005). "Norma de Auditoría y Gap de Expectativas: Análisis del Caso Español", in *La Contabilidad Como Magisterio: Homenaje al Profesor Rafael Ramos* (edited by Universities of Seville and Valladolid).

Carrera, N. (2005). "Modelo de Determinación de Honorarios de Auditoría: Revisión de la Literatura Internacional". *Monografía de las II Jornadas de Auditoría* (University of Seville), Seville, Spain.

Working Papers

"Do experience and gender influence auditors' moral awareness? A neurocognitive approach and survey evidence", with B. Van Der Kolk. December 2020 (under review).

"Institutional logics and risk management practices in government entities: Evidence from Saudi Arabia", with P. El Murr. December 2020 (under review).

"Accounting in the transition from a Medieval to a Modern State: The case of Spain 1490-1510", with M. Carmona and S. Carmona. WIP.

"Audit reports in public sector entities: Evidence from Spanish public universities", with M. Mareque and F. López-Corrales). WIP.

Conference Presentations (since 2015)

"Institutional logics and risk management practices in government entities: Evidence from Saudi Arabia", with P. El Murr. 14TH EIASM COLLOQUIUM ON ORGANISATIONAL CHANGE AND DEVELOPMENT. December 8, 2020 – ONLINE

"Institutional logics and risk management practices in government entities: Evidence from Saudi Arabia", with P. El Murr. *8th Annual Conference on Risk Governance*, University of Siegen. October 2020. ONLINE.

“Does Expertise Influence Auditors’ Ethical Decisions? A Neurocognitive Perspective and Survey Evidence”, with B. Van Der Kolk, EAA Paphos (Cyprus), 29-31 June 2019.

“Does Expertise Influence Auditors’ Ethical Decisions? A Neurocognitive Perspective and Survey Evidence”, with B. Van Der Kolk, XXIV Konopka, Coimbra (Portugal), 24-25 January 2019.

“The Determinants of Individual Auditor Compensation: Evidence from the Small Audit Firm Market for Private Clients”, with Bianchi, P. and Trombetta, M. EAA Valencia (Spain), 10-12 Mayo 2017.

“The Determinants of Individual Auditor Compensation: Evidence from the Small Audit Firm Market for Private Clients”, with Bianchi, P. and Trombetta, M. VI Workshop on Audit Quality, Florence (Italy), 30 September-1 October 2016.

“Audit Committee Interlocks and Financial Reporting Quality”, with T.Sohail y S.Carmona; AAA Nueva York, 8-11 Agosto 2016.

“Accounting in the transition from a Medieval to a Modern State: The case of Spain 1490-1510”, with M. Carmona and S. Carmona. AAA Nueva York (USA), 8-11 August 2016.

“The Determinants of Individual Auditor Compensation: Evidence from the Small Audit Firm Market for Private Clients”, with Bianchi, P. and Trombetta, M. XXI Workshop Memorial Raymond Konopka”, Valencia, Spain, 29-30 June 2016.

“Accounting in the transition from a Medieval to a Modern State: The case of Spain 1490-1510”, with M. Carmona and S. Carmona. *The Eighth Accounting History International Conference*, 19-21 August 2015. Ballarat (Australia).

“Audit Fees and Auditor Social Capital” was presented at the Seminar Series of RMIT (Melbourne, May 2015) and Griffith University (Brisbane, August 2015).

Most Recent Research Projects (Funded)

- Member of the project “**Transparency Reports: A Longitudinal Study**” (with **M. Trombetta (Principal Researcher), S. Carmona, B. Van der Kolk and A. Wilford**). Project funded by the Ministry of Science, Innovation and Universities. 2020.
 - Principal Researcher of the project “**Government Disclosures and Market Reaction: Evidence from Spain**” (with **A. Bafundi and C. Columbano**). Project funded by FUNCAS, an agency of the Spanish Federation of Savings Banks dedicated to economic and social research.
 - Principal Researcher of the project “**Financial Reporting Strategy of European Banks**” (with **J.M. Goh and R. Hoffmann**). Project funded by FUNCAS, an agency of the Spanish Federation of Savings Banks dedicated to economic and social research. 2014.
 - Principal Researcher of the project “**The contribution of control and accountability mechanisms to the transition from the Middle Ages to modernity**”. Project funded by Fundación Ramón Areces. 2012.
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Professional Service

- **Associate Editor:** *Spanish Journal of Finance and Accounting (Revista Española de Financiación y Contabilidad)* (since 2014).
- **Member of the Editorial Advisory Board:**
 - *Accounting and Business Research* (since 2017)
 - *Accounting and Cultures* (since 2016)
 - *Accounting, Auditing and Accountability Journal* (since 2011)
 - *Accounting History* (since 2015)
 - *Journal of Accounting and Public Policy* (since 2019)
- **Ad-hoc Reviewer:**
 - *Accounting and Business Research*
 - *Accounting, Auditing and Accountability Journal*
 - *Accounting and Business Research*
 - *Accounting History*
 - *Advances in Accounting*
 - *Accounting in Europe*
 - *Auditing: A Journal of Practice and Theory*
 - *Critical Perspectives on Accounting*
 - *Corporate Governance: An International Journal*
 - *De Computis*
 - *European Accounting Review*
 - *Economic Research*
 - *INNOVAR*
 - *International Journal of Auditing*
 - *Investigaciones Económicas*
 - *Journal of Accounting and Public Policy*
 - *Journal of Accounting Education*
 - *Journal of Management and Governance*
 - *Management Research*
 - *Meditari Accounting Research*
 - *Moneda y Crédito*
 - *Qualitative Research in Accounting and Management*
 - *Investigaciones Económicas*
 - *Spanish Accounting Review*
 - *Spanish Journal of Finance and Accounting*
 - *Sustainability Accounting, Management and Policy Journal*
- **Discussant/Chair – Conferences (in the last two years):** 2nd Webinar Italian Society of Accounting History (July, 13, 2020), 8th Workshop on Audit Quality (Online. October 9-10, 2020), International Seminar in Accounting History (several editions); EAA (several editions); APIRA (2013).
- **Member of the Scientific Committee of Congresses/Workshops (in the last two years):** EAA 2019, Konopka Workshop 2019; APIRA 2019.
- **Book Reviewer:** Prentice Hall; John Wiley & Sons.
- **Evaluator of Research Projects for Several Agencies:** *Agencia Nacional de Evaluación y Prospectiva* (Spanish Ministry of Science and Technology). *Agencia Andaluza de Evaluación* (Andalucian Regional Government).

Other Professional Activities

- **Presentations in Education-related Workshops/Colloquiums:**
 - **EAA Online Education Workshop, June 19, 2020:** Presentation *“Challenges and Opportunities for On-line Accounting Education”* (with M. Trombetta). Workshop moderated by Philip Joos.
 - **ASEPUC, September 22, 2016.** Jornada sobre el uso de elementos audiovisuales para la docencia. [Workshop on the use of audiovisual materials in teaching]. Presentation: *“Sociedad Digital: Nuevas Formas de Aprender, Nuevas Formas de Enseñar”*. [Digital Society: New Ways of Learning; New Ways of Teaching]. UNED, Madrid (Spain).
 - **X Jornada ASEPUC de Docencia en Contabilidad [Teaching in Accounting]. October, 23 2015.** Presentation: *“Trabajos Fin de Grado: Reflexiones y Perspectivas de Futuro”* [“Some Thoughts and Prospects on the Bachelor’s Final Project”]. Universidad de Jaén, Jaén (Spain).

- **Member Dissertation Committees:**
 - *Claudio Columbano* (IE Business School, IE University, December 2020)
 - *Rubén Porcuna* (Universidad de Valencia, July 2017)
 - *Andrea Bafundi* (IE Business School, IE University 2016)
 - *Dina Abu Rous* (ESADE Business School, Universidad Ramon Llul, May 2016)
 - *Pietro Bianchi* (IE Business School, IE University, June 2014)
 - *Eva Chamorro* (University of Jaén; July 2011)
 - *Claudia Mogotocoro* (University of Jaén; July 2010)

- **Member of the Ethics Committee** of IE Business School (IE University) since 2008.

- **Member of the Audit Committee** of the Royal Spanish Football Federation (Real Federación Española de Fútbol) since October 2018.