

ARACELI MORA

Araceli is a Full professor in Accounting and Finance, at the Universidad de Valencia (Spain).

She served to the EAA in the past as member of EAA-Financial Reporting Standard Committee, Board Member as elected representative of Spain, member of the Management Committee and member of the Scientific Committee, as well as the Deputy Chair of the EAA 40th Annual Congress organizing committee celebrated in Valencia. She is Past Editor of *Accounting in Europe* and Editorial Board Member of *Accounting in Europe*, *European Accounting Review* and *Accounting and Business Research*, among others

She was involved in the past three major accounting regulation research projects financed by the European Commission (as trained researcher in “The regulation of the accounting requirements of financial reporting in the EU”, and as faculty member in HARMONIA and in INTACCT). Her main research interest had focused on IFRS, conservatism and earnings management, bank accounting, effects on accounting standards and research impact. She has published in *European Accounting Review*, *Accounting in Europe*, *Accounting and Business Research*, *Journal of Business Finance and Accounting*, *Abacus*, *Accounting Auditing and Accountability Journal* or *Journal of Accounting Education*, among others and has organized several international workshops (as EUFIN, Siena workshop on accounting regulation, or IASB *Research Forum*, among others)

She is Member of the EFRAG Academic Panel since 2017, and past member of EFRAG-TEG, and has elaborated reports as well as comment letters addressed to IASB and or EFRAG, Spanish Standards setters, enforcers and other regulatory bodies and professional institutions.

Her teaching activities has been mostly focused on IFRS and Consolidation at the degree, master and PhD level.