

CURRICULUM VITAE

PERSONAL DATA

Ester Oliveras Sobrevias
June 10, 1972
Barcelona, Spain

EDUCATION

- 1999 PhD, Department of Accounting and Financial Services, University of Central Lancashire (United Kingdom), recognized by the Spanish Government in October 2004.
- 2002 Undergraduate studies in Business Administration, Universitat Oberta de Catalunya (Spain).
- 1994 European Diploma in Business and Management, University of Portsmouth (United Kingdom).
- 1994 Undergraduate studies in Business, Universitat de Vic (Spain).

EMPLOYMENT

- From 2007 Profesor Lector, Universitat Pompeu Fabra.
- 1999-07 Assistant professor (Tenure-track), Universitat Pompeu Fabra
Teaching areas: Cost Accounting, Financial Accounting.
- 1995-98 Research studentship at the University of Central Lancashire (United Kingdom).
- 1994-95 Research Assistant at Ashridge Management College (United Kingdom).

PUBLICATIONS

Refereed Journals

- 2008 "Reporting Intellectual Capital in Spain", (with Gothworpe, C., Kasperskaya, Y., Perramon, J.) *Corporate Communications: An International Journal*, forthcoming.
- 2007 "Elecciones contables: Implicaciones para las decisiones de concesión de crédito", (with Moya S.) *Universia Business Review (accepted for publication)*
- 2006 "Voluntary adoption of IFRS in Germany: A Regulatory Impact Study" (with Moya S), *Corporate Ownership and Control*, Vol. 3, Issue 3, pp. 138-147.
- 2005 "The Changing Relationship between Tax and Financial Reporting in Spain" (with Puig X.), *Accounting in Europe*, Volume 2, pp. 195-207.

- 2004 "La utilització de los datos sectoriales para complementar el análisis de los estados financieros" (with Moya, S.) *Revista de Contabilidad y Dirección, Monográfico en Análisis de Empresas*, pp. 53-69.
- 2004 "La relación entre el cambio cultural y la contabilidad de gestión. El caso de España" (with Amat, O.) *Revista Iberoamericana de Contabilidad de Gestión*, Vol. 2, No. 4, pp. 181-205..
- 2004 "Propuestas para combatir la contabilidad creativa" (with Amat, O.) *Universia Business Review*, num. 1, pp. 10-17.
- 2002 "La medició dels intangibles como a solució a les insuficiències de la comptabilitat financera" *Revista Econòmica de Catalunya*, num. 45, pp. 102-113.
- 2001 "Revista Española de Financiación y Contabilidad (1985-1999): Un análisis retrospectivo" (with Amat, O., and Blake, J.) *Revista Española de Financiación y Contabilidad*, april-june, Vol. XXX, No. 108, pp. 349-391.
- 2001 "The ethics of creative accounting - some Spanish evidence" (with Blake, J., Bond, R. and Amat, O.) *Business Ethics: A European Review*, Vol. 9, Num. 3, July, pp.136-142.
- 1998 Análisis de autores, citas y revistas de contabilidad en España" (with Amat, O., Blake, J. and Gowthorpe, C.) *Revista Española de Financiación y Contabilidad*, July-September, pp. 821-850.

Book reviews

- 2001 "Fraser and Ormiston, Understanding Financial Statements" *Issues in Accounting Education*, Vol 16.
- 1999 "Las empresas gacela en Cataluña" *Economía Industrial*, no. 326, pp. 11-12.

Non-refereed Journals

- 2006 "La información financiera segmentada e intermedia segon las NIFF" Harvard Deusto Finanzas y Contabilidad, Número 70, March-April, pp. 38-45
- 2004 "Estados financieros segmentados: líneas de negocio y ámbitos geográficos", Harvard Deusto Finanzas y Contabilidad, Número 60, July-August, pp. 28-33.
- 2003 "The Balanced Scorecard: Driver of Business Growth" *International Accountant*, Issue 20, pp. 32-35.
- 2001 "How Accountants respond to economic change" *Company Accountant*, Vol. 148, February, pp. 26-28.
- 1999 "El concepto de Imagen Fiel entre los auditores españoles" (with Blake, J., Amat, O. and Moya, S.) *Técnica Contable*, November, pp. 779-788.
- 1997 "Reflexiones en torno al contenido de la imagen fiel" (with Gowthorpe, C., Blake, J. and Amat, O.) *Técnica Contable*, February, pp. 81-90.

STAGES AT OTHER INSTITUTIONS

- 2000, 2001 Visiting lecturer at Linköping Universitet (Sweden).
- 2000 Research stage at University of Central Lancashire (United Kingdom).

GRANTS

External

- 2007-09 AGAUR “Improvement of quality teaching in the accounting area”, Main researcher: E. Oliveras.
- 2007 Ara-Coop “Adoption of the New Accounting Requirements (PGC 2007) to organisations with the legal structure of Cooperatives”.
- 2006 ACCID “Impacto de las NIC/NIF sobre el resultado empresarial” Main researcher: E. Oliveras
- 2003-04 Institut d’Economia i Empresa Ignasi Villalonga “Intellectual Capital in Companies based in the Euram region” Main researcher: Ester Oliveras
- 2001-03 Ministerio de Ciencia y tecnologia "Measuring Intellectual Capital in Spanish Companies" (2001-2003) Main researcher: O. Amat.

Internal

- 2005-07 Teaching innovation: Title of project: “Adaptation of the subject Cost Accounting II to the requirements of the European Union”.
- 2004-05 Teaching innovation: Title of project: “Adaptation of the Cost Accounting subject, syllabus and methodology, to the requirements of the European Union”. Director of project: E. Oliveras.
- 2003-04 Teaching innovation: Title of project: “Creation of an Accounting Glossary”. Director of project: E. Oliveras.
- 2000-01 Teaching innovation. Title of project: “Innovation program in teaching the subject of “Cost Accounting”. Director of project: O. Amat.
- 1999-00 Teaching Innovation. Title of project: “Innovation program in teaching the subject ‘Introduction to Cost Accounting”. Director of project: O. Amat.

COURSES AND SEMINARS ATTENDED

- 1997 "New approaches to University Teaching" Lancaster University (United Kingdom).
- 1997 "Qualitative Research: semi-structured interviewing”, London School of Economics.

RELEVANT WORKING PAPERS AT UPF

- 2004 "The Changing Relationship between Tax and Financial Reporting in Spain" (with Nobes, C., Puig, X.). *Submitted to Accounting in Europe.*
- 2004 "Reporting Intellectual Capital in Spain" (with Kasperskaya, Y.)
- 2003 "Ethics and creative accounting: Some Empirical Evidence on Accounting for Intangibles in Spain" (with Amat, O.).
- 2003 "Earnings management in Spain. Some evidence from companies quoted in the Spanish Stock Exchange" (with Amat, O., Perramon J.)
- 2001 "Teaching, research and service: experience and opinions of accounting academics in Spain and in the United Kingdom".
- 2001 "One Hundred Issues of Revista Española de Financiación y Contabilidad (REFC)- Insights into Trends in the Spanish Academic Community" (with Amat, O.) *Published in Revista Española de Financiación y Contabilidad.*
- 2000 "The Ethics of Creative Accounting: Some Spanish Evidence" (with Amat, O. and Blake, J.). *Published in Business Ethics: a European Review.*
- 1999 "Spanish auditors and the "True and Fair View"" (with Amat, O. and Blake, J.). *Published in Técnica Contable.*
- 1999 "Variations in National Management Approaches" (with Amat, O. and Blake, J.). *Published in Universia Business Review.*
- 1998 "A portrait of the Spanish Accounting Community" (with Amat, O., Gowthorpe, C., and Moya S.). *Published in Revista Española de Financiación y Contabilidad.*

CONFERENCES (LAST 5 YEARS)

- 2008 "Analysis of the effects of ICT uses and new organizational human values on the explanation on the firm's efficiency" 15th International Symposium on Ethics, Business and Society, Barcelona, 16th-17th May.
- 2007 "Intangibles Productivity: Empirical Evidence from Spanish firms" 30th Annual Congress of the European Accounting Association, Lisbon, Portugal, 25-27 April.
- 2006 "Reporting Intellectual Capital in Spain" Workshop en contabilidad y control de gestión, Barcelona 26 y 27 Enero.
- 2006 "Becoming an Accounting Academic in Spain: A Feasible Objective? 29th Annual Congress of the European Accounting Association, Dublin, Ireland.
- 2005 "The changing relationship between tax and financial reporting in Spain", XIII Congreso AECA, Oviedo 22 a 24 Septiembre.

- 2004 “Reporting Intellectual Capital in Spain 2000-2002” International Congress in Intellectual Capital, Helsinki.
- 2004 “Ethics and creative accounting: some empirical evidence on accounting for intangibles in Spain”, 13th Symposium on Ethics, Business and Society, Barcelona.
- 2003 “The analysis of the Balanced Scorecard assumptions on empirical evidence from dynamic enterprises”, XXVI Annual Congress of the European Accounting Association, Seville.
- 2003 “Earnings management in Spain. Some evidence from companies quoted in the Spanish Stock Exchange”, XXVI Annual Congress of the European Accounting Association, Seville.
- 2002 “Accounting for intangibles and creative accounting” The transparent enterprise. The Value of Intangibles, Madrid.
- 2002 “The Balanced Scorecard hypothesis and the drivers of Business Growth” XXV Annual Congress of the European Accounting Association, Copenhagen.
- 2002 “Management Control in Non-Profit Organizations: The Case of the Professional Association of Economists in Spain” XXV Annual Congress of the European Accounting Association, Copenhagen.

ACTIVITIES AT UPF

- Since 2006 Deputy Director of the Escola d’Empresarials.
- 2003-2006 Coordinator for the exchange programmes with Linköping University (Sweden), Växjö University (Sweden), University of Copenhagen (Denmark), Norway NHH (Norway), Helsinki School of Economics (Finland) and Cass Business School (United Kingdom),
- 2000-2003 Coordinator for the exchange programmes with Linköping University (Sweden) and University of Central Lancashire (Preston, United Kingdom).
- Since 2003 Coordinator of the accounting teaching area.

OTHERS

- Member of: EAA, ASEPUC and ACCID.
- Reviewer for the Symposium on Ethics in Accounting, Philadelphia, August 2000.
- Referee for: "*Economía Industrial*", "*Issues in Accounting Education*", "*Barcelona Management Review*", "*Intelligent Systems in Accounting, Finance and Management*" and "*Universia Business Review*".
- Member of the ACCID Commission in Management Accounting.

- I attend regularly the seminars organized at UPF to improve teaching skills

May 14, 2008