

Part A. Personal Information

DATE	29/11/2022
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Surname(s)	García Lara
Forename	Juan Manuel

Researcher codes	WoS Researcher ID (*)	I-4081-2015
	SCOPUS Author ID(*)	57193099648
	Open Researcher and Contributor ID (ORCID)	orcid.org/0000-0002-3808-5279

(*) At least one of these is mandatory

A.1. Current position

Post/ Professional Category	Full Professor (Catedrático)	
UNESCO Code	530301	
Key Words	Financial Accounting, Conservatism, Corporate Governance, Corporate Finance, Gender	
Name of the University/Institution	Universidad Carlos III de Madrid	
	Department/Centre	Department of Business Administration – Faculty of Social Sciences and Law
	Full Address	Calle Madrid 126B – 28903 Getafe (Madrid), Spain.
	Email Address	jmqlara@emp.uc3m.es
	Phone Number	+34 916248657
Start date	At the university (Jan. 2005). As full professor (April 2016)	

A.2. Education (title, institution, date)

Year	University	Degree	Title
1999	Univ. Valencia	First degree	BSc Business Administration
		Masters (if appropriate)	
2002	Univ. Valencia	PhD	PhD Business Administration

A.3. Indicators of Quality in Scientific Production (See the instructions)

<p>3 Research “Sexenios”: 2001-2006; 2007-2012; 2013-2018. 25 JCR publications Google Scholar h-index: 19 (Oct 2019). Total cites in Google Scholar: +3,000 (May 2021) Theses advised: 5 (see details in Section C.9 below) SSRN: More than 10,000 downloads. Author rank: approx. 5,000 Web of Science total cites: 477 cites. H-index: 10. (up to 2019) Web of Science citations last five years (2015-2019): 322 (64,4 per year) up to 2019 Scopus total cites: 636 cites. H-index: 11 up to 2019 Scopus citations last five years (2015-2019): 401 (80,2 per year) Scopus CiteScore: 5 D1 Publications, 8 Q1 Publications. Up to 2019</p>
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Part B. Free Summary of CV (Max. of 3.500 characters, including spaces)

<p>My research focuses on financial accounting, dealing with the links of financial reporting with a) corporate governance, and b) corporate financing and investment. Prior to joining Carlos III, where I am now full professor, I was a faculty member at Lancaster University (UK).</p>

I have been very active in publishing in the reference journals in the field, including publications (one or several) in journals like *Journal of Accounting & Economics*, *Review of Accounting Studies*, *Journal of Business Finance & Accounting*, *European Accounting Review*, *Journal of Corporate Finance*, *Journal of Banking and Finance*, and many others.

I am editor in chief (since 2016) of one of the European leading journals in accounting, *Accounting and Business Research (ABR)*, of which I was already associate editor from 2014. *ABR* appears in the Q1 in Scopus, and Q2 in the JCR (Business-Finance). The journal was edited for the first time in 1970. It is sponsored by the ICAEW (Institute of Certified Accountants in England and Wales), and it is currently published by Taylor&Francis. I am also an editorial board member at *European Accounting Review* and *Journal of Business Finance & Accounting*. Occasionally, I have also served as ad-hoc Associate Editor for *European Accounting Review*. I have also contributed to the development of the discipline in Spain, being associate editor of the *Spanish Journal of Finance and Accounting (REFC)* from 2010 to 2015.

My most significant publication is a 2016 article in *Journal of Accounting and Economics (JAE)*. This is the journal with a greater impact factor among accounting journals (JCR 2016 Business-Finance I.F.: 3.83; 3/96). To give you a grasp of the difficulty in publishing in this journal, in the period 2013 – 2016 (four full volumes), only 15 papers were published with at least one co-author affiliated to a European institution. This publication also highlights that I am research active, as I am targeting and publishing now in the most reputed journals. I have many other studies in the publication pipe-line. Apart from this publication in *JAE*, my other two most relevant publications are in *Review of Accounting Studies (RAST)* also typically considered among the top 5 journals in accounting. It is also noteworthy the interest in my research, because according to *Publish or Perish* (based on Google Scholar citations), these three papers (the one in *JAE* and the two in *RAST*), were the most cited ones in that year for their respective journals. Given that most of the papers published in *JAE* and *RAST* come from top US institutions, this is also a notable achievement, in my view, and shows the wide interest of the community in my research.

I present regularly in the seminar series of top European schools (LSE, Manchester, Tilburg, City University of London, Mannheim, Humboldt, Bocconi, IE, Bristol, Pompeu...), and my PhD students have been hired as assistant professors by prestigious institutions (Stockholm School of Economics, Copenhagen business school, Bristol Univ., Univ. of Adelaide...).

Regarding fund-raising, I have been research director of four national projects from the Ministry of Economy and Competitiveness, and I have participated in two EU projects. I have also led the bid for an ETN which received very high marks (with LSE, Tilburg, Mannheim, HEC Paris and Humboldt as members).

Finally, as head of the Department of Business Administration at Carlos III (since 2017), I have a wide view of the research in all the business-related areas (accounting, finance, management and marketing).

Part C. Relevant accomplishments

C.1. Selected Publications

García Lara, J.M., Penalva, J., Scapin, M. "Financial Reporting Quality Effects of Imposing (Gender) Quotas on Boards of Directors" (2022). *Journal of Accounting and Public Policy*. Vol. 41(2), 106921.

Zhang, Y., García Lara, J.M. and Tribó, J.A. (2020): "Unpacking the black box of trade credit to socially responsible customers", *Journal of Banking and Finance*. Vol. 119, 105908.

García Lara, J.M.; García Osma, B., Penalva, F. (2020): "Conditional conservatism and the limits to earnings management", *Journal of Accounting and Public Policy*. Vol. 39(4).

Beuselinck, C. Blanco, B., García Lara, J.M. (2017): "The Role of Foreign Shareholders in Disciplining Financial Reporting" *Journal of Business Finance and Accounting*. Vol. 44(3&4), 448-479.

García Lara, J.M.; García Osma, B., Mora, S., Scapin, M. (2017): "The Monitoring Role of Female Directors over Accounting Quality", *Journal of Corporate Finance*. Vol. 45, 651-668.

Di Meo, F., García Lara, J.M., Surroca, J. (2017): "Managerial Entrenchment and Earnings Management". *Journal of Accounting and Public Policy*. Vol. 36(5), 399-414.

García Lara, J.M.; García Osma, B., Penalva, F. (2016): "Accounting conservatism and firm investment efficiency", *Journal of Accounting and Economics*. Vol. 61(1): 221-238.

Blanco, B.; García Lara, J.M., Tribo, J.A. (2015): "Segment disclosure and cost of capital", *Journal of Business Finance & Accounting*. Vol. 42(3&4): 367-411.

García Lara, J.M.; García Osma, B., Penalva, F. (2014): "Information consequences of accounting conservatism", *European Accounting Review*. Vol. 23(2): 173-198.

García Lara, J.M.; García Osma, B., Penalva, F. (2011): "Conditional Conservatism and Cost of Capital", *Review of Accounting Studies*. Vol. 16(1): 247-271.

García Lara, J.M.; García Osma, B., Penalva, F. (2009): "Accounting Conservatism and Corporate Governance", *Review of Accounting Studies*. Vol. 14(1): 161-201.

C.2. Selected Research Projects and Grants

Ministerio de Ciencia e Innovación – PID2019-111143GB-C32

Title: "MULTIFACETED ACCOUNTING: FROM KEEPING A HEALTHY FINANCIAL SYSTEM TO ESG REPORTING"

June 2020 - May 2024 Grant Awarded: 45.254€

Research Director: Juan Manuel García Lara

Ministerio de Economía y Competitividad – ECO2016- 77579-C3-2-P

Title: "Sobre la estrategia corporativa de comunicacion financiero-contable: elecciones y objetivos"

January 2017 - December 2019 Grant Awarded: 14.000€ + salary 1PhD student

Research Director: Juan Manuel García Lara

Ministerio de Economía y Competitividad - ECO2013-48328-C3-3-P

Title: "Informacion contable y gobierno corporativo: efectos sobre la financiacion empresarial, las politicas de inversion y el valor de la empresa."

January 2014 - December 2016 (extended to 2017) Grant Awarded: 30.800€

Research Director: Juan Manuel García Lara, UC3M (Co-Director: Encarna Guillamón)

Ministerio de Ciencia y Tecnología ECO2010-19314 (subprograma ECON)

Title: "Elecciones contables: efectos informativos vs efectos operacionales"

January 2011 - December 2013 (extended to 2014) Grant Awarded: 89.540€

Research director: Juan Manuel García Lara (Universidad Carlos III de Madrid)

Proyecto europeo. Comisión Europea. Programa Marie Curie MRTN-CT-2006-035850.

Title: INTACCT (European IFRS Revolution: Compliance, Consequences, Policy Lessons)

September 2006 - December 2010 Grant Awarded: 2.385.000€

Research director: Peter F. Pope (Lancaster University, now in Bocconi)

My role in the project: faculty member

C.3. Contracts

C.4. Patents and other IPR

C.5, C.6, C.7... Other

C.5. Institutional Responsibilities

Since April 2017: Head of the Department of Business Administration. Universidad Carlos III. Largest department in the University. Includes Accounting, Finance, Management and Marketing.

C.6. Editorial responsibilities

Editor in chief (2016-): Accounting and Business Research (2018, JCR Business Finance 26/103). Q1 Scimago (Accounting), Q1 Scopus CiteScore (Accounting)

Associate Editor (2014-2015): Accounting and Business Research

Associate Editor (2010-2015): REFC/Spanish Journal of Finance and Accounting

Editorial Board Member: European Accounting Review (2012-). Occasionally served as ad-hoc associate editor.

Editorial Board Member: Journal of Business Finance & Accounting (2014-)

Ad-hoc reviewer (among many others): The Accounting Review, Review of Accounting Studies, Contemporary Accounting Research, Strategic Management Journal, Abacus, Accounting Horizons, Journal of Accounting and Public Policy, Corporate Governance: An International Review, British Accounting Review, Journal of Management, Journal of Corporate Finance, Journal of Accounting Auditing and Finance.

C.7. Review work for national research plans and other institutions

Ad-hoc reviewer for Agencia Nacional de Evaluación y Prospectiva (ANEP).

Member of the commissions of experts i+d+i Ministerio de Economía y Competitividad for the assessment of the national research projects (years 2012, 2014 and 2018).

Participation in promotion processes to full or associate professor at several Spanish and non-Spanish institutions.

C.8. Research Awards

-Premio Julián Marías de la Comunidad de Madrid. Investigadores menores 40 años. 2015.

C.9. Supervision of PhD Theses

-2020. Irina Gazizova (Emplmt: Assistant prof: Stockholm School of Economics, Sweden)

-2017. Yanlei Zhang (Emplmt: Assistant prof: Copenhagen Business School, Denmark)

-2015. Mariano Scapin (Employment: Assistant professor: University of Bristol, UK)

-2013. Su-Ping Liu (Employment: Assistant professor: Wenzhou-Kean Univ., China)

-2011. Fabrizio Di Meo (Employment: Assistant professor: Univ. Alcalá, Spain)

-2010. Belen Blanco (Employment: Senior Lecturer: Univ. Adelaide, Australia)

C.10. Presentations in research seminars (by invitation, one or several times)

Tilburg, London School of Economics, Univ. Manchester, City University London, Essex, Durham, Bristol, Glasgow, Mannheim, Humboldt Berlin, Bocconi, Padova, ESSEC Paris, HEC Lausanne, WHU School of Management, Stockholm School of Economics, University College Dublin, ISCTE Lisbon, University Federico II Naples, Univ. Técnica de Lisboa, Universidade de Porto, Tech. University Cyprus, Universitat Pompeu Fabra, Instituto de Empresa Business School Madrid, Universidad de Alicante, Universidad de Navarra, Univ. Pública Navarra...

C.11. Participant in thesis committees

F. Bravo (Univ. Sevilla, 2008), E. de las Heras (Univ. Autónoma de Madrid, 2009), C. Verón (Univ. Valencia, 2010), D. Huguet (Univ. Valencia, 2014), O. Fullana (CEU, 2015), E. Scarlat (Carlos III, 2016), Claudia Imperatore (IE, 2016), Luis Porcuna (Univ. Valencia, 2017), Facundo Mercado (Carlos III, 2018), Cristina Grande (Carlos III, 2019).

C.12. Organization of scientific events

-Scientific director of the "Workshop Empirical Research Financial Accounting". From 2008. This is one of the reference events in Europe.

-Member of the scientific committee of the congresses of the European Accounting Association. Member organizing committee EAA congress 2017.

-Member scientific committee Finance Forum. Since 2015.