

CV Carmen Correa Ruiz

Name: Carmen Correa Ruiz

Affiliation - Current position: Profesor Titular de Universidad (Accounting) Universidad Pablo de Olavide.

Head of the Department of Accounting and Finance in Pablo de Olavide University – Seville (Spain) since January 2022

Research interests: Social and environmental accounting, corporate sustainability reporting, field research in organizational and accounting change, responsible management education.

Phd Thesis – Doctorado Europeo (2 external European PhD examiners) 2001. Environmental Reporting as social and institutional practice: diffusion process in an Electric Utility. Universidad Pablo de Olavide. Supervisor: Francisco Carrasco Fenech.

Fellowships

- Pre-Doctoral Fellowship from Consejería de Educación de la Junta de Andalucía, Sheffield University Management School. The University of Sheffield, Sheffield (Uk), 1/10/1998 – 31/01/1999.
- Post-Doctoral Fellowship from the European AHRECAS project, Dipartimento di Economia e Direzione Aziendale de la Università Ca' Foscari di Venecia (Italia), 1/10/2001-30/12/2001.

Research assessment (sexenio): 2. Last obtained in 17/07/2020

Main publications:

Correa-Ruiz, C., Laine, M. & Larrinaga-González, C. (forthcoming): Taking the world seriously: Autonomy, reflexivity and engagement research in social and environmental accounting. Accepted for publication in *Critical Perspectives on Accounting*.

Correa-Ruiz, C. ; Déniz-Mayor, J.J.; Descalzo-Ruiz, N. & Dillard, J. (forthcoming).The role of the social and environmental accounting community “post” pandemic. Accepted for publication in *Social and Environmental Accountability Journal*.

Carrasco, F.; Correa, C. & Larrinaga, C. (2022). Evolución de la contabilidad social y medioambiental: reflexiones sobre el papel constitutivo de la contabilidad. *Contaduría Universidad de Antioquia*, 81, 165-186. <https://doi.org/10.17533/udea.rc.n81a07>

Correa-Ruiz, C. (2019): Organisational dynamics of environmental/sustainability reporting: a case for structure and agency of collective actors, *Spanish Journal of Finance and Accounting / Revista Española de Financiación y Contabilidad*, 48(4), pp. 406–429. <https://doi.org/10.1080/02102412.2019.1632019>

Rodríguez-Gutiérrez, P., Correa, C. and Larrinaga, C. (2019), "Is integrated reporting transformative?", *Sustainability Accounting, Management and Policy Journal*, Vol. 10 No. 3, pp. 617-644. <https://doi.org/10.1108/SAMPJ-12-2017-0156>

- Correa, C. & Larrinaga, C. (2015): "Engagement research in social and environmental accounting", *Sustainability Accounting, Management and Policy Journal*, 6 (1), pp. 5 – 28. DOI: <http://dx.doi.org/10.1108/SAMPJ-09-2014-0058>
- Correa-Ruiz, C.; Albelda Pérez, E. & Carrasco Fenech, F. (2013): La sostenibilidad y el papel de la contabilidad en la gestión del cambio climático y la eco-innovación en la pyme. Cuadernos Económicos de ICE, N° 86, pp. 53-76.
- Correa-Ruiz, C. & Laine, M. (2013): Rejoinder: Respecting the past, celebrating the present, shaping the future. *Social and Environmental Accountability Journal*, 33(3), pp. 153-155. <http://dx.doi.org/10.1080/0969160X.2013.840542>
- Correa-Ruiz, C. & Laine, M. (2013): Struggling Against Like-Minded Conformity in Order to Enliven SEAR: A Call for Passion. *Social and Environmental Accountability Journal*, 33(3), pp. 134-144. <http://dx.doi.org/10.1080/0969160X.2013.768082>
- Correa-Ruiz, C. (2013): A Commentary on Integrated Reporting - A Review of Developments and their Implications for the Accounting Curriculum. *Accounting Education: An International Journal. Special Issue: Sustainability in Accounting Education*, 22(4), pp.360 - 362. <http://dx.doi.org/10.1080/09639284.2013.817800>
- Correa, C. & Moneva, J.M. (2011): Social Responsibility Accounting and Reporting in times of Sustainability Downturn/crisis. *Spanish Accounting Review- Revista de Contabilidad*, vol 11, special issue, pp. 187-211. <http://www.rc-sar.es/index.php?page=articulos&magazineId=45>
- Correa, C. (2011): Unveiling Social and Environmental Accounting Research in Spain: A Narrative of the Mobilization of the Spanish Academic Community. *Social and environmental accountability journal*, 31(1), pp.49-62. <http://dx.doi.org/10.1080/0969160X.2011.556395>
- Spence, C; Husillos, J. & Correa, C. (2010): "Social Accounting, Cargo Cult Science and the Death of Politics" *Critical Perspectives on Accounting*, 21, pp. 76-89. <http://dx.doi.org/10.1016/j.cpa.2008.09.008>
- Albelda, E.; Correa, C. y Carrasco, F.(2007): "Environmental management systems as an embedding mechanism: a research note". Special Issue of *Accounting, Auditing and Accountability Journal* "Engagement: ethical, social and environmental accounting and accountability from the inside". *Accounting, Auditing and Accountability Journal*, 20 (3) pp.403-422. <http://dx.doi.org/10.1108/09513570710748562> ISSN 0951-3574
- Caro Gonzalez; F.J. & Correa Ruiz, C. (2007). *Tourism Development, Festivals And Sustainability. En Using Events And Festivals To Develop Tourism*. pp. 75 - 89. Editores Castellanos y Oviedo.
- Moneva, J.M.; Archel, P. y Correa, C. (2006): GRI and the camouflaging of corporate unsustainability. *Accounting Forum*, 30(2), pp. 121-137. <http://dx.doi.org/10.1016/j.acfor.2006.02.001>

Correa Ruiz, Carmen (2004): "EMAS¹ y el sector servicios". En EMAS: Análisis, Experiencias e Implantación). ECOIURIS, Madrid, págs. 359-414. ISBN 84-88189-09-5

Larrinaga, C.; Carrasco, C.; Correa, C.; Llena, F.; y Moneva, J.M. (2002): Accountability and accounting regulation: the case of the Spanish environmental disclosure standard. *The European Accounting Review*, 11(4), pp. 723-740.

<http://dx.doi.org/10.1080/0963818022000001000> JCR 2012 Impact Factor: 0.654
Ranking: 57/86 (Business, Finance).

Larrinaga, C.; Moneva, J.M.; Llena, F.; Carrasco, F.; y Correa, C. (2002): Regulación contable de la información medioambiental. Monografía. Normativa española e internacional. Asociación Española de Contabilidad y Administración de Empresas. AECA, Madrid.

Larrinaga, C.; Carrasco, F.; Caro, F.; Correa, C.; y Páez, J.M. (2001): The role of environmental accounting in organisation change. An exploration of Spanish companies. *Accounting, Auditing and Accountability Journal*, 24 (2), pp. 213-239.

<http://dx.doi.org/10.1108/09513570110389323>

Carrasco Fenech, F.; Correa-Ruiz, C; Larrinaga-González, C.; Páez Sandubete, J.M.(1999). Sostenibilidad Y Cambio Contable. Una Aproximación a la Actitud de las empresas andaluzas. *Lecturas de Economía Y Medio Ambiente*, pp. 185-198. ISBN 84-922331-6-8

<http://www.uco.es/webuco/cde/InvestigacionPublicaciones/Publicaciones/LecturasEconomicasMedioAmbiente.htm>

Editorial boards

- Accounting, Auditing and Accountability Journal (AAAJ) Editorial Advisory Board, January 2016-2018
- Accounting and the Public Interest (American Accounting Association) Editorial advisory and review board, 2015-
- Social and Environmental Accountability Journal Editorial Board, March 2015-
- Member of the editorial board of the Spanish Accounting Review (RC-SAR), 2010-2012.
- Guest editor with J. Mariano Moneva of RC-SAR for the special issue on "Social Responsibility Accounting and Reporting in times of 'Sustainability downturn'?", 2011

Membership, awards and referee responsibilities

- Highly Commended Paper in the 2016 Emerald Literati Network Awards for Excellence for the article "Engagement research in social and environmental

¹ EMAS: Eco-Management and Audit Scheme.

accounting” published in *Sustainability Accounting, Management and Policy Journal*, 2015, Vol 6.

- Member of the Centre for Social and Environmental Accounting Research (CSEAR) in St. Andrews University, Scotland.
- Member of the CSEAR executive council from 2012 to 2019.
- Member of the Centre for Social and Environmental Accounting Research in Spain (Centro de investigación en contabilidad social y medioambiental – CICSMA).
- Member of the Spanish Association for University teaching staff in accounting (ASEPUC).
- Highly Commended Award – Emerald Literali Club for the article “The role of environmental accounting in organizational change. An exploration of Spanish companies”. *Accounting, Auditing and Accountability Journal*, Volumen 14, nº 2, 2001.
- Referee for academic journals: *Accounting, Auditing and Accountability journal*, *Critical Perspectives on Accounting*, *European Accounting review*, *Abacus*, *British Accounting Review*, *Spanish Accounting Review*, *Revista Española de Financiación y Contabilidad*, *Corporate Social Responsibility and Environmental Management*.

Scientific committees:

- 14th Spanish Social and Environmental Accounting Conference (CSEAR Spain), Burgos (virtual), Córdoba, October 2023.
- XXV Workshop on Accounting and Management Control "Memorial Raymond Konopka", Burgos on 23th-24th June, 2022.
- 13th Spanish Social and Environmental Accounting Conference (CSEAR Spain), Burgos (virtual), September 2021.
- 12th Spanish Social and Environmental Accounting Conference (CSEAR Spain), Navarra, September 2019
- 7th Italian Conference on Social and Environmental Accounting Research — *Accounting, Accountability and Society*, Urbino, Italy, 20th and 21st September 2018.
- XXIII Workshop on Management Accounting and Control Memorial Raymond Konopka, Badajoz, January 2018
- 11th Spanish Social and Environmental Accounting Conference (CSEAR Spain), Zaragoza, September 2017.
- XXII Workshop on Management Accounting and Control Memorial Raymond Konopka, Ourense, January 2017.
- 6th Social and Environmental Accounting Conference (CSEAR Italy), Parma, Italy, 30th June – 1st July 2016.
- VII GECAMB 2016 Portuguese CSEAR conference on Environmental Management and Accounting, Barcelós, 2016.
- XXI Workshop on Management Accounting and Control Memorial Raymond Konopka, Valencia 2016

- 38th European Accounting Association (EAA), Scientific Committee of the EAA 2015 Annual Congress in Glasgow.
- XIX Workshop on Management Accounting and Control Memorial Raymond Konopka, Burgos 2014.
- 36th European Accounting Association (EAA), Scientific Committee of the EAA 2013 Annual Congress in Paris.

Organization of International Doctoral colloquiums

- 5th Emerging Scholars Colloquium at the 30th International Congress on Social and Environmental Accounting Research, 27th – 30th August 2018, University of St Andrews, St Andrews, Scotland.
- 4th Emerging Scholars Colloquium at the 29th International Congress on Social and Environmental Accounting Research, 28th – 31st August 2017, University of St Andrews, St Andrews, Scotland.
- 3rd Emerging Scholars Colloquium at the 28th International Congress on Social and Environmental Accounting Research, 23th-25th August 2016, University of St Andrews, St Andrews, Scotland.
- 2nd Emerging Scholars Colloquium at the 27th International Congress on Social and Environmental Accounting Research, 24th-27th August 2015, Royal Holloway University of London, Egham, Surrey, England.
- 1ST Emerging Scholars Colloquium at the 26th International Congress on Social and Environmental Accounting Research, 26th-29th August 2014, University of St Andrews, UK.

Keynote speaker invitations

- VII GECAMB 2016 Portuguese CSEAR conference on Environmental Management and Accounting, Barcelós, 3-4 November 2016. Title: Scholarship and engagement: Are you lost in Social and environmental accounting research (SEAR) like me?
- Doing Qualitative Research in Accounting Workshop with Robert Scapens (Manchester Business School), John Burns (University of Exeter), Carlos Larrinaga (University of Burgos), Carmen Correa (University Pablo de Olavide), September 14, 2015 IESE Business School, Barcelona. Organizing Committee: Hanno Roberts, (Norwegian Business School; Chairman), Oriol Amat (Universitat Pompeu Fabra), Jordi Carenys (EADA), Albert Fernández (IESE) and Josep M. Rosanas (IESE).
- Research seminar on Responsible Business organized in the University of Tampere, Finland, 12-13 March 2014: “On methods and the social relevance of research”.
- Correa Ruiz, C., Laine, M. ;Thompson, I. & Dey, C. (2013): Plenary session– Futures 1 - Future Of The Field. 25th CSEAR International Congress on Social and Environmental Accounting Research, 3rd – 6th September, 2013, University of St Andrews, Scotland.
- Seminar on “Organizational discourse and managers’s discourses around sustainability: performativity and contradiction in a confrontational setting”, at

the Máster Universitario Oficial en Contabilidad y Finanzas de la Universidad de Zaragoza, Zaragoza, 19 de marzo de 2012.

- Seminar on “Qualitative research and case study research in accounting” at the Doctoral Programme in Accounting of the University of Valencia, Valencia, 1-2 marzo de 2012.
- Correa, C. and Dey, C. (2011). Impartición de Research Methods + Master Classes Sessions “Handling and Writing up Case Studies” 23rd CSEAR UK Conference, 7-9 September 2011, St. Andrews (UK).
- Seminar on Research Methods in Accounting: qualitative research at the Máster in Accounting, Auditing and Control in University of Valencia, Valencia, 7-8 junio 2010.
- “Sostenibilidad, ética, y responsabilidad social en instituciones de enseñanza superior”. Jornada de sostenibilización curricular en Ciencias Sociales y Jurídicas, 22 de septiembre de 2009, Universidad de Burgos.
- 2nd Italian CSEAR Conference on Social and environmental Accounting Research, Rimini, 17-19 September 2008

Participation in national (state and regional) funded research projects:

- RTI2018-099920-B-I00. Accounting as a mediating instrument between sustainability science and organizational behavior“.E PROYECTOS I+D+i «RETOS INVESTIGACIÓN» DEL PROGRAMA ESTATAL DE I+D+i ORIENTADA A LOS RETOS DE LA SOCIEDAD, Ministerio de Ciencia, Innovación y Universidades. Del 1 de Enero de 2019 al 31 de Diciembre de 2021.
- Utilización de la contabilidad social como mecanismo visualizador de la salud y seguridad laboral y herramienta para la contratación pública Código: INVESTUN/19/BU/0001 Entidad financiadora: JUNTA DE CASTILLA Y LEON. Del 1 de Enero de 2019 al 30 de Septiembre de 2021.
- ECO2015-65782-P, 2016. Accounting and the transformation of sustainability governance. Sosteninfo IV. Ministerio de Economía y Competitividad. IP: Carlos Larrinaga González (Universidad de Burgos). 2016-. 30.371€. Investigador.
- ECO2012-33121. Mainstreaming accounting for sustainable development in organizations and society. Ministerio de Economía y Competitividad. IP: Carlos Larrinaga González (Universidad de Burgos). 01/02/2013-31/01/2016. 31.005 €. Investigador.
- ECO2009-09937. Institucionalización de la contabilidad empresarial para el desarrollo sostenible. Ministerio de Ciencia e Innovación. IP: Carlos Larrinaga González (Universidad de Burgos). 01/01/2010-31/12/2012. 130.680 €. Investigador.
- SEJ2006-02147. Contribución de la empresa andaluza al desarrollo sostenible: información y valoración. Junta de Andalucía. IP: Francisco Carrasco Fenech (Universidad Pablo de Olavide). 11/04/2007-10/04/2010. 81.050€. Investigador.
- SEC2006-03959. Valoración e información de la contribución empresarial al desarrollo sostenible. Ministerio de Educación y Ciencia. IP: Carlos Larrinaga González (Universidad de Burgos). 01/01/2007-31/12/2009. 130.680 €. Investigador.

- HU2004-0027. Acción integrada con la Universidad de Innsbruck (Austria): "Exploring and evaluating social and environmental performance of organizations in Austrian and Spanish context. Ministerio de Ciencia y Tecnología / Österreichischer Austauschdienst (ÖAD), Viena. IP: Carmen Correa Ruiz (Universidad Pablo de Olavide). Inicio 01/01/2005 (729 días). IP.
- SEJ-111. Información, entorno y cambio organizativo. Consejería de Educación y Ciencia. Junta de Andalucía. IP: Francisco Carrasco Fenech (Universidad Pablo de Olavide). Desde 1999. Investigador.
- Corporate Social responsibility: evaluation and information. Dirección General de Universidades e Investigación de la Junta de Castilla y León, BU018A07, 2007-2009.
- Full-cost accounting systems: Integration of environmental costs in corporate annual reports. Ministerio de Ciencia y Tecnología (SEC2003-04438), 2003-2006.
- Adjustments process between management accounting systems, innovation and organizational change, Ministerio de Ciencia y Tecnología (SEC2001-2633), 2002-2004.

Participation in research projects funded by corporations and other institutions:

- Evaluation of the implementation of the note 19 on environmental information of the Spanish accounting regulation for electricity sector, funded by Asociación de Española de Contabilidad y Administración de Empresas (AECA) and Unión Eléctrica Española, 2001.
- Environmental reporting and accounting, Compañía Sevillana de Electricidad, 1997-2000.
- Information systems for sustainable management of Andalusian companies. Instituto de Desarrollo Regional de la Universidad de Sevilla, 1997-1998.

Participation in international projects

- Joint project KA2 – Cooperation for innovation and the exchange of good practices – Capacity Building in the field of Higher Education. Title: Master Studies in Sustainable Development and Management at Selected Asian Universities / MASUDEM, 2023. PROJECT ID: 101082797, CALL ERASMUS-EDU-2022-CBHE.

<https://ec.europa.eu/info/funding-tenders/opportunities/portal/screen/how-to-participate/org-details/999999999/project/101082797/program/43353764/details>

- Joint Project with the "Institut Für Organizational und Lernen, Abteilung für Controlling & Organisationskultur" from University of Innsbruck (Austria), on "Exploring and evaluating social and environmental performance of organizations in Austrian and Spanish context: performance measurement systems to account for and improve visibility of corporate social and environmental management". Ministerio de Ciencia y Tecnología, Madrid HU2004-0027, 2005-2006.

- Euroconference project: Managerial Accounting in Europe: Engaging Research and Practice. EIASM and Training and mobility of researchers-European Commission-Human Potential.
 - "Mapping diversity in practices and theories of Managerial control", Palermo (Italy), 7-11 December 1997
 - "Exploring relevance in practices and theories of Managerial control", Cork (Ireland), 26-30 September 1998
 - "The variations of managerial accounting implications for research and education", Berlin, 18-22 September 1999.

Experience as PhD Thesis-Examiner:

- Rita Isabel Miranda Almeida (2022). "Sustainability and Corporate Social Responsibility in Bottle Water Sector". Doctoral Program in economic, business and social sciences, Universidad de Sevilla.
- Fabio Fernando Pietrapiana Chiappe (2022). "Inclusión financiera: Retos y Oportunidades del sector microfinanciero en el Perú". Programa de Doctorado "Administración y Dirección de Empresas de la Universidad Pablo de Olavide. Secretaria del Tribunal.
- Mesa Pérez, E. (2021). "Accounting and risk management in the age of compliance". Universidad de Burgos.
- Stella, L. (2015). Environmental management accounting (EMA) from theory to practice. Research Doctorate program in: "Innovation, Accounting, Environment and Finance" Department of economic Studies, Università degli Studi "Gabriele d'Annunzio" Chieti – Pescara, 2015.
- Hannele, M. (2012). Interpretations of corporate talk about social responsibility. University of Tampere, Finland. Involved as external examiner.
- Kaspersen, M. (2012). External discussant at the pre-defense for Mia Kaspersen, PhD-student at Copenhagen Business School (CBS). The pre-defense was held at Department of Accounting and Auditing on September 28th 2012.
- Talalweh, Mohammad (2011): La transparencia y la información sobre responsabilidad social y medioambiental en las empresas del mundo islámico: La cultura como factor determinante. Universidad de Zaragoza.
- Azcárate Llanes, F. (2010): Los indicadores integrados y las memorias de sostenibilidad: importancia teórica, orientaciones de las principales guías internacionales y empleo en las mejores prácticas empresariales.
- Fernández Chulián, M. (2008): *"Construcción social de la sostenibilidad empresarial: el papel de la divulgación de información voluntaria"*. Universidad de Burgos.
- Colón Parrilla, S. (2008): *La contabilidad ambiental como herramienta para una economía sostenible: El caso de las compañías farmacéuticas en Puerto Rico*. Universidad de Sevilla.

- Pérez Chamorro, V. (2007): *La divulgación de la información financiera medioambiental por empresas españolas: análisis de contenido y factores determinantes*. Universidad Pablo de Olavide.

Experience as PhD thesis supervisor and Master Thesis supervisor:

- Beltrán Torres, C.Y. (2022). Estrategias de gestión de la impresión en los informes corporativos. Tesis doctoral, Universidad de Valencia. Co-dirigida con M^a Antonia García Benau.
- Breuer, E. (2013): CEO letters in times of “sustainability crisis”: An interpretive analysis within the Spanish financial sector. Master Thesis (Master of Management Research). Universidad Pablo de Olavide.
- Cuevas, B. (2012): The integrated reporting and its contribution to sustainable development: A new 'counter-sustainability' discourse? Master Thesis (Master of Management Research). Universidad Pablo de Olavide.
- Breuer, E. (2011): Sustainability reporting in the context of the current financial and economic crisis: an exploratory study within the Spanish financial sector. Master Thesis for Maître en Sciences de Gestion. Louvain School of Management, Université Catholique de Louvain. Co-supervised with Valérie Swaen.
- Palacios, A. (2010): Assurance practice in Sustainability and CSR reports: An analysis of the Spanish case. Master Thesis (Master of Management Research). Universidad Pablo de Olavide.
- Albelda, E. (2005): "El papel de la contabilidad de gestión en la mejora del comportamiento medioambiental en la organización: una aproximación desde la teoría basada en los recursos". Universidad Pablo de Olavide. Co-supervised with Francisco Carrasco Fenech.