

## CURRICULUM VITAE

### CONTACT DETAILS:

#### *Work:*

Carlos Larrinaga-González  
Catedrático de Economía Financiera y Contabilidad  
Departamento de Economía y Administración de Empresas  
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### EDUCATION:

1985-90 B.A.: Business Administration (Licenciado Ciencias Económicas y Empresariales), Universidad de Sevilla.

1990-95 Ph.D.: Business Administration, Universidad de Sevilla.

### EMPLOYMENT HISTORY:

2009 to date Catedrático de Universidad, Departamento de Economía y Administración de Empresas, Universidad de Burgos.

1999-2009 Profesor Titular de Universidad, Departamento de Economía y Administración de Empresas, Universidad de Burgos.

1997-99 Profesor Titular de Universidad, Departamento de Economía de la Empresa, Universidad Carlos III de Madrid.

1996-97 Profesor Titular de Universidad, Departamento de Contabilidad, Universidad de Sevilla.

1991-96 Assistant Lecturer, Departamento de Contabilidad, Universidad de Sevilla.

I obtained 2 consecutive positive evaluations of my research activity (sexenios) from 1996 to 2007 granted by the Spanish Research Assessment Commission (CNEAI)

### RESEARCH:

#### *Overview:*

My research has focused on the area of social and environmental accounting and reporting and, more specifically, on (i) the role of transparency and accountability on the implications of sustainable development to organizations; (ii) developing information systems for assessing and communicating the social responsibility of organizations and (iii) evaluating social, environmental and sustainability reporting. I have also conducted research in accounting history, focusing in management accounting and technologies of governance. The theoretical themes in which I am interested include neoinstitutionalism, governmentality and research engagement.

***Research grants:***

- 2011-13 15,000€ from Junta de Castilla y León to research accounting for sustainable development. I lead this Project.
- 2009-12 130,680€ from the Spanish Ministerio de Ciencia e Innovación (ref. ECO2009-09937). The focus of this research project is the exploration, explanation and critique of the institutionalization of business accounting for sustainable development with the aim of identifying the drivers of enhanced corporate responsibility and accountability on social and environmental impacts on society. I lead this project (IP) that involves 13 researchers from the universities of Burgos, St. Andrews, Illes Balears, Deusto, Pablo de Olavide de Sevilla, and Cádiz.
- 2006-09 130,680€ from the Spanish Ministerio de Educación y Ciencia (ref. SEC2006-03959) to research the assessment and transparency regarding business contributions to sustainable development. I lead this project (IP) that involves 14 researchers from the universities of Burgos, Zaragoza, St. Andrews, Illes Balears, Sevilla, Pablo de Olavide de Sevilla, and Cádiz.
- 2008-09 35,688€ from Junta de Castilla y León to appoint a research assistant on social sciences. I lead this Project.
- 2007-09 14,400€ from Junta de Castilla y León (BU018A07) to research the assessment of business contributions to sustainable development. I lead this project (IP).
- 2003-06 51,520€ from the Spanish Ministerio de Educación y Ciencia (SEC2003-04438/ECO) to research full cost accounting. I led this project (IP) that involves 7 researchers from the universities of Burgos, Zaragoza, Aberdeen, Illes Balears, Sevilla and Las Palmas de Gran Canaria.
- 2004-06 6,400€ from Junta de Castilla y León (BU19/04) to research Diego del Castillo's Tratado de Cuentas. I led this Project (IP).
- 2004 9,200€ from the Spanish Ministerio de Educación y Ciencia (Programa de Movilidad; PR2004-0185) as a grant for a research visit to the University of Glasgow to research full cost accounting.
- 2002-04 30,050€ from the Spanish Ministerio de Educación y Ciencia (SEC2001-2633) to research management accounting systems and organizational change. Prof. Francisco Carrasco led this project that involved the University Pablo de Olavide de Sevilla, Jaén, Cádiz and Burgos.
- 2001-03 6,687€ from Junta de Castilla y León to research accounting for sustainable development in energy companies. I lead this project (IP)
- 2002 2,404€ from the Spanish Ministerio de Educación y Ciencia (SEC2001-4241-E) to organize the IX Workshop in Accounting and Management Control

- “Memorial Raymond Konopka”.
- 1997-2000 12,020€ from the Spanish Ministerio de Educación y Ciencia (PB96-1353) to research management accounting. Prof. Francisco Carrasco led this project.
- 1998-99 3,000€ from Asociación Española de Contabilidad y Administración de Empresas to research the regulation of environmental accounting disclosure. I lead this project.
- 1997-98 3,486€ from the Spanish Ministerio de Educación y Ciencia and the British Council (Acciones Integradas; HB1997-0019) to visit the University of Sheffield and research accounting for sustainable development.

***Significant research collaborations:***

*ENDESA – Compañía Sevillana de Electricidad*

I conducted a case study at Compañía Sevillana de Electricidad that led to my doctoral research, concluded in 1995. Together with my Phd supervisor, Prof. Francisco Carrasco, I also participated in a further research project environmental reporting by electricity companies that was funded by this company with 18,650€

*Caja de Burgos*

Manuel Fernández-Chulián conducted a case study at Caja de Burgos to complete his doctoral studies, under my supervision, in 2008. He focused on the organizational changes produced by launching a sustainability report. From 2008 to 2010 Caja de Burgos funded with 16,500€ this research collaboration on sustainability reporting.

*Global Reporting Initiative*

Member of the Global Reporting Initiative's Measurement Working Group (MWG), which was in charge of elaborating part of the 2002 GRI guidelines for sustainability reporting. I collaborated in 2001 and subsequently in 2004 in the revision of the GRI guidelines.

**ACADEMIC AND PROFESSIONAL ACTIVITIES:**

***International appointments:***

- 2004-2009 Member of the Publications Committee of the European Accounting Association.
- 2003-2008 Member of the Executive Committee (Board) of the European Accounting Association, elected by Spanish associates as Spanish representative in such committee.
- Since 1995 International Associate of the Centre for Social and Environmental Accounting Research. CSEAR was based in the University of Dundee, Glasgow and is currently based in the University of St. Andrews. Since 2007 I am member of the CSEAR Executive Council.

***National appointments:***

- 2007-2008 Member of the Experts Commission in Economics (Dirección General de Investigación, Ministerio de Educación y Ciencia) that assesses research projects for funding by the Spanish Government (Plan Nacional I+D)

- Since 1999 Reviewer of the Assessment and Prospective National Agency (ANEP) that evaluates research projects for public funding.
- Since 1998 Co-ordinator of the Centro de Investigación sobre Contabilidad Social y Medioambiental (Centre for the investigation of social and environmental accounting) at Universidad Pablo de Olavide, Spain.

***Editorial boards and refereeing:***

- 2006-2011 Associate Editor of the *Revista de Contabilidad-Spanish Accounting Review*.
- 2007-2008 Co-editor of a special issue of *European Accounting Review* on the accounting and reporting issues of carbon trading. Vol. 17, No. 4.
- 2006-2007 Co-editor of a special issue of *Accounting, Auditing and Accountability Journal* on research engagement: ethical, social and environmental accounting and accountability from the inside. Vol. 20, No. 3.
- 1999-2000 Co-editor of a special issue of *European Accounting Review* on social and environmental accounting in Europe. Vol. 9, No. 1.
- Since 2011 Member of the editorial board of *Sustainability Accounting, Management and Policy Journal*.
- Since 2010 Member of the editorial board of *Accounting in Europe*.
- Since 2008 Member of the editorial board of *Accounting, Auditing and Accountability Journal*.
- Since 2007 Member of the advisory board of *Social and Environmental Accounting Journal*.
- Since 2006 Member of the editorial board of *Journal of Accounting and Organizational Change*.
- Since 1997 Member of the editorial board of *Advances in Environmental Accounting and Management*.
- 1997-2004 Member of the editorial board of *Revista Interdisciplinar de Gestión Ambiental*.

An ad hoc referee for *Accounting and Business Research*, *Accounting Forum*, *Accounting History*, *Accounting, Organizations and Society*, *Critical Perspectives on Accounting*, *Ecological Economics*, *European Accounting Review*, *Accounting Forum*, *Environmental Management*, *Revista Española de Financiación y Contabilidad* and *Revista Internacional de la Pequeña y Mediana Empresa*.

***Visiting posts:***

- 2011 onwards Visiting Scholar at the Department of Sociology, Northwestern University.  
2008 Research on accounting for sustainability and commensuration. Sabbatical leave granted by Burgos University.  
Visiting Professor at the Centre for Social and Environmental Accounting Research, University of St. Andrews. Research on sustainability accounting. 10 weeks.
- 2006 Visiting Professor at the Department of Accountancy and Business Finance, Ghent University (Belgium). Research on social and environmental accounting. 11 weeks.
- 2004 Visiting Professor at the Centre for Social and Environmental Accounting

- Research, University of Glasgow. Research on full cost accounting. 12 weeks. Visit funded by the Spanish Government (PR2004-0185).
- 2001 Visiting Professor at the Sheffield University Management School. Research on environmental accounting. 4 weeks. Funded by the Spanish Government.
- 1997 Visiting Professor at the Centre for Social and Environmental Accounting Research, University of Dundee. Research on social and environmental accounting. 4 weeks.
- 1995 Visiting Professor at Universidad Católica de Cuyo (Argentina) to teach environmental accounting. 9 weeks. This visit was funded by Intercampus Programme.
- 1994 Visiting Doctoral Student at the Centre for Social and Environmental Accounting Research, University of Dundee. 4 weeks.

***Other relevant profession duties:***

**TEACHING AND ADMINISTRATIVE DUTIES:**

I have undertaken a full spectrum of administrative duties related to teaching, research and University level administration roles. I have also taught over a wide range of courses, primarily in the area of accounting.

***Universidad de Burgos***

1. Teaching financial accounting, financial statements, management accounting and corporate social responsibility.
2. Academic Secretary of the Faculty of Economics, 1999-2003.
3. Vice-Dean of Academic Innovation, 2004-2007.
4. Director of the Business Administration Doctoral Programme, 2005-2007.

***Universidad Carlos III de Madrid***

1. Teaching financial statements and management accounting.

***Universidad de Sevilla***

1. Reaching introductory financial accounting, financial statements, financial analysis and management accounting.

### ***Other related responsibilities:***

PhD examiner for the Universidad de Cádiz (1998), Univesidad de Zaragoza (1999 and 2009), Universidad Complutense (1999), Universidad Pablo de Olavide de Sevilla (2001, 2005 and 2011), Universidad de Burgos (2001), Universitat de les Illes Balears (2001), Universidad de Valencia (2001 and 2003), Universidad de Sevilla (2003), National University of Australia (2004), Universidad de Santiago de Compostela (2007), Universitat Pompeu Fabra (2007), Universidad de Deusto (2008), University of St Andrews (2009), University of Tampere (2009), Universidad de Vigo (2010).

### **RESEARCH STUDENTS:**

Three of my doctoral students have obtained a PhD:

Vicente Antonio Pérez-Chamorro obtained a PhD at the University Pablo de Olavide de Sevilla with the research “Divulgación de Información Financiera Medioambiental por Empresas Españolas: Análisis de Contenido y Factores Determinantes”, defended the 12th of February, 2007. He is now a lecturer at the University Pablo de Olavide de Sevilla.

Francisco Javier Husillos-Carqués obtained a PhD at the University of Burgos with the research “Determinantes de la divulgación de información social de las empresas españolas”, defended the 21st of September, 2007. He is now an assistant professor at the Universidad Pública de Navarra.

Manuel Fernández Chulián obtained a PhD at the University of Burgos with the research “Construcción social de la sostenibilidad empresarial: el papel de la divulgación de información voluntaria”, defended the 7th of February, 2008. He is now an assistant professor at the Universidad Pablo de Olavide de Sevilla.

### **PUBLICATIONS:**

#### ***Refereed journal papers:***

1. Husillos, J., Larrinaga, C., & Álvarez, M.J. (2011). The emergence of triple bottom line reporting in Spain. *Revista Española de Financiación y Contabilidad* 60, 195-219.
2. Larrinaga, C. (2011). Book review: Engaging Crystallization in Qualitative Research: An Introduction. *European Accounting Review*, 20, 2: 422-425.
3. Archel, P., Husillos, F.J., Larrinaga C. and Spence, C. (2009) ‘Social Disclosure, Legitimacy Theory and the role of the State’, *Accounting, Auditing & Accountability Journal*, 22, 8: 1284-1307.
4. Archel, P., Fernandez, M. and Larrinaga, C. (2008) ‘The organizational and operational boundaries of triple bottom line reporting: A survey’, *Environmental Management*, 41, 1: 106-117.
5. Bebbington, J. and Larrinaga-González, C. (2008) ‘Carbon Trading: Accounting and Reporting Issues’, *European Accounting Review*, 17, 4: 697 - 717.
6. Bebbington, J., Larrinaga, C. and Moneva, J. M. (2008) ‘Corporate social reporting and

- reputation risk management', *Accounting, Auditing & Accountability Journal*, 21, 3: 337-361.
7. Criado-Jimenez, I., Fernandez-Chulian, M., Husillos-Carques, F. J. and Larrinaga-Gonzalez, C. (2008) 'Compliance with mandatory environmental reporting in financial statements: The case of Spain (2001-2003)', *Journal of Business Ethics*, 79, 3: 245-262.
  8. Larrinaga-González, C. and Pérez-Chamorro, V. (2008) 'Sustainability Accounting and Accountability in Public Water Companies', *Public Money & Management*, 28, 6: 337-343.
  9. Casanueva C., Escobar B. and Larrinaga C. (2007) 'Red social de contabilidad en España a partir de los tribunales de tesis', *Revista Española de Financiación y Contabilidad*, 36, 136, 707-726.
  10. Adams, C. A. and Larrinaga-González, C. (2007) 'Engaging with organisations in pursuit of improved sustainability accounting and performance', *Accounting, Auditing & Accountability Journal*, 20, 3: 333-355.
  11. Fernández-Chulián, M. and Larrinaga-González, C. (2006) 'Percepciones sobre la contabilidad de costes ecológicos completos: análisis empírico del sector energético', *Revista Española de Financiación y Contabilidad*, 35, 131: 225-254.
  12. Larrinaga-González, C., Llull-Gilet, A. and Perelló-Julià, M. (2006) 'The role of environmental reporting in organizational change: the case of the Balearic tourist sector', *Revista Española de Financiación y Contabilidad*, 35, 130: 501-522.
  13. Gutiérrez, F., Larrinaga, C. and Núñez, M. (2005) 'Cost and Management Accounting in Pre-Industrial Revolution Spain', *Accounting Historians Journal*, 32, 1: 111-148.
  14. Larrinaga, C. (2005) 'Producción Científica en Contabilidad: El Caso de España (1992-2002)', *Revista Española de Financiación y Contabilidad*, 125: 363-393.
  15. Larrinaga, C. (2004) 'Book review: "Environmental Management Accounting: Informational and Institutional Developments" by Martin Bennett, Jan Jaap Bouma and Teun Wolters (eds)', *European Accounting Review*, 13, 1: 186-189.
  16. García-Ayuso, M. and Larrinaga, C. (2003) 'Environmental disclosure in Spain: Corporate characteristics and media exposure', *Revista española de financiación y contabilidad*, 115: 184-214.
  17. Larrinaga-González, C., Carrasco-Fenech, F., Correa-Ruiz, C., Llana-Macarulla, F. and Moneva-Abadía, J. (2002) 'Accountability and accounting regulation: the case of the Spanish environmental disclosure standard', *European Accounting Review*, 11, 723-740.
  18. Larrinaga-Gonzalez, C. and Bebbington, J. (2001) 'Accounting change or institutional appropriation?--A case study of the implementation of environmental accounting', *Critical Perspectives on Accounting*, 12, 3: 269-292.
  19. Larrinaga-Gonzalez, C., Carrasco-Fenech, F., Caro-Gonzalez, F. J., Correa-Ruiz, C. and Paez-Sandubete, J. M. (2001) 'The role of environmental accounting in organizational change: An exploration of Spanish companies', *Accounting, Auditing & Accountability Journal*, 14, 2: 213-239.
  20. Prieto, B. and Larrinaga, C. (2001) 'Cost Accounting in Eighteen Century Spain: The Royal Textile Factory of Ezcaray', *Accounting History*, 6, 2: 59-90.
  21. Larrinaga, C. (2001) 'Aspectos sociales y políticos del estado de valor añadido', *Revista*

*de contabilidad*, 4, 8: 35-62.

22. Bebbington, J., Gray, R. and Larrinaga, C. (2000) 'Environmental and social accounting in Europe', *European Accounting Review*?, 9, 3-6.
23. Larrinaga, C. (1999) '¿Es la contabilidad medioambiental un paso hacia la sostenibilidad o un escudo contra el cambio? El caso del sector eléctrico español', *Revista española de financiación y contabilidad*, 101: 645-674.
24. Larrinaga, C. (1999) 'Perspectivas alternativas de investigación en contabilidad: Una revisión', *Revista de contabilidad*, 2, 3: 103-132.
25. Larrinaga, C. (1997) 'Consideraciones en torno a la relación entre la contabilidad y el medio ambiente', *Revista española de financiación y contabilidad*, 93: 957-991.
26. Carrasco, F. and Larrinaga, C. (1995) 'Organizaciones, contabilidad y el entorno natural', *Revista Española de Financiación y Contabilidad*, 83: 393-416.

### **Books**

1. Lovell, H., Sales de Aguiar, T., Bebbington, J., & Larrinaga, C. (2010). *Accounting for carbon*. London: The Association of Chartered Certified Accountants. Research Report 122.
2. Larrinaga, C., & Macías, M. (2010). Spain. In G.J. Previts, & P. Walton, *A Global History of Accounting, Financial Reporting and Public Policy: Europe. Studies in the Development of Accounting Thought*, vol. 14A: Emerald, pp. 165–191.
3. Larrinaga-Gonzalez, C. (2007) 'Sustainability reporting: insights from neo-institutional theory', in UNERMAN, J., O'DWYER, B. and BEBBINGTON, J. (eds.) *Sustainability Accounting and Accountability*. Oxon: Routledge.
4. Betancor, A. and Larrinaga, C. (eds.) (2004) *EMAS: análisis, experiencias e implantación*, Madrid: Kluwer.
5. Larrinaga, C., Moneva, J., Llena, F., Carrasco, F. and Correa, C. (2002) *Regulación Contable de la Información Medioambiental. Normativa Española e Internacional*. Madrid: AECA.

### **Other outputs**

1. Larrinaga, C., Bebbington, J., Sales de Aguiar, T., & Lovell, H. (2011). An asset or a liability. *Environmental Finance* May 2011, 20.
2. Fernández Chulián, M. and Larrinaga González, C. (2008) 'Memorias de sostenibilidad: responsabilidad y transparencia', *Responsabilidad social corporativa*. Barcelona : ACCID, [2008].
3. Fernández, C., Moneva, J. M. and Larrinaga, C. (2006) 'Derechos de emisión de gases efecto invernadero: registro, valoración e información', *Partida doble*, 182: 88-97.

4. Larrinaga, C. (2005) 'Responsabilidad social e información de sostenibilidad', in GARCÍA PERDIGUERO, T. and GARCÍA RECHE, A. (eds.) *La responsabilidad social de las empresas y los nuevos desafíos de la gestión empresarial*.
5. Perelló, M., Larrinaga, C. and Llull, A. (2005) 'Las empresas hoteleras de Baleares ante el medio ambiente: un análisis de sus posicionamientos', *Annals of tourism research en español*, 7, 1: 171-194.
6. García-Ayuso, M. and Larrinaga, C. (2004) 'El lado oculto de los intangibles: activos y pasivos ligados a la sostenibilidad', *Harvard Deusto Finanzas y Contabilidad*, 57: 34-41.
7. Bebbington, J., Kirk, E. and Larrinaga, C. (2003) 'A Regime Theory perspective on regulating environmental reporting', *AccountAbility Quaterly*, Second Quarter: 15-19.
8. Moneva, J. M. and Larrinaga, C. (2002) 'Global Reporting Iniciative: contabilidad y sostenibilidad', *Partida doble*, 135: 80-87.
9. Moneva, J. M., Larrinaga, C. and Fernández, C. (2002) 'La normativa contable española sobre información financiera medioambiental', *Técnica contable*, 54, 648: 949-962.
10. Larrinaga, C. (2001) 'The GRI Sustainability Reporting Guidelines: A Review of Current Practice', *Social and Environmental Accounting Journal*, 21: 1-4.
11. Larrinaga, C. (2001) 'Informes de sostenibilidad empresarial: revisión de los informes publicados a raíz del periodo de prueba de la guía GRI', *Revista Interdisciplinar de Gestión Ambiental*, 30: 15-24.
12. Larrinaga, C. and Llull, A. (1999) 'Steps towards Mandatory Environmental Accounts in Spain', *Social and Environmental Accounting Journal*, 19, 2: 2-4.
13. Larrinaga, C. (1999) 'Contabilidad empresarial e información medioambiental: especial referencia a las empresas eléctricas', *Revista Interdisciplinar de Gestión Ambiental*, 1, 1: 10-20.
14. Llull, A. and Larrinaga, C. (1999) 'La información medioambiental en las cuentas anuales', *Partida doble*, 102: 80-87.
15. Larrinaga, C. and Carrasco, F. (1996) 'El poder constitutivo de la contabilidad: consideraciones sobre la cuestión medioambiental', *Ensayos sobre contabilidad y economía : en homenaje al profesor Ángel Sáez Torrecilla*. Madrid : Instituto de Contabilidad de Cuentas, D.L. 1996.
16. Carrasco, F. and Larrinaga, C. (1994) 'Environmental Accounting in Southern Spain', *Social and Environmental Accounting Journal*, 14, 1: 9-10.