

<b>Part A. PERSONAL INFORMATION</b>		<b>CV date</b>	01/05/2023
First and Family name	Carmen Correa Ruiz		
Social Security, Passport, ID number		Age	
Researcher numbers	Researcher ID	D-2417-2013	
	Orcid code	<a href="http://orcid.org/0000-0001-7783-2938">http://orcid.org/0000-0001-7783-2938</a>	

**A.1. Current position**

Name of University/Institution	Universidad Pablo de Olavide		
Department	Departamento de Economía Financiera y Contabilidad		
Address and country	Carretera de Utrera km. 1 41013 Sevilla		
Phone number	954349280	correo electrónico	<a href="mailto:mccorrui@upo.es">mccorrui@upo.es</a>
Current position	Profesor titular de universidad	Fecha inicio	29/07/2003
Espec. cód. UNESCO	530301 - Contabilidad financiera; 530305 - Contabilidad social		
Palabras clave	Accounting, social and environmental accounting, sustainability, sustainable development, social responsibility		

**A.2. Education (título, institución, fecha)**

Licenciatura/Grado/Doctorado	University	Year
European Doctorate in Business Studies	Universidad Pablo de Olavide	2001
Bachelor of Economics and Business Administration	Universidad de Sevilla	1994

**A.3. JCR articles, h Index, thesis supervised...scientific production quality indicators**

**Research assesment:** : 2. Last obtained in 17/07/2020

**Doctoral thesis supervised:** 1

- Esther Albelda Pérez (Co-supervision, Universidad Pablo de Olavide)
- César Yamit Beltrán Torres (Co-supervision, University of Valencia)

**Citations:**

- **Google Scholar: 2452 citas (09/05/2023) Índice H: 12**
- Base de datos **Scopus:** 989 citas.

**Publicaciones en revistas primer cuartil (scopus):**

- Correa-Ruiz, C., Laine, M. & Larrinaga-González, C. (2023): Taking the world seriously: Autonomy, reflexivity and engagement research in social and environmental accounting. *Critical Perspectives on Accounting*. <https://doi.org/10.1016/j.cpa.2023.102554>
- 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>.
- 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.
- Albelda, E.; Correa, C. y Carrasco, F. (2007): "Environmental management systems as an embedding mechanism: a research note". *Accounting, Auditing and Accountability Journal*, 20 (3) pp.403-422.
- 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.

**Part B. CV SUMMARY** (máximo 3500 caracteres, incluyendo espacios en blanco)

My research topics are social and environmental accounting and reporting, accounting for sustainability and social responsibility. My research mainly focuses on the study of environmental, sustainability and integrated reporting and management practices from the perspective of the organizational and institutional change. My research is also oriented to the study of problems of our epistemic community adopting a qualitative approach to the inquiry and fostering engagement research. I have had an active role in my research Centre CICSMA pursuing to enhance connections between our centre and CSEAR, a leading Centre for Social and Environmental Accounting Research located in St. Andrews (UK). From the beginning, I pursued to develop an international career establishing connections and networking with the purpose of building research capacity that could be transferred to future generations. Publications in international journals like *Accounting, Auditing and Accountability Journal*, *European Accounting Review*, *Accounting Forum*, *Sustainability Accounting, Management and Policy Journal*, *Social and Environmental Accountability Journal* y *Accounting Education: An international Journal*, have generated an important visibility of the Spanish contribution to research in this area. The following have been instrumental to that aim:

- Pre-Doctoral Fellowship from Consejería de Educación de la Junta de Andalucía, Sheffield University Management School for pre-doctoral stay in the University of Sheffield, Sheffield (Uk), 1.10.1998 – 31.01.1999.
- European Doctorate PHD. External examiners Prof. Chris Humprey (Manchester University) y Prof. Anders Grönlund (Stockholm University School of Business).
- 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.
- Grant for participating in Euroconference project: Managerial Accounting in Europe: Engaging Research and Practice. EIASM and Training and mobility of researchers-European Commission-Human Potential 1997-1999.

**Parte C. RELEVANT MERITS**

**C.1. Publications**

1. Correa-Ruiz, C., Laine, M. & Larrinaga-González, C. (2023): Taking the world seriously: Autonomy, reflexivity and engagement research in social and environmental accounting. *Critical Perspectives on Accounting*. <https://doi.org/10.1016/j.cpa.2023.102554>
2. Correa-Ruiz, C. ; Déniz-Mayor, J.J.; Descalzo-Ruiz, N. & Dillard, J. (2023) The Role of the Social and Environmental Accounting Community 'Post' Pandemic, *Social and Environmental Accountability Journal*, 43:1, 56-81 <https://doi.org/10.1080/0969160X.2023.2169318>
3. 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>
4. 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>
5. 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>
6. Correa-Ruiz, C.; Larrinaga-González, C. (2015): Engagement research in social and environmental accounting, *Sustainability Accounting, Management and Policy Journal*, 6 (1), pp.5 – 28. <http://dx.doi.org/10.1108/SAMPJ-09-2014-0058>
7. 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*, 86, pp. 53-76.

[http://www.revistasice.com/CachePDF/CICE\\_86\\_53-76\\_5C20CE6EE58201C6330BCD4937A656CB.pdf](http://www.revistasice.com/CachePDF/CICE_86_53-76_5C20CE6EE58201C6330BCD4937A656CB.pdf)

8. 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>
9. 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>
10. 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. <https://doi.org/10.1080/09639284.2013.817800>
11. Correa, C. & Moneva, J.M. (2011): Social Responsibility Accounting and Reporting in times of Sustainability Downturn/crisis. *Spanish Accounting Review- Revista de Contabilidad*, 11, special issue, pp. 187-211. <http://www.rc-sar.es/index.php?page=articulos&magazineId=45>
12. 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>
13. 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>
14. 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>
15. 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.accfor.2006.02.001>
16. 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
17. 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>
18. 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.
19. 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>

## C.2. Projects

1. 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>
2. "Mobilizing sustainability accounting and reporting to finance ecological transitions in the Anthropocene (AccFin4ET)". "Movilización de la contabilidad y de los informes de sostenibilidad para la financiación de las transiciones ecológicas en el Antropoceno (AccFin4ET)", referencia TED2021-129520B-I00, convocatoria de Proyectos de

<sup>1</sup> EMAS: Eco-Management and Audit Scheme.

Transición Ecológica y Transición Digital 2021 del Ministerio de Ciencia e Innovación. 2022-

3. Sustainability Accounting for the Green Deal. "Información de sostenibilidad para el Pacto Verde", referencia PID2021-122389OB-I00, Proyectos de Generación de Conocimiento 2021, Ministerio de Ciencia e Innovación. 2022-2024
4. 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.
5. 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.
6. 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.
7. 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.
8. 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.
9. 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.
10. 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.
11. 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.

### **C5 International committees**

- 10th Emerging Scholars Colloquium, CSEAR 21 August 2023, University of St Andrews, Scotland (UK)- Scientific Committee
- 2023; 2015; 2013 Miembro de comité científico de la EAA (European Accounting Association) para SEA (Social and Environmental Accounting).
- Since 2013 - Member of the Executive Council of the Centre for Social and Environmental Accounting Research in St. Andrews (Scotland)

### **C6 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*

### **C7 Awards**

- Highly Commended Paper in the 2016 Emerald Literati Network Awards for Excellence for the article "Engagement research in social and environmental accounting" published in Sustainability Accounting, Management and Policy Journal, 2015, Vol 6.
- *Highly Commended Award for Vol. 14:* 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.

### **C8 Invited speaker in international events**

- 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, 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 - Vastuullisen Liiketoiminnan Tutkimuspäivät, 12-13 marzo 2014, Tampere (Finland)
- Plenary session "Future Of The Field", 25<sup>th</sup> CSEAR UK Conference, 3–6 september 2013, St. Andrews (UK). Carmen Correa, Matias Laine, Iam Thompson y Colin Dey
- Master Classes Sessions "Handling and Writing up Case Studies", 23<sup>rd</sup> CSEAR UK Conference, 7-9 septiembre 2011, St. Andrews (UK). Carmen Correa y Colin Dey
- 2<sup>nd</sup> Italian Conference on Social and Environmental Accounting Research, 17-19 septiembre 2008, Rimini (Italy)

### **C9 Organization of international conferences**

1. 14th Spanish Conference on Social and Environmental Accounting Research, 18-20 October 2023, Córdoba.
2. 5<sup>th</sup> Emerging Scholars Colloquium at the 30th International Congress on Social and Environmental Accounting Research, 27<sup>th</sup> – 30<sup>th</sup> August 2018, University of St Andrews, St Andrews, Scotland.
3. 4th Emerging Scholars Colloquium at the 29th International Congress on Social and Environmental Accounting Research, 28<sup>th</sup> – 31<sup>st</sup> August 2017, University of St Andrews, St Andrews, Scotland.
4. 3rd Emerging Scholars Colloquium at the 28th International Congress on Social and Environmental Accounting Research, 23<sup>th</sup>-25<sup>th</sup> August 2016, University of St Andrews, St Andrews, Scotland.
5. 2nd Emerging Scholars Colloquium at the 27th International Congress on Social and Environmental Accounting Research, 24<sup>th</sup>-27<sup>th</sup> August 2015, Royal Holloway University of London, Egham, Surrey, England.
6. 10<sup>TH</sup> CSEAR Spain Conference on Social and Environmental Accounting Research, 17-18 September 2015, Carmona, Seville (Spain)
7. Workshop on Building research capacity in Social and Environmental Accounting Research, Carmona, Seville (Spain), 16 September 2015, Carmona, Seville (Spain)
8. 1ST Emerging Scholars Colloquium at the 26th International Congress on Social and Environmental Accounting Research, 26<sup>th</sup>-29<sup>th</sup> August 2014, University of St Andrews, UK.

### **C10 Experience as external examiner in PhD thesis**

- 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 (Italy), 15.04.2015
- Hannele, M. (2012). Interpretations of corporate talk about social responsibility. University of Tampere, Finland, 21.12.2012. Involved as external examiner

- Kaspersen, M. (2012). External discussant at the pre-defense for Mia Kaspersen, PhD-student at Copenhagen Business School (CBS), 28.09.2012.
- 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.