

Fecha del CVA	29/05/2023
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Parte A. DATOS PERSONALES

Nombre	JOSÉ MARIANO		
Apellidos	MONEVA ABADÍA		
Sexo	Hombre	Fecha de Nacimiento	
DNI/NIE/Pasaporte	[REDACTED]		
URL Web			
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Open Researcher and Contributor ID (ORCID)	0000-0003-1619-8042		

A.1. Situación profesional actual

Puesto	Cated. Universidad		
Fecha inicio	2010		
Organismo / Institución	Universidad de Zaragoza		
Departamento / Centro	Departamento de Contabilidad y Finanzas. Área: Economía Financiera y Contabilidad. Área de conocimiento (Macroárea): Ciencias Sociales y Jurídicas. Campo de conocimiento de evaluación CNEAI: Ciencias Sociales y Jurídicas / Facultad de Economía y Empresa		
País		Teléfono	
Palabras clave	Economía social; Economía del medio ambiente; Contabilidad		

A.3. Formación académica

Grado/Master/Tesis	Universidad / País	Año
Contabilidad y finanzas	Universidad de Zaragoza / España	1991

Parte B. RESUMEN DEL CV

Jose M. Moneva is Full Professor of Accounting and Finance at the University of Zaragoza (UZ). His research on Sustainability and Social Responsibility begins with academic works in social and environmental accounting, highlighting the paper of the Spanish Journal of Accounting and Finance (1996, with F. Llana, 225 citations). The relationship with other groups, such as CICSMA led by prof. Carrasco and researchers from this area Carlos Larrinaga, Jan Bebbington (CSEAR Univ. St. Andrews), Roger Burritt (Australian National University) has allowed developing an accepted research in national and international academics. An example is the number of citations received (e.g. Bebbington, Larrinaga & Moneva, 2008, 1.216-GoogleScholar). The collaboration with new researchers and groups Stefan Schaltegger (Center for Social Management-University of Leuphana), M^a Jesús Muñoz (Sogres-UJI), Michele Andreaus (Univ of Trento), Rodrigo Lozano (University of Gavle), CIRCE Institute has given rise to different projects and scientific works of high impact on the area. Thus, Moneva, Rivera & Muñoz (2007), included in the meta-analysis of the most relevant works of CSR, Aigle et al (2008, Business Ethics). In recent years, I have been a principal researcher of several competitive projects, highlighting four in MICINN R&D calls, in which the bulk of research in recent years has been developed. At the UZ, I am the coordinator of a research group of excellence, fourth in Economics and Business according to regional evaluation (<https://ecocircular.unizar.es/>). High impact scientific production is achieved, with 38 JIF articles (including 21 Q1 and 13 Q2) and a high h-index in terms of the area (WOS h-index 21). Throughout these years have been a guest speaker at national and international conferences, highlighting my participation in 2 symposia of the European Accounting Association. More than 100 communications have been presented to conferences, a large part are international with external review. He is member (or former) of international committees on CSR: FEE Sustainability Group, Global Reporting Initiative Economic Subgroup and the European Sustainability Reporting Association. In research supervising, he advised 11 theses, two with international mention and currently is advising 4 more. Tutor of a Fellow of the Aragonese

Government, who will be part of the project team. The lines of research that are intended to be developed in the medium and long term are those initiated in previous research projects, which have also begun to bear results in the form of publications of the area (Management, Business, Accounting, Finance) with high impact (Supply Chain Mgmt, Sust Acc. Mgt & Policy JI; Jnal of Business Ethics, Corp. Social Resp. & Env Mgt). The collaboration already initiated with CIRCE and other engineering research group specialized in energy and resource efficiency implies a step forward, by introducing the basis of the circular economy in the measurement and accounting of sustainability performance. He teaches in degree and master in subjects on social and environmental accounting in two Official Masters (one on Circular Economy). He is also co-director of the postgraduate degree in CSR Management (UZ). Finally, since 2006, he has been working in various management tasks and currently is Dean of the Faculty of Economics and Business of UZ.

Parte C. LISTADO DE APORTACIONES MÁS RELEVANTES

C.1. Publicaciones más importantes en libros y revistas con “peer review” y conferencias

AC: Autor de correspondencia; (nº x / nº y): posición firma solicitante / total autores. Si aplica, indique el número de citaciones

- 1 **Artículo científico.** Salesa, Aitor; León, Raúl; Moneva, José Mariano. 2023. Airlines practices to incorporate circular economy principles into the waste management system. CORPORATE SOCIAL RESPONSIBILITY AND ENVIRONMENTAL MANAGEMENT. 30-1, pp.443-458. ISSN 1535-3958. <https://doi.org/10.1002/csr.2365>
- 2 **Artículo científico.** Lozano R.; Barreiro-Gen M.; Pietikäinen J.; et al; Gladysz B.2022. Adopting sustainability competence-based education in academic disciplines: Insights from 13 higher education institutions. SUSTAINABLE DEVELOPMENT. 30-4, pp.620-635. ISSN 0968-0802. <https://doi.org/10.1002/sd.2253>
- 3 **Artículo científico.** Blanco-Zategi, G.; Álvarez Etxeberria, I.; Moneva Abadía, J. M.2022. Biodiversity accounting and reporting: A systematic literature review and bibliometric analysis. JOURNAL OF CLEANER PRODUCTION. 371-, pp.133677 [15 pp]. ISSN 0959-6526. <https://doi.org/10.1016/j.jclepro.2022.133677>
- 4 **Artículo científico.** Lozano, Rodrigo; Barreiro-Gen, Maria; D'amato, Dalia; et al; Gladysz, Bartlomiej. 2022. Improving sustainability teaching by grouping and interrelating pedagogical approaches and sustainability competences: Evidence from 15 Worldwide Higher Education Institutions. SUSTAINABLE DEVELOPMENT. pp.[11 pp.]. ISSN 0968-0802. <https://doi.org/10.1002/sd.2396>
- 5 **Artículo científico.** Moneva, J. M.; Scarpellini, S.; Aranda-Usón, A.; Alvarez Etxeberria, I.2022. Sustainability reporting in view of the European sustainable finance taxonomy: Is the financial sector ready to disclose circular economy?. CORPORATE SOCIAL RESPONSIBILITY AND ENVIRONMENTAL MANAGEMENT. pp.[12 pp.]. ISSN 1535-3958. <https://doi.org/10.1002/csr.2423>
- 6 **Artículo científico.** Lopez-Arceiz, F.J.; Bellostas, A.J.; Moneva, J.M.2020. Accounting Standards for European Non-profits. Reasons and Barriers for a Harmonisation Process. ACCOUNTING IN EUROPE. 18-1, pp.43-74. ISSN 1744-9480. <https://doi.org/10.1080/17449480.2020.1795215>
- 7 **Artículo científico.** Moneva, José M.; Bonilla-Priego, María Jesús; Ortas, Eduardo. 2020. Corporate social responsibility and organisational performance in the tourism sector. JOURNAL OF SUSTAINABLE TOURISM. 28-6, pp.853-872. ISSN 0966-9582. <https://doi.org/10.1080/09669582.2019.1707838>
- 8 **Artículo científico.** Scarpellini, S.; Valero-Gil, J.; Moneva, J. M.; Andreus, M.2020. Environmental management capabilities for a “circular eco-innovation”. BUSINESS STRATEGY AND THE ENVIRONMENT. pp.[15 pp]. ISSN 0964-4733. <https://doi.org/10.1002/bse.2472>

- 9 **Artículo científico.** Marín-Vinuesa, L.M.; Scarpellini, S.; Portillo-Tarragona, P.; Moneva, J.M.2020. The Impact of Eco-Innovation on Performance Through the Measurement of Financial Resources and Green Patents. ORGANIZATION & ENVIRONMENT. 33-2, pp.285-310. ISSN 1086-0266. <https://doi.org/10.1177/1086026618819103>
- 10 **Artículo científico.** Marco Fondevila, M.; Moneva, J.M.; Scarpellini, S.2019. Environmental disclosure and Eco-innovation interrelation. The case of Spanish firms. REVISTA DE CONTABILIDAD-SPANISH ACCOUNTING REVIEW. 22-1, pp.73-87. ISSN 1138-4891. <https://doi.org/10.6018/rccsar.22.1.354321>
- 11 **Artículo científico.** Scarpellini, S.; Sanz Hernández, M.A.; Moneva, J.M.; Portillo-Tarragona, P.; López Rodríguez, M.E.2019. Measurement of spatial socioeconomic impact of energy poverty. ENERGY POLICY. 124, pp.320-331. ISSN 0301-4215. <https://doi.org/10.1016/j.enpol.2018.10.011>
- 12 **Artículo científico.** Larrinaga, C.; Moneva, J.M.; Ortas, E.2019. Veinticinco años de Contabilidad Social y Medioambiental en España: pasado, presente y futuro. SPANISH JOURNAL OF FINANCE AND ACCOUNTING / REVISTA ESPAÑOLA DE FINANCIACIÓN Y CONTABILIDAD. pp.[19 pp]. ISSN 0210-2412. <https://doi.org/10.1080/02102412.2019.1632020>
- 13 **Artículo científico.** Moneva-Abadía, J.M.; Gallardo-Vázquez, D.; Sánchez-Hernández, M.I.2018. Corporate Social Responsibility as a Strategic Opportunity for Small Firms during Economic Crises. JOURNAL OF SMALL BUSINESS MANAGEMENT. 57-Iss-sup.2, pp.172-199. ISSN 0047-2778. <https://doi.org/10.1111/jsbm.12450>
- 14 **Artículo científico.** Moneva, J.M.; Hernández-Pajares, J.2018. Corporate social responsibility performance and sustainability reporting in SMEs: An analysis of owner-managers' perceptions. INTERNATIONAL JOURNAL OF SUSTAINABLE ECONOMY. 10-4, pp.405-420. ISSN 1756-5804. <https://doi.org/10.1504/IJSE.2018.095268>
- 15 **Artículo científico.** Marco-Fondevila, Miguel; Moneva Abadía, José M.; Scarpellini, Sabina. 2018. CSR and green economy: determinants and correlation of firms'sustainable development. CORPORATE SOCIAL RESPONSIBILITY AND ENVIRONMENTAL MANAGEMENT. 25-5, pp.756-771. ISSN 1535-3958. <https://doi.org/10.1002/csr.1492>
- 16 **Artículo científico.** Scarpellini, Sabina; Marín-Vinuesa, Luz María; Portillo-Tarragona, Pilar; Moneva, José M.2018. Defining and measuring different dimensions of financial resources for business eco-innovation and the influence of the firms' capabilities. JOURNAL OF CLEANER PRODUCTION. 204, pp.258-269. ISSN 0959-6526. <https://doi.org/10.1016/j.jclepro.2018.08.320>
- 17 **Artículo científico.** Martín Vallespín, Emilio; Moneva Abadía, José Mariano. 2018. Do as I say, not as I do: drivers of sustainability reporting Spanish universities. SOCIOLOGY INTERNATIONAL JOURNAL. 2-5, pp.411-419. ISSN 2576-4470. <https://doi.org/10.15406/sij.2018.02.00078>
- 18 **Artículo científico.** López Arceiz, Francisco José; Bellostas Perezgrueso, Ana José; Moneva Abadía, José Mariano. 2018. Evaluation of the Cultural Environment's Impact on the Performance of the Socially Responsible Investment Funds. JOURNAL OF BUSINESS ETHICS. 150-1, pp.259-278. ISSN 0167-4544. <https://doi.org/10.1007/s10551-016-3189-4>
- 19 **Artículo científico.** Aranda-Usón, A.; Moneva, José M.; Portillo -Tarragona, Pilar; Llena-Macarulla, Fernando. 2018. Measurement of the circular economy in businesses: Impact and implications for regional policies. ECONOMICS AND POLICY OF ENERGY AND THE ENVIRONMENT. 2, pp.187-205. ISSN 2280-7659. <https://doi.org/10.3280/EFE2018-002010>
- 20 **Artículo científico.** Moneva, José M.; Portillo Tarragona, María Pilar; Llena-Macarulla, Fernando; Scarpellini, Sabina. 2018. Perspectivas e impacto de la economía circular en Aragón desde la óptica empresarial. ECONOMÍA ARAGONESA (ED. IMPRESA). 66, pp.111-126. ISSN 1576-7736.
- 21 **Artículo científico.** Cunha, D.R.; Moneva, J.M.2018. The Elaboration Process of the Sustainability Report: A case study. REVISTA BRASILEIRA DE GESTÃO DE NEGÓCIOS. 20-4, pp.533-549. ISSN 1806-4892. <https://doi.org/10.7819/rbgn.v0i0.3948>

- 22 Artículo científico.** López Arceiz, Francisco José; Bellostas Perezgrueso, Ana Jose; Moneva Abadía, Jose Mariano; Rivera Torres, Maria Pilar. 2018. The role of corporate governance and transparency in the generation of financial performance in socially responsible companies. SPANISH JOURNAL OF FINANCE AND ACCOUNTING / REVISTA ESPAÑOLA DE FINANCIACION Y CONTABILIDAD. 47, pp.44-80. ISSN 0210-2412. <https://doi.org/10.1080/02102412.2017.1379798>
- 23 Capítulo de libro.** Moneva , José M.2021. Sustainability Competences and Pedagogical Approaches at the Universidad de Zaragoza (Faculty of Economics and Business). DEVELOPING SUSTAINABILITY COMPETENCES THROUGH PEDAGOGICAL APPROACHES: EXPERIENCES FROM INTERNATIONAL CASE STUDIES. Springer. pp.253-266. ISBN 978-3-030-64964-7. <https://doi.org/10.1007/978-3-030-64965-4>
- 24 Capítulo de libro.** Moneva Abadía, José Mariano; Jara-Sarrúa, Luia; Hernández-Pajares, Julio; del Barco, Juan Pablo. 2019. The Disclosure of Social Issues in Latin American Sustainability Reports: An Exploration of their Disclosure in Argentina, Chile, and Peru. THE DISCLOSURE AND ASSURANCE OF CORPORATE SOCIAL RESPONSIBILITY A GROWING MARKET. Cambridge Scholars Publishing. pp.135-174. ISBN 978-1-5275-2323-4.
- 25 Libro o monografía científica.** Sanagustín-Fons, V., Strevaou, P., del Corral, L., Sanz-Hernández, A., Lopez-Rodriguez, M.E., Moseñe Fierro, José A., Ortas-Fredes, E., Moneva Abadía, J.M. 2023. Qualitative Methodology: A Research Guide. Dykinson, SL. ISBN 978-84-1170-266-9.

C.3. Proyectos o líneas de investigación

- 1 Proyecto.** ClimAID / Building resilience to climate change through Cultural Heritage and Urban Arts. UNION EUROPEA. María Victoria Sanagustín Fons. (Facultad de Empresa y Gestión Pública - Universidad de Zaragoza). 01/01/2023-31/12/2024. 42.355,91 €.
- 2 Proyecto.** ACTIVIDADES DE DISEÑO DE LA METODOLOGÍA, CÁLCULO DE LA CIRCULARIDAD DE LA CADENA ALIMENTARIA, AUDITORIA ENERGETICA Y DE EMISIONES, VINCULACIÓN Y DEVENGO DE LAS EMISIONES AGREGADAS DE CO2 EQUIVALENTE PARA LA OBTENCIÓN DE LA HUELLA DE CARBONO DE UN PRODUCTO E IMPLANTACIÓN Y TRANSFERENCIA DE INDICE INTEGRADO DE ECONOMÍA CIRCULAR EN LOS SECTORES GANADEROS Y AGRICOLA DENTRO DEL PROYECTO: PROYECTO OVI-CIRCULAR- (GCP-2020-001000-00). OVIARAGON, S.C.L.. José Mariano Moneva Abadía. (Facultad de Economía y Empresa - Universidad de Zaragoza). 01/09/2020-01/09/2023. 24.200 €.
- 3 Proyecto.** PID2019-107822RB-I00: Economía circular, desempeño fiscal empresarial y la consecución de los objetivos de desarrollo sostenible. AGENCIA ESTATAL DE INVESTIGACIÓN. José Mariano Moneva Abadía. (Facultad de Empresa y Gestión Pública - Universidad de Zaragoza). 01/06/2020-31/05/2023. 43.802 €.
- 4 Proyecto.** S33_20R: Socioeconomía Y Sostenibilidad: Contabilidad Medioambiental, Economía Circular Corporativa Y Recursos. GOBIERNO DE ARAGÓN. José Mariano Moneva Abadía. (Facultad de Economía y Empresa - Universidad de Zaragoza). 01/01/2020-31/12/2022. 25.713 €.
- 5 Contrato.** S33_23R: Socioeconomía y Sostenibilidad: Contabilidad Medioambiental, Economía Circular Corporativa y Recursos GOBIERNO DE ARAGÓN. José Mariano Moneva Abadía. (Facultad de Economía y Empresa - Universidad de Zaragoza). 01/01/2023-01/01/2026. 54.899,81 €.
- 6 Contrato.** COLABORACIÓN EN EL PROYECTO INTERNACIONAL PARA LA DEFINICIÓN DE UN FRAMEWORK DE INDICADORES DE MEDICIÓN DE LA CAPACIDAD ESG DE LAS UNIVERSIDADES IBEROAMERICANAS FUNDACIÓN UNIVERSIA. José Mariano Moneva Abadía. (Facultad de Economía y Empresa - Universidad de Zaragoza). 01/07/2022-31/12/2022. 2.275,25 €.