

CURRICULUM VITAE (CVA)

IMPORTANT – The Curriculum Vitae cannot exceed 4 pages. Instructions to fill this document are available in the website.

Part A. PERSONAL INFORMATION		CV date	30-05-2023
First name	Manuel		
Family name	Cano-Rodríguez		
Gender (*)	Male	Birth date (dd/mm/yyyy)	
Social Security, Passport, ID number			
e-mail	mcano@ujaen.es	URL Web	
Open Researcher and Contributor ID (ORCID) (*)	0000-0002-3482-3836		

(*) *Mandatory*

A.1. Current position

Position	Full professor		
Initial date	01/03/2009		
Institution	University of Jaén		
Department/Center	Department of Financial Economics and Accounting	Faculty of Social Sciences and Law	
Country	Spain	Teleph. number	+34953213484
Key words			

A.2. Previous positions (research activity interruptions, art. 14.2.b))

Period	Position/Institution/Country/Interruption cause
01-01-2001-28-2-2009	Professor
2-11-1995 – 31-12-1999	Assistant professor
16-10-1995 – 1-11-1995	Associate professor

A.3. Education

PhD, Licensed, Graduate	University/Country	Year
PhD	University of Jaén	2003
Licensed	University of Jaén	1995
Graduate	University of Granada	1993

Part B. CV SUMMARY

I work as a researcher at the University of Jaén since 1995. During this period, the Spanish agency ANECA granted me two six-year research merits, and the DEVA agency granted me four research merits (the maximum number of research merits this agency grants). I have worked as a researcher in 12 competitive research grants (7 of national scope, 2 of regional scope, 2 of local scope), being the head researcher in three of them (2 of national scope and 1 of local scope).

My research career can be organized in two main research lines. The first one, based on my PhD Thesis, is about the Bowman's Paradox, that is, the empirical negative relationship between risk and return. I can highlight two papers related to this line that were published in Omega-International Journal of Management Science in 2002 and 2003 (JCR 2002: Q2, impact factor 0,510; Scopus 2002: Q1, SJR 1,079). The paper published in 2002 ("A review of research on the negative accounting relationship between risk and return: Bowman's paradox") is my most quoted paper to date (76 citation papers according to the WOS web site, 67 according to Scopus web, both in October 2022). In addition, my doctoral thesis, based on this research, was awarded with the extraordinary doctoral award of the University of Jaén.

The second line is focused on the study of audit quality and earnings quality, and I am still working on this line. As the most outstanding results of this line, I published various papers in the following journals: *European Accounting Review* (2010, JCR: Q1; Scopus, Q1; cited by 48 papers according to WOS and 60 papers according to Scopus), *Journal of Business Finance and Accounting* (2015, JCR: Q3, cited by 12 papers according to WOS, by 14 according to Scopus), *Journal of Business Research* (2017, JCR: Q2, Scopus: Q1, cited by 6 papers according to WOS, 5 according to Scopus), *Journal of Management Governance* (2012, Scopus: Q2, cited by 20 papers according to WOS, 28 according to Scopus), *Spanish Accounting Review* (2019, JCR: Q3 by impact factor, Q2 by JCI; SJR: Q2; cited by 6 papers according to WOS and Scopus) and *Spanish Journal of Finance and Accounting* (2007, 2016, and 2020, JCR: Q4, Scopus: Q3, cited by 0, 12, and 4 according to WOS, 16, 13, and 3 according to Scopus). I have also directed a doctoral thesis related with this research line. Two of the formerly mentioned published papers (the one in *Spanish Accounting Review* and one in *Spanish Journal of Finance and Accounting*) were result of this doctoral thesis.

In addition to the published papers, I have contributed with more than 70 contributions to various scientific congresses and meetings, among them the Annual meetings of the American Accounting Association, the annual Congresses of the European Accounting Association, the workshops of the European Institute for Advanced Studies in Management and of the European Auditing Research Network, the Workshops on Empirical Research in Accounting, the Workshops on Accounting and Management Control memorial Raymond Konopka, the meetings of the Spanish Association of Accounting University Professors (ASEPUC), or the meetings of the Spanish Accounting and Business Administration Association (AECA).

Related to my research activity, I have also collaborated as organizer or member of the scientific committee of various scientific meetings (Congresses of the EAA, Congresses of ASEPUC and ACEDE, and workshops "Memorial Raymond Konopka). I have acted as a reviewer for several scientific publications (*European Accounting Review*, *Accounting Business Research*, *Spanish Accounting Review*, *Spanish Journal of Finance and Accounting*, *Journal of Business Ethics*, *Business Research Quarterly*, *Accounting and Finance* or *Journal of Management and Governance*), and I am currently an associate editor of the *Spanish Accounting Review* (JCR: Q3 by impact factor, Q2 by JCI; SJR: Q2) and member of the Editorial Board of the *Spanish Journal of Finance and Accounting* (JCR: Q4, Scopus: Q3).

About the transfer merits, I have participated in 11 service provisions contracts (4 as head researcher), regulated by the article 83 of the Spanish Organic Law of Universities. These contracts were mainly related to the consulting for technology-based start-ups and the valuation of privately-held companies.

As other merits, I am the head of the Department of Financial Economics and Accounting of the University of Jaén since April of 2018. From April 2016 and April 2018, I was appointed as the vice-dean for Quality of the Faculty of Social Sciences and Law of the University of Jaén.

Part C. RELEVANT MERITS

C.1. Publications

1. Castilla-Polo F, Ruiz-Rodríguez MC, Moreno A, Licerán-Gutiérrez A, Cámara de la Fuente M, Chamorro Rufián E, Cano-Rodríguez M. (2020). Classroom Learning and the Perception of Social Responsibility Amongst Graduate Students of Management Accounting. *Sustainability*, 12(17):7093. <https://doi.org/10.3390/su12177093>
2. Ana Licerán-Gutiérrez & Manuel Cano-Rodríguez (2020) Using partial least squares in archival accounting research: an application to earnings quality measuring, *Spanish Journal of Finance and Accounting / Revista Española de Financiación y Contabilidad*, 49:2, 143-170, DOI: 10.1080/02102412.2019.1608705
3. Licerán Gutiérrez, A., & Cano Rodríguez, M. (2019). Una Revisión del Análisis Multidimensional de la Calidad del Resultado Contable: A Review on the Multidimensional Analysis of Earnings Quality. *Revista de Contabilidad - Spanish Accounting Review*, 22(1), 41–60. <https://doi.org/10.6018/rc-sar.22.1.354301>
4. Manuel Cano-Rodríguez, Gilberto Márquez-Illescas, Manuel Núñez-Níckel. (2016). Experts or rivals: Mimicry and voluntary disclosure, *Journal of Business Research*, Volume 73, 2017, Pages 46-54, <https://doi.org/10.1016/j.jbusres.2016.12.003>.

5. Manuel Cano-Rodríguez, Santiago Sánchez-Alegría & Pablo Arenas-Torres (2016) The influence of auditor's opinion and auditor's reputation on the cost of debt: evidence from private Spanish firms / La influencia de la opinión de auditoría y la reputación del auditor en el coste de la deuda: evidencia en las empresas españolas no cotizadas, *Spanish Journal of Finance and Accounting / Revista Española de Financiación y Contabilidad*, 45:1, 32-62, DOI: 10.1080/02102412.2015.1111096
6. Manuel Cano-Rodríguez y Manuel Núñez-Nickel (2015) Aggregation Bias in Estimates of Conditional Conservatism: Theory and Evidence. *Journal of Business Finance and Accounting*. Volume42, Issue1-2. Pages 51-78
7. Cano Rodríguez, M., Sánchez Alegría, S. (2012) The value of audit quality in public and private companies: evidence from Spain. *Journal of Management and Governance*, 16, 683–706. <https://doi.org/10.1007/s10997-011-9183-4>

C.2. Congresses and scientific meetings

Ten of my most significant contributions to Congresses and scientific meetings are the following:

1. 45th anual Congress of the European Accounting Association. "Accounting manipulations and financial statements conformity to Benford's distribution". Manuel Cano-Rodríguez, Ana Licerán Gutiérrez & Manuel Núñez Nickel. Espoo (Finland), May 24th – 26th.
2. XX Encuentro Internacional ASEPUC. "Religion and the readability of textual financial disclosures". Manuel Cano-Rodríguez and Alonso Moreno Aguayo. Sevilla (Spain), June 8-10, 2022.
3. 40th annual Congress of the European Accounting Association. "A Review on the Multidimensional Analysis of Earnings Quality". Ana Licerán-Gutiérrez and Manuel Cano-Rodríguez. Communication with oral presentation. Valencia (Spain). May 10-12, 2017.
4. 38th annual Congress of the European Accounting Association. "Cost stickiness and accruals estimation models". Manuel Cano Rodríguez and Manuel Núñez Nickel. Communication with oral presentation. Glasgow (United Kingdom). April 28-30, 2015.
5. XI Workshop on Empirical Research in Financial Accounting. "Cost stickiness and accruals estimation models". Manuel Cano Rodríguez and Manuel Núñez Nickel. Communication with oral presentation. Córdoba (Spain). November 4-6, 2015.
6. XXII Spanish Finance Association (AEFIN) Finance Forum. "How are big 4 audits valued around the world? The non-linear relationship between the value of audit quality and the investor protection quality". Manuel Cano-Rodríguez and Manuel Núñez-Nickel. Communication with oral presentation. Zaragoza (Spain). November, 20-21, 2014.
7. 2014 American Accounting Association Annual meeting. "Overcoming aggregation effect in the estimation of conditional conservatism". Manuel Cano-Rodríguez and Manuel Núñez-Nickel. Communication with oral presentation. Atlanta, Georgia , USA. August, 2-6, 2014.
8. European Accounting Association 36th Annual Congress. "How Are Big 4 Audits Valued Around the World? The Non-Linear Relationship Between The Value Of Audit Quality And The Investor Protection Quality". Manuel Cano-Rodríguez, Manuel Núñez-Nickel and Santiago Sánchez-Alegría. Communication with oral presentation. Paris (France). May, 6-8, 2013.
9. European Accounting Association 36th Annual Congress. "Experts or Rivals: Mimicry and Voluntary Disclosure". Manuel Núñez-Nickel, Gilberto Márquez-Illescas and Manuel Cano Rodríguez. Communication with oral presentation. Paris (France). May, 6-8, 2013.
10. European Accounting Association 35th Annual Congress. "The value of auditor brand name for creditors around the world". Manuel Cano-Rodríguez, Manuel Núñez-Nickel and Santiago Sánchez-Alegría. Communication with oral presentation. Ljubljana (Slovenia). May, 9-11, 2012.

C.3. Research projects

1. Head researcher in research grant PID2021-124494NB-I00: "LA INFORMACIÓN FINANCIERA Y NO FINANCIERA COMO HERRAMIENTA EN LA GESTIÓN REPUTACIONAL". Financing entity: Ministerio de Ciencia e Innovación. Sep 01 2022 to Aug 31 2025. Budget: 59,895 €
2. Head researcher in research grant PGC2018-096440-B-I00: "Calidad de la Información Financiera Cuantitativa y Cualitativa". Financing entity: Ministerio de Ciencia, Innovación y Universidades. Jan 01 2019 to Dec 31 2021. Budget: 32,065 €
3. Head researcher in research grant UJA/2015/06/04: "La calidad de la información financiera: medición, causas y consecuencias". Financing entity: University of Jaén. Jan 01 2016 to Dec 31 2017. Budget: 10,000 €
4. Researcher in research grant: ECO2013-45864-P: "Información contable, capacidad innovadora y valor empresarial". Financing entity: Ministerio de Ciencia e Innovación. Head Researcher: Luis Santamaría Sánchez. (University Carlos III of Madrid). Jan 01 2014 to Dec 31 2016. Budget: 37.268 €
5. Researcher in research grant: SEJ-6828: "Utilidad de la información contable en el ámbito de las empresas no cotizadas". Financing Entity: Junta de Andalucía. Head researcher: Macario Cámara de la Fuente (University of Jaén). March 15 2011 to March 14 2015. Budget: 40,850 €
6. Researcher in research grant ECO2010-22105-C03-03: "Amenazas Estratégico-Ambientales y Revelación Voluntaria de Información". Financing Entity: Ministerio de Ciencia y Tecnología. Head Researcher: Manuel Núñez Nickel (University Carlos III of Madrid). Jan 01 2011 to Dec 31 2013. Budget: 50,800 €

C.4. Contracts, technological or transfer merits

1. Head researcher in two transfer contracts on the valuation of privately-held firms: "Estimación del valor de mercado del neto patrimonial de la empresa 'Unión Geriátrica Andaluza, S.L.'" (budget: 4.033,33€ April-May 2021) and "Estimación del valor de mercado del neto patrimonial de la empresa 'Electra de Sierra Mágina'" (budget: 4.033,33€ November-2019 – July 2020).
2. Head researcher in three transfer contracts: "Curso Herramienta Microsoft Excel. Soluciones profesionales para la gestión". Nov-2017, Oct-2016 and Sept-2014. Budget: 3,400.00 €
3. Researcher in 8 transfer contracts on consulting for technology-based start-ups (head researcher in 2 of them): "Asesoramiento para la elaboración del plan de negocio de la empresa Bioliza" (June to December 2014, budget 3,333.33 €, head researcher). "Asesoramiento para la elaboración del plan de negocio de la empresa Ayssel Mecatrónica" (June to December 2014, Budget 3,333.33 €). "Asesoramiento para la elaboración del plan de negocio de la empresa 'Jaén Health Developments – JHD'" (June to December 2013, Budget: 3,333.33 €). "Asesoramiento para la elaboración del plan de negocio de la empresa 'GenCo'" (November-2011 to January-2012, budget: 3,333.33 €). "Asesoramiento para la elaboración del plan de negocio de la empresa 'Inolive'" (November-2011 to January-2012, budget: 3.333,33 €). "Asesoramiento para la elaboración del plan de negocio de la empresa 'Meteoener'" (February-2011 to March-2011, budget: 3.333,33 €). "Asesoramiento para la elaboración del plan de negocio de la empresa Tharsis Biomed" (November to December 2010, budget 3,333.33 €, head researcher). "Asesoramiento para la elaboración del plan de negocio de la empresa VirtualDental" (February to March 2011, budget 3,333.33 €).
4. Head researcher in a transfer contract with the TTO of the University of Jaén: "Elaboración de un informe-dictamen sobre la idoneidad de las diferentes variables contables para aplicar las regalías derivadas de un contrato de transferencia" (October-2011, Budget 277,78 €).