



Cinthia VALLE RUIZ

Ph.D. in Accounting

Assistant Professor, Accounting

c.valleruiz@ieseg.fr

EDUCATION

2017 Ph.D. in Accounting, University Complutense of Madrid, Spain

RESEARCH INTERESTS

Empirical tax research, taxation within multinational groups, tax planning, profit-shifting, corporate tax avoidance, financial

PROFESSIONAL EXPERIENCE

ACADEMIC:

2024 - 2024 Visiting Scholar, IESE Business School, Barcelona, Spain

2023 - 2023 Visiting Scholar, McCombs School of Business, Austin, USA

2018 - 2018 Visiting Scholar in Tax Research , University of Waterloo, Waterloo, Canada

2017 - 2018 Lecturer in Accounting, CUNEF, Centro Universitario de Estudios Financieros, Madrid, Spain

2016 - 2017 Post-Doctoral Research Fellow in Accounting, Bocconi University, Bocconi, Italy

2014 - 2016 Ph.D. visiting scholar at Trinity Business School and TRISS (Economics department), Trinity College Dublin, Dublin, Ireland

COURSES TAUGHT

- Advanced financial accounting
- International tax planning
- Advanced financial accounting
- Accounting and financial statements analysis.
- Financial statements analysis

INTELLECTUAL CONTRIBUTIONS

Papers in refereed journals

Published

Valle Ruiz C., Campa D., (2024), Tax rate changes impact income timing, *Accounting and Business Magazine*, August(August 2024), pp. August 2024

Valle Ruiz C., Campa D., Camacho Minano M. D. M., (2024), Inter-temporal income-shifting for investment reasons: Evidence from private firms, *Journal of American Taxation Association*, 46(2), pp. 151-176

Valle Ruiz C., Klassen K., (2023), The Effect of Changes in Income Shifting on Affiliate Managers' Internal Reporting Decisions, *Contemporary Accounting Research*, 40(1), pp. 120-165

Other conference and seminar presentations

International

Valle Ruiz C., Caglio A., Imperatore C., (2022), *Institutional investors' tax preferences and the design of executives' compensation packages* Saint Mary's University, Halifax (Online), Canada

Valle Ruiz C., (2020), *TBA* <https://www.gla.ac.uk/schools/business/research/centres/accounting/wards/>, Glasgow, United Kingdom

Valle Ruiz C., Voget J., (2020), *The Unknown Side of Income-Shifting Micro-Estimates: The Role of Trademarks 2020* American Taxation Association's Midyear Meeting, Forth Worth, TX, USA

Valle Ruiz C., Camacho Minano M., Campa D., (2019), *Tax rate cuts, intertemporal income-shifting and investment opportunities in the context of private firms* European Accounting Association Conference (EAA), Paphos, Cyprus

Valle Ruiz C., Klassen K., (2019), *The Effect of Changes in Income Shifting on Local Managers* The 31st Annual American Taxation Association (ATA) Midyear Meeting, Washington DC, USA

Valle Ruiz C., (2018), *Attendance* Norwegian Tax Accounting Symposium 2018, Bergen, Norway

Valle Ruiz C., (2018), *Attendance* Texas-Waterloo Tax Research Conference, Austin, Texas, USA

PROFESSIONAL MEMBERSHIPS

European Accounting Association (EAA)

American Accounting Association, USA

American Taxation Association

EDITORIAL ACTIVITY

Reviewer in an academic journal

Accounting and Business Research

European Accounting Review (EAR)

Journal of Accounting and Public Policy

PROFESSIONAL SERVICE

Committee/task force member

2024 American Taxation Association Midyear Meeting

Discussant in an academic conference

EAA ANNUAL MEETING, Cyprus

Manager of a professional working group

2023 EU Tax Women Group

Member of the organizing committee of an academic conference

2020 - 2021 2021 American Taxation Association Virtual Midyear Meeting, USA

Member of the scientific committee of an academic conference

2022 American Taxation Association Midyear Meeting

2022 AAA Annual Meeting: ATA Section, USA

Reviewer for an academic conference

2024 American Taxation Association Midyear Meeting

2024 European Accounting Association Conference

2020 American Accounting Association Annual Meeting

2020 American Taxation Association Midyear Meeting

Session chair in an academic conference

2018 Norwegian Tax Accounting Symposium 2018, Norway

EAA ANNUAL MEETING 2019, Cyprus

Technical program committee member

2020 American Taxation Association Midyear Meeting

RESEARCH ACTIVITIES

COMMITTEE CHAIR**Extensive media communication**

2020 - 2021 Development of the internal accounting department newsletter, IÉSEG School of Management, France