



Laura Gomez-Ruiz, short-biography

Laura is Associate Professor in the Finance and Accounting Department at Pablo de Olavide University since 2015: She also holds a management position in that institution and was appointed Executive Director of University Finance in 2021. Yet the year of 2009 represents the beginning of her academic career as Assistant Professor at Pablo de Olavide University. Four years later, in 2013, she successfully defended her PhD thesis “Design and Use of Management Control Systems in Team-Based Settings: Effects on Performance” and was awarded with Honors. In addition, she is a lecturer at the Escuela Superior de Hostelería de Sevilla (www.esh.es) since 1999 and teaches at a Masters Program at the Instituto de Estudios Cajasol since 2021. She is also involved as a senior consultant in strategic consulting and management control projects.

Laura’s main research interests are on experimental methodology. Specifically, her research focuses on analyzing how accounting and control information influences agents decision-making and behavior in social dilemma situations within organizations. Currently, she is Principal Researcher of projects that deal with Management Control Systems (MCS) and Sustainable Development Goals (SDG) and leads the Project “The role of management control systems (MCS) in avoiding dysfunctional behaviors in the achievement of the Sustainable Development Goals (SDG) in organisations” (Convocatoria 2022 de Proyectos de Generación de Conocimiento).

Laura complements her research career with 4 research stays, 2 at Tilburg University (2011 and 2020-2021), one at Erasmus University in Rotterdam (2018) and the other at Universidad Privada Boliviana (2023). Those research stays have positively influenced her research mindset and contributed to nurture her research abilities.

She is a member of the LEXBE Laboratory (<https://www.upo.es/investiga/lexbe/>), which is the first experimental research laboratory with business orientation in the Region of Andalucía. Laura is also Member of the Scientific Committee of ENEAR (European Network for Experimental Accounting Research), Member of the Board at SABE (Society for Advancement of Behavioral Economics), EAA (European Accounting Association) and Colegio de Economistas de Sevilla (<https://economistas-sevilla.com/>). She served as Treasurer of EURHODIP association for three years under the presidency of Luis Lezama.

Prior to her academic career, Laura worked in the private sector between 1995 and 2008 where she developed her professional career in Human Resources consulting with HAY Group and Banking in Central Services of ARGENTARIA, and Tourism where she was Vice President of the Hotel and Business Association of Sevilla.

Part A. PERSONAL INFORMATION**CURRICULUM VITAE ABREVIADO (CVA)**

First name	LAURA		
Family name	GOMEZ-RUIZ		
Gender	WOMEN	Birth date (dd/mm/yyyy)	17/07/1971
e-mail	Lmgomrui@upo.es	URL Web	https://www.upo.es/profesorado/lmgomrui/ https://scholar.google.es/citations?user=-6hy04sAAAAJ&hl=es
Open Researcher and Contributor ID (ORCID)	0000-0003-2241-9649		

A.1. Current position

Position	PROFESOR CONTRATADO DOCTOR Executive Director of University Finance		
Initial date	09/12/2020		
Institution	UNIVERSIDAD PABLO DE OLAVIDE		
Department/Center	ECONOMIA FINANCIERA Y CONTABILIDAD		
Country	ESPAÑA	Teleph. N°	627196613
Key words	Social dilemma, management control systems, gender, experiment		

A.2. Previous positions (research activity interruptions, indicate total months)

Period	Position/Institution/Country/Interruption cause
12-06-2018 to 08-12-2020	Profesor contratado doctor temporal / Univ. Pablo Olavide
16-05-2014 to 11-06-2018 (01/03/2016 to 4/11/2016)	Ayudante doctor. Univ. Pablo de Olavide (sick leave for breast cancer)
16-05-2014 to 11-06-2018	Ayudante doctor. Univ. Pablo de Olavide
28-09-2009 to 15-05-2014	Ayudante. Univ. Pablo de Olavide
01-10-2008 to 27-09-2009	Profesor sustituto interino. Univ. Pablo de Olavide
22-10-2007 to 30-09-2008	Profesor sustituto (partial time). Univ. Pablo de Olavide
2005 to 30-09-2008	General Manager Fundación IDEHS. Sevilla. Spain
4-11-1998 to 2005	CEO Family business (hospitality sector). Seville, Spain.
13-06-1997 to 3-11-1998	Argentaria Bank. Servicios Centrales. Madrid, Spain
01-09-1995 to 12-06-1997	HAY Group. Consultor. Madrid, Spain

A.3. Education

PhD, Licensed, Graduate	University/Country	Year
Advanced Management Program Seville	IE Business School Executive Education, Seville, Spain. (Mach-June)	2023
PhD Business Administration	Universidad Pablo de Olavide, Seville, Spain Cum Laude	2013
Research Master	Universidad Pablo de Olavide, Seville, Spain	2008-2009
Executive Program Tax accountant	Instituto de Estudios Cajasol, Seville, Spain Rank 1	2006-2007
MBA	IE Business School, Madrid, Spain Honourable mention	1994-1995
Graduate (Economics and Business)	Universidad de Sevilla, Seville, Spain	1989-1994

Part B. RELEVANT MERITS (sorted by typology)

B.1. Research Publications

1. Gomez-Ruiz, L., & Sánchez-Expósito, M. J. (2020). The Impact of Team Identity and Gender on Free-Riding Responses to Fear and Cooperation Sustainability. *Sustainability*, 12 (19), 8175. JCR Q2. SJR Q1.
2. Gomez-Ruiz, L., & Rodríguez-Rivero, E. (2018). The motivational role of consultative participation in a multi-period target setting: An experimental study. *Spanish Journal of Finance and Accounting/Revista Española de Financiación y Contabilidad*, 47 (3), 329-351. JCR Q4. SJR Q3.
3. Naranjo-Gil, D., Sánchez-Expósito, M. J., & Gomez-Ruiz, L. (2016). Traditional vs. Contemporary management control practices for developing public health policies. *International Journal of Environmental Research and Public Health*, 13 (7), 713. JCR Q2. SJR Q2.
4. Gomez-Ruiz, L., & Naranjo-Gil, D. (2016). El uso interactivo de la información de control y las respuestas emocionales de los empleados. *Revista de Contabilidad*, 19 (1), 102-110. SJR Q3.
5. Gomez-Ruiz, L. (2015). Los informes de rendimiento y la comparación social en los equipos: Efectos sobre la cooperación. *Spanish Journal of Finance and Accounting/Revista Española de Financiación y Contabilidad*, 44 (1), 97-115. JCR Q4. SJR Q4.
6. Gomez-Ruiz, L. and Naranjo-Gil, D. (2014), "The effects of interactive control system and team identity on team performance: An experimental study", In: *Performance Measurement and Management Control: Behavioral Implications and Human Actions*. Emerald. pp. 155-176. <https://doi.org/10.1108/S1479-351220140000028014>. SPI (Q1).
7. Sánchez-Expósito, MJ., Gomez-Ruiz, L. & Naranjo-Gil, D (2014). The design of incentive systems for improving team effectiveness: A research framework. *Advances In Management*, 7 - 3, pp. 28 - 35. 2014. ISSN 2278-4551.
8. Naranjo-Gil, D, Gomez-Ruiz, L. and Sánchez-Expósito, MJ. (2011). Neuroscience and Management: Challenges for Behavioral Research in Organizations. *Journal of Positive Management*. 2 - 1, pp. 45-58. 2011. ISSN 2083-103X.
9. Gomez-Ruiz, L., Naranjo-Gil, D. & Alvarez-Dardet, C. (2010). Los Sistemas de Control De Gestión en Relaciones Interorganizativas Laterales: Una Visión de Recursos y Capacidades. *Revista Iberoamericana de Contabilidad de Gestión*. <http://www.observatorio-iberoamericano.org/ricg/>. 5 citations.

B.2. Teaching Publications

1. Alvarez-Dardet et al (2010). "Contabilidad de Gestión: Profundización en el cálculo del coste y proceso de planificación y control". Ediciones Pirámide.
2. Alvarez-Dardet et al (2009). "Contabilidad de Gestión: Calculo de costes". Ediciones Pirámide.

B.3. Teaching Experience

Degrees:

1. Escuela Superior de Hostelería de Sevilla. Subjects: Gestión aplicada a la hostelería; Gestión en Alimentos y Bebidas. Since 1999.
2. Universidad Pablo de Olavide. Subjects: Contabilidad de Gestión I, Contabilidad de Gestión II (Presupuestos y control). Since 2008.

Master:

1. Universidad Pablo de Olavide. Subjects: Investigación con Experimentos (Master en Dirección de Empresas, itinerario de Investigación) 2017-2022. Gestión de Tesorería (Master en Dirección y Administración de Empresas Hoteleras). Since 2020.
2. Universidad Loyola. Subjects: Control de Gestión; Introducción a las Finanzas (Master en Dirección Financiera, Master Universitario in Business Administration). 2017-2019.
3. Instituto de Estudios Cajasol. Subjects: Introducción a la Contabilidad Financiera. Master en Dirección Financiera. Since 2021.

B.4. Congress (last 10)

1. Ex-ante accounting information design and its impact on natural cooperators and natural defectors. Gomez-Ruiz, L. (presenter), Jiménez-Jiménez, N., Sánchez-Expósito, M.J. XXVI Workshop en Contabilidad y Control de Gestión "Memorial Raymond Konopka". January, 2024. Burgos, Spain.
2. The effect of the detail level of rankings under individual and group incentive contracts: The moderating effect of gender. Gómez-Ruiz, L. (presenter), Sanchez-Exposito, M.J. AAA MAS Midyear Meeting, January 2023. Atlanta, EEUU.
3. The design of ex-ante accounting information in social dilemmas. Effects on cognitive conflict. Gómez-Ruiz, L. (presenter), Sanchez-Exposito, M.J., Jimenez Jimenez, N.). European Nextwork for Experimental Accounting Research, ENEAR July 2022, Seville, Spain.
4. The design of ex-ante accounting information in social dilemmas. Effects on cognitive Conflict. Gómez-Ruiz, L. (presenter), Sanchez-Exposito, M.J., Jimenez Jimenez, N. XXV Workshop en Contabilidad y Control de Gestión "Memorial Raymond Konopka". Burgos, Spain, June, 2022
5. Are rankings properly designed for influencing women and men's performance? The effect of the detail level of rankings under individual and group incentive contracts. Gómez-Ruiz, L (presenter), Sanchez-Exposito, M.J. 44th Annual Congress of the European Accounting Association. Bergen (Norway), May 2022
6. Team Identity and Feedback Types: Effects on Free Riding Behaviours. Gómez-Ruiz, L.(presenter), Naranjo-Gil, D. 21st International Conference on Group Decision and Negotiation (GDN 2021). Toronto, June 2021(online)
7. The detail level of rankings under individual and group incentive contracts: The effect of ordinal and cardinal information on performance in a multi-period setting. Gómez-Ruiz, L (presenter), Sanchez-Exposito, M.J. 43th Annual Congress of the European Accounting Association, 2021. (online)
8. Efecto de las recompensas en la creatividad en equipos de trabajo: una investigación experimental virtual. Salgado-Castillo (presenter), Barrachina, Gómez-Ruiz, Ripoll-Feliu. VIII Research Forum on Challenges in Management Accounting and Control, Seville. June 2021.
9. Ranking under individual and group incentive contracts: The effects of ordinal and cardinal ranking on performance. Gómez-Ruiz, L. (presenter), Sanchez-Exposito, M.J. ENEAR, July 2019, Maastricht.
10. Team Identity and the design of Performance Measures: Effects on free-riding behaviors over time. Gómez-Ruiz, L. & Naranjo-Gil, D. Group Decision and Negotiation Conference, U.K., June 2019.

B.5. Research projects.

1. *Title: The role of management control systems (MCS) in avoiding dysfunctional behaviours in the achievement of the Sustainable Development Goals (SDG) in organisations.*

Organization funds: Ministerio de Ciencia, Innovación. Funds: 57.500,00€. 36 months: 01/09/2023 - 31/08/2026. **Principal researcher: Gomez-Ruiz, Laura (4 members).**

2. *Title: How to avoid agents' cognitive conflict and dysfunctional behaviour: The design of management control systems from cognitive perspective.*

Organisation funds: UNIVERSIDAD PABLO DE OLAVIDE. Funds: 7.500€. 24 months: 01/01/2020 - 31/12/2021. **Principal researcher: Gómez-Ruiz, L. (3 members).**

3. *Title: How to design management control systems in team setting: implications for dysfunctional behaviours and cooperation.*

Organisation funds: Consejería de Conocimiento, Investigación y Universidad. Funds: 33.333€. 24 months: 01/01/2020 - 31/12/2021. Principal researcher: Naranjo-Gil, David (8 members).

4. *Title: Design and use of management control systems for managing virtual team setting: Effects for dysfunctional behaviour and emotions*

Organization funds: Ministerio de Ciencia, Innovación y Universidades. Funds: 34.727€. 48 months: 01/01/2019 - 31/12/2022. Principal researcher: Naranjo-Gil, David (9 members).

5. *Title: How to use management control systems as control tools for dysfunctional behaviours in team setting*

Organization funds: Ministerio de Economía y Competitividad. Funds: 61.710€. 36 months: 26/11/2015 - 31/12/2018. Principal researcher: Naranjo-Gil, David (7 members).

6. *Title: Design and use of management control systems for managing dysfunctional behaviours*

Organization funds: Consejería de Economía, Innovación y Ciencia. Funds: 40.815€. 48 months: 27/06/2014 - 26/06/2018. Principal researcher: Naranjo-Gil, David (8 members).

7. *Title: Management control systems for team setting: Effects on performance*

Organization funds: Ministerio de Economía y Competitividad. Funds: 119.403€. 36 months: 1/01/2012 -31/12/2014. Principal researcher: Naranjo-Gil, David (9 members). This Project supported the development of LEXBE lab at Pablo Olavide University (<https://www.upo.es/investiga/lexbe/>).

OTHER MERITS

- **Working papers:** Gómez-Ruiz, L., Sanchez-Exposito, M.J., Jimenez Jimenez, N. (supported by Projects nº1&2); Gómez-Ruiz, L., Naranjo-Gil, D. Team Identity and Feedback Types: Effects on Free Riding Behaviours (under review); Gómez-Ruiz, L., Sanchez-Exposito, M.J. The effect of the detail level of rankings under individual and group incentive contracts: The moderating effect of gender (under review).
- **Research stays:** Tilburg University (3 months, May-July 2011) & (3 months; Nov 2021-Jan 2022); Erasmus University (Rotterdam) (4,5 months, May-Sept 2018); Universidad Privada Boliviana (1 month, November-December 2023).
- **Thesis supervised:** Jorge Salgado-Castillo (defended October 2022); P. Villegas (defended October 2023), in progress; Javiera Muller, Diana Vanegas, Lisseth Vasquez.
- **Member of:**
 - o CINEF “Centro Interdisciplinar de Estudios Feministas, de las Mujeres y de Género” (<https://www.upo.es/cinef/>).
 - o Board Member of SABE. <https://sabeconomics.org/>.
 - o Permanent Scientific Committee of Enear (also cochair of ENEAR Conference 2022). <https://sites.google.com/view/enearonline>.
 - o Board Member of AICO (Asociación Iberoamericana Contabilidad y Control de Gestión). <https://aicogestion.org/>.
 - o Organizing committee of the Research Forum on Challenges in Management Accounting and Control, Universidad Pablo de Olavide (I to X – march 2023-).
 - o Member of “Comisión de Economía”, Colegio de Economistas de Sevilla since 2022.
 - o Treasurer at Eurhodip (2017-2021), under the presidency of Luis Lezama. (<https://www.eurhodip.com/>).
 - o Vice-President at “Asociación de Hosteleros de Sevilla y Provincia”, under the presidency of Juan Robles.
- **Senior consultant** (University Knowledge Transfer) in strategic consulting and management control projects (in collaboration with Prof. Miguel Angel Calderon).
- **Referee:** Group Decision and Negotiation (Q2 JCR), PLOS ONE (Q2 JCR), European Accounting Review (Q2 JCR), Journal of Management Control (Q3 JCR); Spanish Journal of Finance and Accounting (Q3 JCR); Spanish Accounting Review (Q3 JCR). Referee for Research Council of KU Leuven (May 2020).
- **Awards:** Extraordinary award PhD Universidad Pablo de Olavide, 2012-13; Rank nº1, Programa Ejecutivo Asesores Fiscales – Instituto Estudios Cajazol, Sevilla; Honourable mention MBA -IE Madrid, 1994-1995.
- **English level:** C1.