



**Cinthia VALLE RUIZ**

**Ph.D. in Accounting**

**Assistant Professor, Accounting**

[c.valleruiz@ieseg.fr](mailto: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

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### Papers in refereed journals

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#### Published

Valle Ruiz C., Klassen K., (2025), Knock-on effects of tax planning shifts, *Accounting and Business Magazine*, 2025(APRIL), pp. 1-3

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

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#### 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

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European Accounting Association (EAA)

American Accounting Association, USA

American Taxation Association

## EDITORIAL ACTIVITY

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### Reviewer in an academic journal

Accounting and Business Research

European Accounting Review (EAR)

Journal of Accounting and Public Policy

## **PROFESSIONAL SERVICE**

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### **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**

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### **COMMITTEE CHAIR**

#### **Extensive media communication**

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