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Degree in Business Administration, 1990. Ph.D. in Business Administration 2001, University of Valencia, Spain. Certified Quality Auditor (IRCA) 2002. EOQ Quality Systems Manager (2004) European Organization for Quality. Master in Integrated Management System (IMS), University Distance Learning (UNED) Spain 2007. Senior Lecturer in the Accounting Department, University of Valencia from 1990 to the present. Quality Manager at (University Extension Service) University of Valencia. Participation in different research projects funded by the University of Valencia and the European Union. Member of several professional societies: Spanish Accounting Association and Administration (AECA), Spanish Association of Quality (AEC), the Executive Board of the Centre for the Promotion of the Quality of the Valencian Community (CPC-CV) (during 1996), Chairperson of the Costs of Quality Committee of (CPC - CV) from 1996 to 1999. Several articles published in national and international Accounting Journals as well as papers published in National and International Congresses.