

# Javier Sosa

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## EMPLOYMENT

- Lecturer in the Dept. of Finance and Accounting at CUNEF Universidad since 1993
- Director of the PwC-CUNEF Master's Degree in Auditing (since 2013)
- Member of the Academic Council of the Comparative Law Research Institute of the Universidad Complutense de Madrid
- Associate Professor of Financial and Accounting at Universidad Complutense de Madrid since 1990 (currently on leave of absence)

## EDUCATION

- Degree in Economics (1985) with honors (Universidad Complutense de Madrid) and PhD in Financial Economics (1988) with honors (Universidad Complutense de Madrid).
- Degree in Law (2003, Universidad Nacional de Educación a Distancia) and PhD in Law (2021, Universidad Complutense de Madrid).

## FIELDS OF INTEREST

Financial Accounting, Auditing and the relationship between Law and Accounting

## PUBLICATIONS

Sosa, J., Segovia, A. y Velasco, G.: "El hecho contable como aporía jurídica: una reflexión (a propósito de la responsabilidad civil de los administradores y los auditores de las sociedades de capital)" *CEF Legal*, núm. 228, págs. 4-38, 2020. Finalist in the Estudios Financieros Awards.

Sosa, J., Segovia, A. y San Frutos, A.: "Grupos de sociedades y responsabilidad penal: una anomalía en el proceso decisional" en *Anuario Jurídico y Económico Escurialense*, núm. 51, págs. 283-322, 2018. This paper was awarded with the V Premio Internacional Reina María Cristina granted by Banco de Santander.

Sosa, J. y Segovia, A.: “El reflejo de los contratos (aparentemente) simulados en contabilidad: el caso de las operaciones con partes vinculadas”, paper selected to be published in the proceedings of the V International symposium Consinter, *Revista Internacional CONSINTER de Derecho*, Año IV, Núm. VII, 2º semestre 2018, 253-265, 1988.

## PROFESSIONAL ACTIVITIES

- He is a member of Registro Oficial de Auditores de Cuentas del Ministerio de Economía, Comercio y Empresa since 1989 and Accredited Accountant Expert (ICJCE).
- Accounting Expert (ICJCE)