

José M^a Martínez Otero

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EMPLOYMENT

Adjunct Lecturer, Dept. of Finance and Accounting, CUNEF Universidad (2010-present)

Credit Institution Inspector. Bank of Spain (2008-present)

EDUCATION

Bachelor's Degree in Business Administration and Management, with a specialization in Auditing. (CUNEF, 2000 – 2005)

FIELDS OF INTEREST

Analysis and Consolidation of Financial Statements. Zombie Companies

PUBLICATIONS

Martín Fernández, Jorge; Martínez Otero, José M^a: *Consolidación por bloques*, Amazon, 2025.

Martínez Otero, José M^a: *Notas y ejercicios de análisis de estados contables*, ATLL25, 2012.