

Antonio San Frutos Velasco

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EMPLOYMENT

Adjunct Lecturer, Dept. of Finance and Accounting, CUNEF Universidad (2024-present)

Member of the Madrid Association of Economists. He specializes in accounting and tax advice to companies. He has collaborated with several law firms and economists in Madrid. <https://antoniosanfrutos.es/>

EDUCATION

Professional Certificate in Advanced Sustainability and Assurance (DASA) issued by AECA in June 2024.

ECA-Accredited Accounting Expert by AECA since April 13, 2015.

During the 2010-2011 academic year, he completed the Theoretical Training Course for Statutory Auditors for registration with the ROAC as a statutory auditor, organized by the General Council of Colleges of Economists.

During the two-year period, 1992-1994, he completed the PhD Program courses in the Department of Financial Economics and Accounting II at the Universidad Complutense de Madrid, obtaining proficiency in June 1994.

Graduate in Economics and Business Administration from the Universidad Complutense de Madrid, specializing in accounting and auditing. June 1992.

FIELDS OF INTEREST

Financial accounting, financial statement analysis, International Financial Reporting Standards and financial statement consolidation.

PUBLICATIONS

Sosa Álvarez, F. J., y San Frutos Velasco, A. L. (2006). Las normas internacionales de contabilidad y el Impuesto sobre las ganancias. In *El impuesto sobre sociedades y su reforma para 2007* (pp. 1075-1114). Civitas.

Sosa Álvarez, F. J., y San Frutos Velasco, A. L. (2015). La incompatibilidad para el ejercicio de la auditoría motivada por la concentración de honorarios: El futuro de los pequeños auditores en el proyecto de Ley de auditoría de cuentas. *Revista contable*, 36, 28-37.

San Frutos Velasco y Sosa Álvarez F.J. (2016). Extensión de la comisión de auditoría a las entidades de interés público. *Revista contable*, (47), 78-87.

San Frutos Velasco y Sosa Álvarez F.J. (2017). ¿Son realmente comparables los estados de flujos de efectivo consolidados elaborados por las sociedades cotizadas españolas? *AECA: Revista de la Asociación Española de Contabilidad y Administración de Empresas*, (118), 19-22.

San Frutos Velasco, A. L., y Sosa Alvarez, F. J. (2017). La implementación del compliance penal y la auditoría de cuentas anuales. *Revista contable*, 58, 56-65.

San Frutos Velasco, A. L., Segovia San Juan, A. I., y Sosa Álvarez, F. J. (2018). El papel del auditor en la revisión de la información no financiera. *Técnica contable y financiera*, 11, 58-70.

Sosa Álvarez, F. J., Segovia San Juan, A. I., y San Frutos Velasco, A. L. (2018). Grupos de sociedades y responsabilidad penal: una anomalía en el proceso decisional. *Anuario jurídico y económico escurialense*, (51), 283-322.

SELECTED ACADEMIC HONOURS AND GRANTS

May 2017. Winner of the 5th Queen María Cristina Award, sponsored by Banco Santander, Economics category, co-authored with Francisco Javier Sosa Álvarez and Ana Segovia San Juan, for the paper entitled "Groups of Companies and Criminal Liability: An Anomaly in the Decision-Making Process."

June 2017. Finalist for the 23rd AECA Award for Articles on Accounting and Business Administration for the paper entitled "Are the Consolidated Cash Flow Statements Prepared by Spanish Listed Companies Really Comparable?" co-authored with Francisco Javier Sosa Álvarez.

PROFESSIONAL ACTIVITIES

Member of the Madrid Association of Economists. He specializes in accounting and tax advice to companies. He has collaborated with several law firms and economists in Madrid.