

Mr. Carlos Mallo Rodríguez.

(León (Spain) 1941). He holds a Doctorate in Economics from the Complutense University of Madrid and is a Professor of Financial Economics and Accounting at the Carlos III University of Madrid where, in the Faculty of Social Sciences and Law, he has been an Assistant Dean and Director of the Business Administration Department. He is Director of the Francisco Tomás y Valiente Centre of Studies, Research and Further Education, located at the Colmenarejo Campus of the Carlos III University of Madrid. He is an Academician of the Royal Academy of Economics and Financial Sciences, President of the International Cost Institute, member of the Conference Board. He is vice-president and founder of the Spanish Confederation of Executives (CEDE) and vice-president and founder of the Spanish Association of Executive Accounting (ACODI). He is Vice-President of the Board of Directors of the Spanish Association of Executives in Madrid (AED) and President of the Spanish Association of Financial Executives. Member of the Expert Commission that drew up the White Book for the Accounting Reform in Spain. He was a member of the work group that drew up the new Spanish Chart of Accounts for 2007. He is President of the Accounting Commission of the CEDE. He has given Financial Accounting and Cost and Management Accounting courses since the academic year 1966/67 at the Complutense, Autonomous and Carlos III Universities of Madrid. He has worked as an executive in industrial and commercial companies and rendering auditing and consulting services to companies. He has published various research works and books, among which the following are some of the most important: *Contabilidad analítica: costes, rendimientos, precios y resultados* [Analytical Accounting: costs, yield, prices and results], *Contabilidad de costes y de gestión* [Cost and Management Accounting], and in collaboration, *Modelo práctico de adaptación informática al grupo 9 del P.G.C.E* [A practical model of IT adaptation for Group 9 of the General Chart of Accounts for Companies (PGCE)], *Fiscalidad y contabilidad empresarial* [Business Taxation and Accounting], *Plan General de Contabilidad* [The General Chart of Accounts], *Costes de investigación y desarrollo* [Research and Development Costs], *Cuestiones actuales de contabilidad de costes* [Current Cost Accounting Issues], *Comentarios sobre el Nuevo Plan General de Contabilidad* [Comments on the New General Chart of Accounts], *Contabilidad de costos y estratégica de gestión* [Cost Accounting and Management Strategy], carried out with Robert Kaplan, Silvia Meljen and Carlos Jiménez, *Introducción a la contabilidad financiera* [Introduction to Financial Accounting], *Las Normas*

*Internacionales de Información Financiera (NIIF)* [International Financial Reporting Standard (IFRS)], *Guía de contabilidad y auditoría* [Accounting and Auditing Guide] in 2012 and 2014 with Dr. Alfredo Rocafort and others, *Contabilidad de dirección para la toma de decisiones: contabilidad de gestión y de costes* [Management Accounting for Decision-Making: Management and Cost Accounting]. He was also appointed by a wide majority of votes as Chairman of the Executive Board of the Chamartin Tennis Club.