

# Ricardo Malagueño de Santana, PhD, FHEA

Senior Lecturer in Accounting  
Norwich Business School  
University of East Anglia  
(since 01.09.2015)

University of East Anglia  
Norwich Research Park, Norwich, Norfolk  
NR4 7TJ  
email: r.malagueno@uea.ac.uk  
Phone: +44 (0)1603 59 1403

## Research interests

---

Management Accounting and Control Systems  
Performance Management and Reporting  
Accounting and Business Ethics

## Education

---

- 2010 – 2012 Postgraduate Certificate in Higher Education Practice (Fellow of the UK Higher Education Academy), University of Essex; England
- 2008 – 2011 Ph.D. Management Science (Management Accounting)  
ESADE Business School; Barcelona  
Title: The Use of Management Accounting and Control Systems for the Enhancement of Organisational Outcomes
- 2006 – 2008 Master of Research in Management Science  
ESADE Business School; Barcelona
- 2006 – 2008 Diploma de Estudios Avanzados (DEA)  
ESADE Business School; Barcelona
- 2005 – 2006 Master of Science in Finance  
University Pompeu Fabra; Barcelona
- 2004 – 2005 Master in Management Accounting  
EAE/UPC – Universitat Politècnica de Catalunya; Barcelona
- 2002 – 2003 Postgraduate Certificate - Contabilidade e Controle  
Universidade Federal de Pernambuco
- 1995 – 2000 Bachelor in Business Administration  
Universidade Federal de Pernambuco

## Publications in peer reviewed academic journals

---

- Malagueño, R., Lopez-Valeiras, E., Gomez-Conde, J. (2017: in press) Balanced Scorecard in SMEs: Effects on innovation and financial performance, *Small Business Economics*.
- De Harlez, Y and Malagueño, R. (2016) Examining the joint effects of strategic priorities, use of management control systems, and personal background on hospital performance. *Management Accounting Research*, 30, pp. 2-17. doi:10.1016/j.mar.2015.07.001
- Bisbe, J. and Malagueño, R. (2015) How Control Systems Influence Product Innovation Processes: Examining the Role of Entrepreneurial Orientation, *Accounting and Business Research*. 45, pp. 356-386. DOI: 10.1080/00014788.2015.1009870
- Albrecht, C., Holland, D., Malagueño, R., Dolan, S. and Tzafrir, S. (2015) The Role of Power in Financial Statement Fraud Schemes, *Journal of Business Ethics*. DOI: 10.1007/s10551-013-2019-1.
- Frezatti, F., Aguiar, AB de., Wanderley, C de Araujo, and R Malagueño (2015) Management Accounting Research in Brazil: development, challenges and opportunities, *Revista Universo Contábil* 11 (1), pp. 47-68. doi:10.4270/ruc.2015103
- Bisbe, J. and Malagueño, R. (2012) Using strategic performance measurement systems for strategy formulation: does it work in dynamic environments? *Management Accounting Research*, Special Issue in Strategic Management Accounting, 23(4). DOI: 10.1016/j.mar.2012.05.002
- Bisbe, J. and Malagueño, R. (2009) The Choice of Interactive Control Systems under different Innovation Management Modes, *European Accounting Review*, 18(2), pp. 371-405. DOI: 10.1080/09638180902863803
- Albrecht, C.O., Malagueño, R., Holland, D., and Sanders, M. (2012) A Cross-Country Perspective on Professional Oversight, Education Standards and Countries' Perceived Level of Corruption, *Cross Cultural Management: an International Journal*, 19(4). DOI: <http://dx.doi.org/10.1108/13527601211269978>
- Malagueño, R., Albrecht, C. O., Ainge, C. and Stephens, N. M. (2010) Accounting and Corruption:A Cross-Country Analysis, *Journal of Money Laundering and Control*, 13(4), pp. 372-393.
- Malagueño, R., Samaniego, A. and Albrecht, C. (2007) Real Estate and Portfolio Management: examining diversification properties, *READ – Revista Eletronica de Administracao*, vol. 13, no. 3, pp. 1-15.

## Other publications

---

- Albrecht, C., Malagueño, R., Lee, K. and Larsen, L. (2009) IFRS and the IFAC Member Body Compliance Program: Dateline – U.S., *Journal of International Taxation*, vol. 20, no. 12, pp. 60-61.
- Albrecht, C., Albrecht, C., Dolan, S. and Malagueño, R. (2008) Financial Statement Fraud: learn from the mistakes of the U.S. or follow in the footsteps of its errors, *Internal Auditing*, vol. 23, no. 2 (Mar/Apr), p. 30-37.
- Albrecht, C., Albrecht, C., Dolan, S. and Malagueño, R. (2008) Financial Statement Fraud: learn from the mistakes of the U.S. or follow in the footsteps of its errors, *Corporate Finance Review*, vol. 12, no. 4 (Jan/Fev), pp. 5-13.

## Work in progress

---

Malagueño R., De Harlez Y. and Hoffman, O. Collaboration with controllers in a project management setting: Effects on project success. Under review – *Journal of Applied Accounting Research*.

## Teaching

---

2015-2018	<i>Norwich Business School - University of East Anglia</i> Critical Issues in Accounting and Business Finance Research - PG Managerial Accounting – PG Performance Management and Reporting – PG
2010-2015	<i>University of Essex – Essex Business School</i> Management Accounting - Graduacao Research Methods in Management and Accounting - Posgraduacao Management Accounting - Posgraduacao Management Accounting 2 – Graduacao Management Accounting 1 - Graduacao Advance Management Accounting - Graduacao
2008-2010	<i>ESADE – Universitat Ramon Llull</i> Research Methods for Business Students - Graduacao Structural Equation Modelling - Posgraduacao Multivariate Analysis - Posgraduacao Quantitative Methods in Management Research - Posgraduacao Financial Reporting and Analysis - Posgraduacao
2007	<i>La Salle University</i> Finance I / Corporate Finance - Graduacao

## Other posts and administrative activities

---

2017 – Coordinator of the Responsible Business Initiative – Norwich Business School  
2015 – Visiting scholar – Universidade Federal de Pernambuco  
2014 – Employability Officer for Accounting – Essex Business School  
2014 – Member of the Student Progress Committee - University of Essex  
2013 – Visiting scholar – Universidade Federal de Pernambuco  
2011/2012 – Member of the Master of Business Administration Committee - Essex Business School  
2010/2013 – Member of Research Committee - Essex Business School  
2009 – 2009 - Visiting Researcher - Monash University (Australia)

## Conference proceedings & abstracts

---

Malagueño, R. López-Valeiras, E. and Gomez-Conde, J. "Balanced Scorecard in SMEs". Researching Management Accounting and Control, Management Control Association, University of Groningen. June 2017.

Malagueño, R. López-Valeiras, E. and Gomez-Conde, J. "Balanced Scorecard in SMEs" XXII Workshop on Accounting and Management Control "Memorial Raymond Konopka". June 2017.

Malagueño, R. López-Valeiras, E. and Gomez-Conde, J. "Balanced Scorecard in SMEs". 40th Annual Congress of the European Accounting Association, Valencia. May 2017.

Malagueño, R. López-Valeiras, E. and Gomez-Conde, J. "Ambidextrous orientation and the use of management accounting systems" 39th Annual Congress of the European Accounting Association, Maastricht. May 2016.

- Malagueno, R., Hoffmann, O. and De Harlez, Y. Examining the collaboration of management accountants in project management teams. 10 New Direction in Management Accounting, Brussels. December 2016.
- Malagueño, R. López-Valeiras, E. and Gomez-Conde, J. "Ambidextrous orientation and the use of management accounting systems" XXI Workshop on Accounting and Management Control "Memorial Raymond Konopka". June 2016.
- Malagueño, R. López-Valeiras, E. and Gomez-Conde, J. "Ambidextrous orientation and the use of management accounting systems" 39th European Accounting Association Conference. Maastricht, May.11-13.
- Malagueño, R. López-Valeiras, E. and Gomez-Conde, J. "Ambidextrous orientation and the use of management accounting systems" AECA- Asociacion Espanola de Contabilidad y Administracion de Empresas. September 2015.
- Agyemang, J, Jayasinghe, K & Malagueno de Santana, R: Micro-Level Analysis of the Contextual Index of MOP and/ or MACS in Product Manufacturing: A Case Study Evidence from Ghana. IPA Interdisciplinary Perspectives on Accounting. Conference. Stockholm Business School 8-10 July
- Malagueno, R., Hoffmann, O. and De Harlez, Y. Examining the collaboration of management accountants in project management teams. 37th European Accounting Association Conference. Tallin, May. 21-23.
- Malagueno, R., Hoffmann, O. and De Harlez, Y. Examining the collaboration of management accountants in project management teams. 7th Conference on Performance Measurement and Management Control. Barcelona, Sept. 18-20.
- Gougoumanova, Z., Khadaroo, I. and Malagueno, R. The Private Finance Initiative (PFI) in the English National Health Service (NHS): Power (Im)Balance and Mutual (In)Dependence from a Resource Dependence Perspective. European Accounting Association Conference, Paris, France, 6-8 May 2013.
- De Harlez, Y. and Malagueño, R. Strategic Priorities, Professionalism and the Use of Management Control Systems in Hospitals, 8<sup>th</sup> Conference on New Directions in Management Accounting, EIASM Brussels, Belgium, 12-14 December, 2012.
- Malagueño, R. and Bisbe, J. How Control Systems Influence Organizational Creativity and Conversion Ability: An Empirical Examination of the Patterns of Interplay, 11th Manufacturing Accounting Research Conference, Helsinki (Finland), 13-15 June 2012.
- De Harlez, Y. and Malagueño, R. Do the top-level managers adapt the use of management control systems to the strategic priorities? The interaction effect of professionalism in a hospital setting, European Accounting Association Conference, Ljubljana, Slovenia, 5-8 May 2012.
- Bisbe, J. and Malagueño, R. The Role of Management Accounting and Control Systems as Antecedents of Organizational Creativity and Conversion Ability in Innovation Processes, Management Accounting Section AAA, Houston, USA, 05-07 January 2012.
- Bisbe, J. and Malagueño, R. The Role of Management Accounting and Control Systems as Antecedents of Organizational Creativity and Conversion Ability in Innovation Processes, Global Management Accounting Research Symposium (GMARS), University of New South Wales (Australia), 21-23 June 2011.
- Malagueño, R. and Bisbe, J. The Role of Management Accounting and Control Systems as Antecedents of Organizational Creativity and Conversion Ability in Innovation Processes, "Debating the link between creativity and control", Workshop Sponsored by Accounting, Organizations and Society, IESE Business School and Sda Bocconi School of Management, 4-5 April 2011, Barcelona, Spain.

- Malagueño, R. and Bisbe, J. The Role of Management Accounting and Control Systems as Antecedents of Organizational Capabilities and Innovation Capabilities, 7<sup>th</sup> Conference on New Directions in Management Accounting, EIASM Brussels, Belgium, 15-17 December, 2010.
- Bisbe, J., Malagueño, R. and Gimbert, X. Beyond Strategy Implementation: the influence of the use of strategic performance measurement systems on performance through strategy formulation processes, 10th Manufacturing Accounting Research Conference, Ghent (Belgium), 20-23 June 2010.
- Bisbe, J., Malagueño, R. and Gimbert, X. Beyond Strategy Implementation: the influence of the use of strategic performance measurement systems on performance through strategy formulation processes, Global Management Accounting Research Symposium (GMARS), Michigan State University (USA), 10-11 June 2010.
- Malagueño, R., Albrecht, C., Ainge, C., and Stephens, N. Accounting and Corruption: A Cross-Country Analysis, 51st Mountain Plains Management Conference, Mesa State College in Grand Junction, Colorado, USA, October 7-9, 2009. Best paper award in the accounting track.
- Malagueño, R. How the Style of Use of Management Accounting and Control Systems affect Successful Innovation, 2009 Doctoral Colloquium – Accounting and Finance Association of Australia and New Zealand, Adelaide, Australia, 9-12 May, 2009.
- Malagueño, R., Bisbe, J. and Batista-Foguet, M.J. Performance as a Variable in Management Accounting Research: a critical review, 9th Manufacturing Accounting Research Conference, Muenster, Germany, June 21-24, 2009.
- Malagueño, R. Performance as a Variable in Management Accounting Research: a critical review, 25th Doctoral Colloquium – European Accounting Association, Tampere, Finland, 9-12 May, 2009.
- Malagueño, R. Assessing performance in Management Accounting Research, 6<sup>th</sup> Conference on New Directions in Management Accounting, EIASM Brussels, Belgium, 15-17 December, 2008.
- Hoopes, J. L., Albrecht, C., Malagueño, R., Albrecht, S. Accounting and Corruption: A Cross Country Analysis, AIB Annual Meeting, Milan, Italy, Track: The Context of Global Business, 2008.
- Malagueño, R., Rocha, C. and Lovreta, L. Threats Disclosure: Examining Chairman's Statement on the Tobacco Industry, 2<sup>nd</sup> Conference on Rhetoric and Narratives in Management, Barcelona, Spain, Track: Narratives and Ethics, 2007.

### **Presentation in seminars and workshop**

---

2017 – University of East Anglia

Speaker - Research Seminar Series in Accounting.

2016 - Universidad Autonoma de Madrid

Invited speaker - Research Seminar Series in Accounting.

2015 – University of Sao Paulo

Discussant and Organizer - III Workshop in Management Accounting Research in Brazil – FEA – USP Sao Paulo – Brazil, 2016.

2015 – University of Sao Paulo

Keynote speaker - I Workshop in Accounting and Taxation -  
[http://fearp.usp.br/images/ppgcc/Workshop\\_Contabilidade\\_e\\_\\_Tributacao.pdf](http://fearp.usp.br/images/ppgcc/Workshop_Contabilidade_e__Tributacao.pdf).

2015 – University of Sao Paulo

Invited speaker - Research Forum - University of Sao Paulo - PPGCC -  
<http://www.portalfea.fea.usp.br/videos/forum-de-pesquisa-do-ppgcc-collaboration-success-examining-behavioral-and-performance>

2015 – University of Sao Paulo

Discussant and Organizer - II Workshop in Management Accounting Research in Brazil – FEA – USP Sao Paulo – Brazil, 2015.

2013 – University of Sao Paulo

18 October 2013: Discussing Management Accounting Research in Brazil, Sao Paulo, Brazil (Speaker - via Skype).

2013 – Essex Business School Conference

10 January 2013: Strategic priorities, professionalism and the use of management control systems in hospitals, at 15:15 Colchester, Room 5N.4.7.

2012 – IESEG School of Management

Seminars for 2011/12 - 12 April 2012: Using Strategic Performance Measurement Systems for Strategy Formulation: Does it Work in Dynamic Environments? at 14:00 Lille, B-252.

2012 – Essex Business School

Seminars for 2010/11 - 03 November 2010: The role of Management Accounting and Control Systems as Antecedents of Organizational Creativity and Innovation Competencies, Essex Accounting Centre, At 14:00 in 5S.4.9.

2010 – Essex Business School

Seminars for 2010/11 - 03 November 2010: The role of Management Accounting and Control Systems as Antecedents of Organizational Creativity and Innovation Competencies, Essex Accounting Centre, At 14:00 in 5S.4.9.

2010 – Manchester Business School

Seminars for 2009/10 - 17 February 2010: Strategic Performance Measurement Systems Strategy Formulation and Organizational Performance, 2-4pm, Room 10.08 Harold Hankins.

2010 – ESADE Business School

Seminars for 2009/10 – 05 March 10: Strategic Performance Measurement System, Strategy Formulation, and Organization Performance

2009 - Monash University

Research Seminar in Accounting 2009

2008 - ESADE Business School

Seminars for 2009/10 – 14 March 09: Assessing Performance in Management Accounting Research

2007 - ESADE Business School

Research Seminar for 2007

## Funding and awards

---

2015	Highly Commended Paper Presented at the XVIII Congress AECA - Asociación Española de Contabilidad y Administración de Empresas
2013	CNPq Conselho Nacional de Desenvolvimento Científico e Tecnológico - 2013 Title of the project: How Management Accounting Practices Vary When They Diffuse: The Balanced Scorecard Adaptation Project value: £ 10,000.00 (approximately)
2013	Highly Commended Award Winner at the Literati Network Awards for Excellence 2013 - "A cross-country perspective on professional oversight, education standards and countries' perceived level of corruption" published in <i>Cross Cultural Management: An International Journal</i> .
2013	Research grant Essex Business School (University of Essex) - £932.00
2012	Universitat Ramon Llull Doctoral Award (Premio Extraordinario de Doctorado) for best PhD thesis presented – 2010/2011.
2010/11	Research grant Essex Business School (University of Essex) - £720.00
2009	Visiting research grant AGAUR- BE (Government of Catalonia) at Monash University - €6,000.00
2009	Selected to represent the European Accounting Association (EAA) at the Accounting and Finance Association of Australia and New Zealand (AFAANZ) Doctoral Consortium held in Adelaide, Australia, 9-12 May, 2009 - €3,000.00
2009	Best paper award in the accounting track at 51st Mountain Plains Management Conference, Mesa State College in Grand Junction, Colorado, USA, October 7-9, 2009 - "Accounting and Corruption: A Cross-Country Analysis".
2006 – 2007	Ph.D. Scholarship of Fundació ESADE - €3,000.00
2007 -2010	Full Ph.D. scholarship of Government of Catalonia - €40,200.00

## Memberships

---

2016	Member of the Management Control Association - UK
Since 2013	Fellow of the UK Higher Education Academy
Since 2010	Member of the European Accounting Association
2009- 2010	Accounting and Finance Association of Australia and New Zealand
2008- 2010	Survey Research Center – ESADE – Universitat Ramon Llull

## PhD supervision to completion

---

2010- 2014	Jacob Agyemang
2011-2016	Khairul Saidah B Abas Azmi

## Mres/MSc supervision

---

2012/2013	Xiaoting Li, Chun Zhang, Ng Tsz M, Ying Cong, Peikang Qi.
2013/2014	Amro Omar, Tayyar Guliyev
2014/2015	Zhen Chuan, Falone Sandjong Tientchou, Muhammaad Abubakar Idris
2015/2016:	Jieyi Li
2016/2017:	Yisiqi Wang

## **External examiner on PhDs and Mres (Thesis and Dissertations)**

---

### **PhD Thesis**

Juliana Araujo – Universidade Federal de Pernambuco

Luca Elisei – Università degli Studi di Perugia

### **Mres Dissertations**

Paulo Viana – Universidade Mackenzie

Marcel Adriano Rodrigues – Universidade Mackenzie

### **Ad-Hoc Academic Reviewer**

---

1. Accounting and Business Research
2. Accounting Forum
3. British Accounting Review
4. European Accounting Review
5. European Management Review
6. Journal of Accounting in Emerging Economies
7. Journal of Business Research
8. Journal of Business Ethics
9. Journal of Business Venturing
10. Journal of International Accounting Research
11. Journal of Management Accounting Research
12. Journal of Management Control
13. Journal of Accounting and Public Policy
14. Management Accounting Research
15. Revista de Contabilidade e Finanças
16. Spanish Journal of Finance and Accounting

### **Contribuição para a Profissão:**

---

2016 Invited reviewer in Accounting for the The Danish Council for Independent Research | Social Sciences.

2016 - 2017 Member of the Scientific Committee - 39<sup>th</sup> and 40<sup>th</sup> Annual Congress of the European Accounting Association.

2016 The Seventh Asia Pacific Interdisciplinary Research in Accounting Conference (APIRA)

2016 - 2018 Member of the Scientific Committee - XXI to XXII Workshop on Accounting and Management Control "Memorial Raymond Konopka.

2017 Member of the Scientific Committee - 40th Annual Congress of the European Accounting Association.

2017 Invited reviewer for the EURAM Conference

### **Non-academic professional experience**

---

2002 – 2004 Telecom Italia Mobile - TIM Nordeste - Brazil  
*Senior Financial Analyst*; Department of Accounting and Finance

2001 – 2002 AMBEV – America Beverage Company - Brazil  
*Management Accountant*; Department of Budget and Control

1999 – 2001 UNILEVER - KibonSorvane S/A - Brazil  
*Financial Analyst*; Department of Financial Planning

1998 – 1999 TCA – Automotive Technology in Components  
*Internship*; Department of Finance

1997 – 1998 Royal Ahold – Bompreço Supermercados do NE  
*Internship*; Department of Finance



## Languages

---

Spanish: fluent.  
Portuguese: fluent.  
English: fluent.

Nov/2017

---