

Part A. PERSONAL INFORMATION

CV date	11/03/2022
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First and Family name	Ana María Ríos Martínez		
Researcher numbers	Researcher ID	L-1920-2014	
	Orcid code	0000-0002-7783-288X	

A.1. Current position

Name of University/Institution	University of Murcia		
Department	Department of Political Science, Social Anthropology and Public Finance		
Address and Country	Faculty of Economics and Business, Campus of Espinardo, 30100, Espinardo (Murcia)		
Phone number	+34 868 88 3877	E-mail	anamaria.rios1@um.es
Current position	Associate professor	From	01/10/2017
UNESCO codes	5301, 5303		
Key words	Public Sector – financial management – public debt – budget transparency– legislative oversight– corruption – public engagement		

A.2. Education

PhD	University	Year
B.Sc. in Business Management and Administration	University of Murcia	July 2011
Master in Business Sciences	University of Murcia	July 2012
Phd with international mention	University of Murcia	January 2016
Master's Degree in Teacher Training	UCAM	July 2016

A.3. JCR articles, h Index, thesis supervised...

Recognized research sexenios: 1 (2012-2017)

Total publications in first quartile (Q1) in JCR Social Sciences: 6

Total publications in second quartile (Q2) in JCR Social Sciences: 5

Total publications in the third quartile (Q3) in JCR Social Sciences: 7

Total publications in fourth quartile (Q4) in JCR Social Sciences: 3

According to Google Citation: H Index: 13; Total quotes (2017-2022): 559; i10 Index: 14

Part B. CV SUMMARY

Ana María Ríos Martínez is Associate professor of the Department of Political Science, Social Anthropology and Public Finance of the University of Murcia (UMU). Her academic training is from International Phd by the UMU, Master in Business Sciences (Distinguished with Mention of Excellence by the ANECA, BOE 20.10.2011) by the UMU; Master's Degree in Teacher Training by the UCAM and B.Sc. in Business Management and Administration by the UMU. She has obtained 3 predoctoral grants (Introduction to Research (UMU), UMU Predoctoral Fellowship and University Teaching Staff Training Grant from the Spanish Ministry of Education).

Research experience. Her main lines of research are related to budget transparency, citizen participation, legislative budget oversight, corruption and financial management at the municipal and central level. In this regard, she highlights that she:

- 1) has 21 papers published in journals included in SSCI-JCR;
- 2) also has 6 papers in other prestigious national and international journals (included in SJR, Latindex, INRECS and / or DICE) ; 4 chapters of national books and 1 chapter of international book;
- 3) has presented 40 communications in national and international congresses;
- 4) has made two research stay at the University of Edinburgh and at University of Valencia;
- 5) has participated in one R & D project funded by the Regional Government of Andalusia and in 13 research contracts;
- 6) has completed 100 hours of courses related to research training;
- 7) is reviewer of journals and international conferences;

- 8) Guest editor in the special issue "The role of public finances in the covid-19 crisis" of the Journal of Risk and Financial management (issn: 1911-8074)
- 9) Is on the editorial board of the Journal of Business Strategy, Finance and Management (ISSN: 0275-6668)
- 10) Is member of the European Accounting Association (EAA) and of the Financial Economics and Accounting Research Group of the UMU.

Teaching experience. She has taught Financial Accounting I and Taxation I of the Degree in Business Management and Administration at the UMU; Theory of Organizations, Direction of Operations and Psychology in Organizations of the Degree in Engineering in Industrial Organization at the University Center of Defense (CUD) of San Javier; Economy of the Public Sector I and II of the Degree in Economics at the UMU; and Banking Business of the Master in Finance at the UMU. She also notes that she:

- 1) has completed more than 350 hours of courses related to university teacher training;
- 3) is co-author of a management accounting book and has 7 book chapters on teaching innovation;
- 2) has participated in 7 teaching conferences;
- 3) has participated in 5 educational innovation projects of UMU and CUD;
- 4) has been coordinator of subjects;
- 5) has supervised Final Degree Projects and has been part of different Final Degree Projects' tribunals;
- 7) has participated as tutor in the Tutorial Action Plan of the Faculty of Economics and Business (FEE);
- 8) has been member of the Teaching Innovation Group of the CUD (2016/2017) and is member of the Teaching Innovation Group of the UMU.

Professional experience. She has done extracurricular practices in the Administration Department of the City Council of Cieza. This experience is really useful for her line of research, closely linked to local governments.

Management Experience. She has been part of: Board of the FEE; Commission of Hemeroteca, Commission of International Relations, Commission of Quality, Commission of Analysis of Results of Exams and Commission of modification of the regulation of internal regime of the FEE.

Part C. RELEVANT MERITS

C.1. Publications

- Guillamón, M^a.D.; Ríos, A.M^a. and Benito, B. (2021): "An Assessment of Post-COVID-19 EU Recovery Funds and the Distribution of Them among Member States", Journal of Risk and Financial Management, vol. 14, n^o 11, 549 (<https://doi.org/10.3390/jrfm14110549>).
- Benito, B.; Guillamón, M^a.D.; Ríos, A.M^a. (2021): "Political Budget Cycles in Public Revenues: Evidence from Fines", SAGE Open, accepted to be published.
- Ríos, A.M^a.; Guillamón, M^a.D.; Egea-Martínez, J.M. and Benito, B. (2021): "¿Influye una mayor transparencia en la mejor gestión de los recursos públicos? El ejemplo de los ayuntamientos españoles / Does more transparency lead to better management of public resources? The example of Spanish municipalities", CIRIEC-España, revista de economía pública, social y cooperativa, accepted to be published.
- Benito, B; Guillamón, M^a.D. and Ríos, A.M^a. (2021): "Are politicians using fines for electoral purposes? Empirical evidence", Spanish Journal of Finance and Accounting-Revista Española de Financiación y Contabilidad, vol. 50, n^o 3, pp. 338-358 (<https://doi.org/10.1080/02102412.2020.1815966>).
- Benito, B.; Guillamón, M^a.D. and Ríos, A.M^a (2021): "Transparency and efficient management in local governments", Cities, vol. 115, pp. 103234 (<https://doi.org/10.1016/j.cities.2021.103234>).
- Benito, B.; Guillamón, M^a.D.; Martínez-Córdoba, P.J. and Ríos, A.M^a (2021): "Influence of selected aspects of local governance on the efficiency of waste collection and street cleaning services", Waste Management, vol. 126, pp. 800-809 (<https://doi.org/10.1016/j.wasman.2021.04.019>).

- Cuadrado-Ballesteros, B.; Guillamón, M^a.D. and Ríos, A.M^a. (2021): “Does gender matter in budget deviations: An empirical assessment of Spanish local governments”, *Public Management Review*, accepted for publication.
- RÍOS, A.M^a ; and Picazo-Tadeo, A.J.(2021) Measuring environmental performance in the treatment of municipal solid waste: The case of the European Union-28. *Ecological Indicators*, 123, p. 107328.
- Ríos, A.M^a.; Guillamón, M^a.D.; García, A.J. and Benito, B. (2021): “¿Existe sesgo político en el reparto municipal de los fondos regionales? El ejemplo de la Región de Murcia (Is there a political bias in the municipal distribution of regional funds? The example of the Region of Murcia)”, *Investigaciones Regionales-Journal of Regional Research*, 49, pp. 89-112 (<https://investigacionesregionales.org/wp-content/uploads/sites/3/2021/03/05-Rios.pdf>).
- Benito, B; Guillamón, M^a.D. and Ríos, A.M^a. (2020): “Are politicians using fines for electoral purposes? Empirical evidence”, *Spanish Journal of Finance and Accounting-Revista Española de Financiación y Contabilidad*, accepted for publication (<https://doi.org/10.1080/02102412.2020.1815966>).
- Bastida, F.; Guillamón, M^a.D. and Ríos, A.M. (2020): “The Impact of Mayors’ Corruption on Spanish Municipal Spending”, *Revista de Contabilidad-Spanish Accounting Review*, accepted for publication.
- Metallo, C.; Gesuele, B.; Guillamón, M^a.D. and Ríos, A.M. (2020): “Determinants of public engagement on municipalities’ Facebook pages”, *The Information Society*, vol. 36, n° 3, pp. 147-159. (<https://doi.org/10.1080/01972243.2020.1737605>).
- Ríos, A.M^a; Redondo-López, A.B. y Benito, B. (2019): “La transparencia presupuestaria en las Comunidades Autónomas españolas”, *CIRIEC-España, revista de economía pública, social y cooperativa*, n° 96, pp. 281-310 .
- Bastida, F.; Benito, B., M^a.D.; and Ríos, A.M^a. (2019): “Tax mimicking in Spanish municipalities: expenditure spillovers, yardstick competition, or tax competition?”, *Public Sector Economics*, vol. 43, n° 2, pp. 115-139.
- Benito, B.; Faura, U.; Guillamón, M^a.D. and Ríos, A.M^a. (2019): “The efficiency of public services in small municipalities: the case of drinking water”, *Cities*, vol. 93 (october), pp. 95-103 (<https://authors.elsevier.com/a/1Z0WBy5jOZDwa>).
- Bastida, F.; Guillamón, M^a.D.; Benito, B. and Ríos, A.M^a. (2019): “Corruption premium on municipal borrowing cost: the case of Spanish Mayors”, *Journal of Public Budgeting, Accounting and Financial Management*, accepted to be published.
- Benito, B.; Guillamón, M^a.D.; Ríos, A.M^a. and Bastida, F. (2019): “Do the illegal and legal rents of politicians affect municipal election outcomes? Empirical evidence”, *Local Government Studies*, VOL. 45, NO. 4, 546–568.
- Benito, B.; Faura, U.; Guillamón, M^a.D. and Ríos, A.M^a. (2019): “Empirical evidence for efficiency in provision of drinking water”, *Journal of Water Resources Planning and Development*, vol. 145, n° 4 (<https://ascelibrary.org/journal/jwrmd5>).
- Bastida, F.; Benito, B.; Guillamón, M^a.D. and Ríos, A.M^a. (2018): “Corruption and electoral outcomes in Spanish local governments”. Chapter of the book *Retos de la contabilidad y la auditoría en la economía actual. Homenaje al profesor Vicente Montesinos Julve*, edited by B. Benito, I. Brusca, V. Condor, R. Dasí, M^a.A. García-Benau, A. Gimeno and J.M. Vela (ISBN 978-84-9133-157-5), Ed. Universidad de Valencia, pp. 519-532.
- Ríos, A.M^a.; Guillamón, M^a.D.; Benito, B. and Bastida, F. (2018): “The influence of transparency on budget forecast deviations in municipal governments”, *Journal of Forecasting*, vol. 37, n° 4, pp. 457-474
- Ríos, A.M^a.; Bastida, F. and Benito, B. (2018): “Risks and Benefits of Legislative Budgetary Oversight”, *Administration & Society*, vol. 50, n° 6, pp. 856-883 (<http://journals.sagepub.com/home/aas>).

- Benito, B.; Guillamón, M^a.D. and Ríos, A.M^a. (2018): “Public Management Versus Private Management in the Provision of Drinking Water: What is the Cheapest?”, *Lex Localis - Journal of Local Self-Government*, vol. 16, n^o 2, pp. 271-292 (<http://pub.lex-localis.info/index.php/LexLocalis>).
- Benito, B.; Guillamón, M^a.D.; Ríos, A.M^a. and Bastida, F. (2018): “Can salaries and re-election prevent political corruption? An empirical evidence”, *Revista de Contabilidad-Spanish Accounting Review*, vol. 21, n^o 1, pp. 19-27 (<https://doi.org/10.1016/j.rcsar.2017.04.003>).
- Benito, B.; Guillamón, M^a.D.; Ríos, A.M^a y Ruiz, F.J. (2017): “Determinantes del gasto en cultura en los municipios españoles”, chapter of the book *Jornada ASEPUC Homenaje al Profesor D. José María Requena Rodríguez* (ISBN 978-84-941823-6-5), Ed. Universidad de Málaga, Málaga, pp. 127-144.
- González, A.; Bastida, F.; and Ríos, A.M^a (2017): “Auditoría del área de existencias de la empresa industrial Aluminia, S.L. y análisis sobre valoración a cierre de ejercicio 2015 de los productos terminados”, capítulo del libro *Contabilidad, auditoría y empresa en una economía global (en homenaje al Prof. Dr. D. Pedro Luengo Mulet)* (ISBN 978-84-933070-3-5), Editorial Colegio de Economistas de la Región de Murcia, Murcia
- Benito, B.; Guillamón, M^a.D. and Ríos, A-M^a (2017): “The electoral budget cycle on municipal waste collection expenditure”, *Applied Economics*, vol. 49, n^o 41, pp. 4161-4179 (<http://www.tandfonline.com/toc/raec20/current>).
- Ríos, A.; Benito, B.; and Bastida, F. (2017): “Factors Explaining Public Participation in the Central Government Budget Process”, *Australian Journal of Public Administration*, vol. 76, n^o 1, pp. 48-64 ([http://onlinelibrary.wiley.com/journal/10.1111/\(ISSN\)1467-8500](http://onlinelibrary.wiley.com/journal/10.1111/(ISSN)1467-8500)).
- Guillamón, M^a.D.; Ríos, A.M.; Gesuele, B. y Metallo, C. (2016): “Factors Influencing Social Media Use in Local Governments: The Case of Italy and Spain”, *Government Information Quarterly*, vol. 33, n^o 3, pp.460-471 (<http://authors.elsevier.com/a/1ToH~,Grm00yj3>).
- Ríos, A. M^a; Bastida, F. and Benito, B.(2016): “Budget Transparency and Legislative Budgetary Oversight: an International Approach”, *The American Review of Public Administration*, vol. 45, n^o 5, pp. 546-568 (<http://arp.sagepub.com/>).
- Lapsley, I. and Ríos, A. (2015): “Making Sense of Government Budgeting: An Internal Transparency Perspective”, *Qualitative Research in Accounting and Management*, vol. 12, n^o 4, pp. 377-394.
- Benito, B.; Bastida, F.; Ríos, A.M. and Vicente, C. (2014): “The Causes of Legal Rents Extraction: Evidence from Spanish Municipalities”, *Public Choice*, vol.161, n^o 3-4, pp.367-383 (<http://www.springer.com/economics/public+finance/journal/11127>).
- Ríos, A.M.; Benito, B. and Bastida, F. (2013): “Determinants of Central Government Budget Disclosure: an International Comparative Analysis”, *Journal of Comparative Policy Analysis*, vol. 15, n^o 3, pp. 235-254 (http://www.tandfonline.com/loi/fcpa20#.Ue-tf41M_A8).
- Vicente, C., Ríos, A.M. y Guillamón, M^a. D.(2013): “Voting behavior and budget stability”, *Spanish Accounting Review*, vol. 16, n^o 1, pp. 46-52 (<http://www.rc-sar.es/verPdf.php?articleId=238>).
- Guillamón, M^a. D.; Ríos, A. M. y Vicente, C. (2011): “Transparencia financiera de los municipios españoles. Utilidad y factores relacionados”, *Auditoría Pública*, vol. 55, pp. 109-116. (<http://www.auditoriapublica.com/hemeroteca/P%3%A1g%20109-116%20n%C2%BA%2055.pdf>).
- Bastida, F.; Guillamón, M^a.D and Ríos, A. (2011): “Explaining interest rates in local government borrowing”, In *10th International Workshop on Public Sector Accounting*, edited by the Spanish Association of University Teachers of Accounting (ASEPUC), ISBN: 978-84-694-9154-6, pp.23-49.

C.2. Research projects and grants

Project title: Study of the implementation and development of intelligent cities in Andalusia, dynamic efficiency and space effects in the provision of local services

Financing entity: Regional Government of Andalusia

Participating entities: University of Granada, University of Sevilla, Autonomous University of Barcelona, University of Murcia and University Center of Defense.

Period, from: 19/07/2017 to: 19/07/2019

Principal researcher: José Luis Zafra Gómez (University of Granada)

Type of participation: research

Number of participating researchers: 11

C.3. Contracts

Contract title: Study for the analysis and review of environmental taxation at the municipal and regional level in the field of municipal waste

Financing entity: Directorate General for the Environment of the Autonomous Community of the Region of Murcia

Participating entity: University of Murcia

Period, from: 01-05-2020 to: 01-09-2020

Principal researcher: Bernardino Benito López

Number of participating researchers: 4

Contract title: Consulting service in economic and financial matters and analysis and monitoring of municipal budgets

Financing entity: Federation of Municipalities of the Region of Murcia

Participating entity: University of Murcia

Period, from: 01-02-2017 to: 01-02-2018

Principal researcher: Bernardino Benito López

Number of participating researchers: 4

Contract title: Implementation of an analytical accounting system in local public sector entities

Financing entity: SPAI Innova

Participating entity: University of Murcia

Period, from: 24-01-2017 to: 24-01-2019

Principal researcher: Bernardino Benito López

Number of participating researchers: 4

Contract title: Consultancy service in economic-financial analysis of the cost-benefit of an income generating project consisting of improving the management and exploitation of the Ulea urban waste plant

Financing entity: Solid Waste Management Consortium of the Region of Murcia (COGERSOL)

Participating entity: University of Murcia

Period, from: 26-07-2017 to: 25-08-2017

Principal researchers: Bernardino Benito López y Francisco José Bastida Albaladejo

Number of participating researchers: 4

Contract title: Provision of a consultancy service in economic-financial matter and analysis and control of budgets of the Autonomous Community of Murcia

Financing entity: Citizens- citizenship party

Participating entity: University of Murcia

Period, from: 20-09-2017 to: 20-09-2018

Principal researcher: Bernardino Benito López

Number of participating researchers: 4

C.5. Research stay

Centre: Institute of Public Sector Accounting Research (IPSAR), University of Edinburgh – Business School

City: Edimburgo Country: Scotland (UK) Date:01/02/2014-30/04/2014

Topic: Budget transparency in public administrations

Mobility Grant: Grants for the training of university professors of the Training and Mobility subprograms, within the State Program for the Promotion of Talent and its Employability, within the framework of the State Plan for Scientific and Technical Research and Innovation 2013-2016 in R&D - Ref. Est13 / 00223.

Centre: Joint Research Unit INTECO. Department of Economic Structure (Applied Economics II), University of Valencia.

City: Valencia Country: España Date:01/05/2019-31/07/2019

Topic: measuring efficiency in the provision of public services by local government

C.6. Last international Congresses highlighted

- Benito, B.; Guillamón, M^a.D.; Martínez-Córdoba, P.J. and Ríos, A.M^a. Do transparency and citizen participation influence efficiency of municipal services? Evidence for waste collection and street cleaning. **18th Comparative International Governmental Accounting Research (CIGAR) Biennial Conference 2021**. Virtual. 24-25 de junio de 2021.
- Guillamón, M^a.D.; Benito, B.; Ríos, A.M^a.; Faura, U. and Cifuentes, J. *Effect of political corruption on municipal tax revenues*. **43rd Annual of the European Accounting Association**. Virtual Congress. 26-28 de mayo de 2021.
- Ríos, A.M^a.; Benito, B. and Guillamón, M^a.D. *Are politicians using fines for electoral purposes? Empirical evidence*. **43rd Annual Congress of the European Accounting Association**. Virtual Congress. 26-28 de mayo de 2021.
- Martínez-Córdoba, P.J.; Benito, B.; and Ríos, A.M^a. Influence of management ability on the reelection of municipal political parties. **XIX Encuentro Internacional ASEPUC**. Salamanca (España). 15-16 de septiembre de 2020.
- Guillamón, M^a.D.; Benito, B. and Ríos, A.M^a. Do local government politicians misuse their discretionary power for electoral purposes? The case of revenues from fines. **17th Biennial CIGAR Conference**. Amsterdam (Holanda). 13-14 de junio de 2019.
- Bastida, F.; Ríos, A.M^a.; Guillamón, M^a.D.; and Benito, B. The impact of mayors' corruption on Spanish municipal spending. **41st Annual Congress of the EAA**. Milan (Italy). 30 de mayo-1 de junio de 2018.
- Ríos, A.M^a.; Guillamón, M^a.D.; Benito, B. and Bastida, F. Public Management vs. Private Management in the Provision of Drinking Water: The Case of Spanish Municipalities. **16th CIGAR Conference**. Oporto (Portugal). 8-9 de junio de 2017.
- Ríos, A.M^a.; Guillamón, M^a.D.; Benito, B. and Bastida, F. Does transparency affect budget deviations? An empirical evidence. **40th Annual Congress of the EAA**. Valencia (Spain). 10-12 de mayo de 2017.

C.7. Reviewer in:

- The American Review of Public Administration (ISSN: 1552-3357)
- Spanish Accounting Review (ISSN: 1138-4891)
- Financial Accountability & Management (ISSN:1468-0408)
- Journal of Public Policy (ISSN: 1469-7815)

- International Journal of Public administration (ISSN: 1532-4265)
- Journal of Public budgeting (ISSN:1096-3367)
- Local Government Studies ISSN: 1743-9388)
- International Journal of Forecasting (ISSN: 0169-2070)

C.8. Awards:

Award for the best paper presented in the thematic area of Accounting for Non-Profit Organizations and Public Sector Accounting:

- 19th Meeting of University Professors of Accounting: Influence of management ability on the re-election of municipal politicians.
- 16th Meeting of University Professors of Accounting: Determinants of political corruption in local governments.