



# ***Curriculum vitae***

**Name: María-Dolores Guillamón**

**Date: 9th March 2022**

Surname: Guillamón  
Date of birth : 08/04/1985

Name: María-Dolores  
Sex: Female

---

### Professional situation

---

University of Murcia  
Department of Financial Economics and Accounting  
Faculty of Business Administration (B409)  
30100 – Espinardo – Murcia - Spain

Telephone: 34 868 367923  
Fax: 34 868 367794  
E-mail address: [mdguillamon@um.es](mailto:mdguillamon@um.es) ;  
Web page: <https://webs.um.es/mdguillamon>

Professional category: Associate professor at the University of Murcia  
(21/09/09- At present)

*Associate Fellow at the Institute of Public Sector Accounting Research (IPSAR), University of Edinburgh – Business School*

---

### Research lines

---

Public sector - municipal financial management - political influence on public management - transparency - public indebtedness - electoral cycles - urban development - corruption - budget deviations - efficiency

---

### Academic degrees

---

Business Administration Degree	Faculty of Business Administration. University of Murcia (Spain)	June 2008
Master of Science in Business Administration	Faculty of Business Administration. University of Murcia (Spain)	June 2009
Ph. D. in Public Accounting	Faculty of Business Administration. University of Murcia (Spain)	September 2011

---

### Research fellowships

---

Position	Funding entity	Institution	Dates
Collaboration fellowship	Ministry of Education, Culture and Sport	Faculty of Business Administration. University of Murcia (Spain)	2007-2008
Research Initiation fellowship	University of Murcia	Faculty of Business Administration. University of Murcia (Spain)	2008
Research fellowship	University of Murcia	Faculty of Business Administration. University of Murcia (Spain)	01/01/09-28/02/09
Research fellowship	University of Murcia	Faculty of Business Administration. University of Murcia (Spain)	16/06/09-30/07/09
Research fellowship	Ministry of Education, Culture and Sport	Faculty of Business Administration. University of Murcia (Spain)	31/07/09-20/09/09
Mobility Fellowship	Ministry of Education, Culture and Sport	Business School. University of Edinburgh (UK)	01/01/2011-31/03/2011

---

### Professional experience

---

Position	Institution	Dates
Management	Mangasport,S.A.	2 July 2002 – 5 January 2005
Management	Promociones Turísticas Sociales, S.L.	11 March 2005 – 15 March 2008

---

### Languages

---

Language	Speaking	Reading	Writing
English	Good	Good	Good

Certificate: ISE II Integrated Skills in English CEFR Level B2. Trinity College London

---

### Classes Taught

---

Financial Accounting / Managerial Accounting / Public Sector Accounting / Computerised accounting

---

## Participation in R&D Projects/Contracts funded by public calls for proposals

---

**Project:** EVALUATION OF PUBLIC SERVICES MANAGEMENT AND ELECTRONIC GOVERNMENT IN MUNICIPALITIES

**Funding entity:** Ministry of Science and Innovation – General Direction of Research

**Reference:** SEJ2007-67441/ECON

**Participating organisations:** University of Granada, University of Murcia and University of Almería

**Period, from:** 01/10/2007      **until:** 31/12/2010

**Main researcher:** Antonio M. López Hernández (University of Granada)

**Number of researchers in the project:** 10

**Grant:** 42.471 €

---

**Project:** PUBLIC FINANCIAL MANAGEMENT CHALLENGES IN THE FINANCIAL CRISIS. EFFICIENCY AND FINANCIAL CONTROL IN EUROPEAN UNION LOCAL GOVERNMENTS

**Funding entity:** Ministry of Science and Innovation – General Direction of Research

**Reference:** ECO2010-17463/ECON

**Participating organisations:** University of Zaragoza, University of Murcia, University of Alcalá de Henares and University of Granada

**Period, from:** 01/01/2011      **until:** 31/12/2014

**Main researcher:** Lourdes Torres Pradas (University of Zaragoza)

**Number of researchers in the project:** 16

**Grant:** 72.200 €

---

**Project:** ACCOUNTABILITY IN PUBLIC SECTOR MANAGEMENT AND ECONOMIC CRISIS: FINANCIAL STABILITY, EFFICIENCY AND TRANSPARENCY IN MUNICIPALITIES

**Funding entity:** Ministry of Science and Innovation – General Direction of Research

**Reference:** ECO 2010-20522/ECON

**Participating organisations:** University of Zaragoza, University of Murcia, University of Almería and University of Granada

**Period, from:** 01/01/2011      **until:** 31/12/2014

**Main researcher:** Antonio M. López Hernández (University of Granada)

**Number of researchers in the project:** 11

**Grant:** 54.450 €

---

**Contract:** CONSULTANCY ON ANALYTICAL ACCOUNTING SYSTEMS, DEVELOPMENT OF PUBLIC ACCOUNTING AND GENERATION OF ECONOMIC INFORMATION

**Funding entity:** UNIVERSITY OF MURCIA

**Period, from:** 1-10-2013      **until:** 1-12-2014

**Main researcher:** Bernardino Benito López

**Number of researchers in the project:** 5

**Amount:** 14.000 €

---

---

**Contract:** CONSULTANCY SERVICE FOR THE COST-BENEFIT ANALYSIS OF A REVENUE-GENERATING PROJECT:  
LORCA WASTE TREATMENT PLANT

**Funding entity:** Directorate-General for Budgets and European Funds of the Autonomous Community of the Region of Murcia

**Period, from:** 16-3-2016                      until: 31-3-2016

**Main researcher:** Bernardino Benito López and Francisco Bastida Albaladejo

**Number of researchers in the project:** 3

**Amount:** 14.520 €

---

**Contract:** CONSULTANCY SERVICE FOR THE COST-BENEFIT ANALYSIS OF A REVENUE-GENERATING PROJECT:  
JUMILLA WASTE TREATMENT PLANT

**Funding entity:** Directorate-General for Budgets and European Funds of the Autonomous Community of the Region of Murcia

**Period, from:** 16-3-2016                      until: 31-3-2016

**Main researcher:** Bernardino Benito López and Francisco Bastida Albaladejo

**Number of researchers in the project:** 4

**Amount:** 3.000 €

---

**Contract:** CONSULTANCY SERVICE FOR THE COST-BENEFIT ANALYSIS OF A REVENUE-GENERATING PROJECT:  
ULEA WASTE TREATMENT PLANT

**Funding entity:** Directorate-General for Budgets and European Funds of the Autonomous Community of the Region of Murcia

**Period, from:** 10-5-2016                      until: 9-6-2016

**Main researcher:** Bernardino Benito López and Francisco Bastida Albaladejo

**Number of researchers in the project:** 3

**Amount:** 3.000 €

---

**Contract:** CONSULTANCY SERVICE FOR THE COST-BENEFIT ANALYSIS OF A REVENUE-GENERATING PROJECT:  
CARTAGENA WASTE TREATMENT PLANT

**Funding entity:** Directorate-General for Budgets and European Funds of the Autonomous Community of the Region of Murcia

**Period, from:** 26-5-2016                      until: 10-6-2016

**Main researcher:** Bernardino Benito López and Francisco Bastida Albaladejo

**Number of researchers in the project:** 3

**Amount:** 9.680 €

---

**Contract:** CONSULTANCY SERVICE FOR RESEARCH ON THE SUSTAINABILITY OF THE FINANCES OF THE MUNICIPALITY OF CAMPOS DEL RÍO AT REGIONAL LEVEL

**Funding entity:** Campos del Río City Council

**Period, from:** 30-1-2017                      until: 29-10-2017

**Main researcher:** Bernardino Benito López

**Number of researchers in the project:** 3

**Amount:** 7.260 €

---

---

**Contract:** THE IMPLEMENTATION OF AN ANALYTICAL ACCOUNTING SYSTEM IN LOCAL PUBLIC SECTOR ENTITIES

**Funding entity:** SPAI INNOVA ASTIGITAS SL

**Period, from:** 24-1-2017      until: 23-1-2019

**Main researcher:** Bernardino Benito López

**Number of researchers in the project:** 3

**Amount:** 14.520 €

---

**Contract:** CONSULTANCY IN ECONOMIC-FINANCIAL MATTERS AND ANALYSIS AND MONITORING OF MUNICIPAL BUDGETS

**Funding entity:** Federation of Municipalities of the Region of Murcia

**Period, from:** 1-2-2017      until: 31-1-2018

**Main researcher:** Bernardino Benito López

**Number of researchers in the project:** 3

**Amount:** 6.000 €

---

**Contract:** CONSULTANCY SERVICE FOR THE ECONOMIC-FINANCIAL ANALYSIS OF THE COST-BENEFIT OF A REVENUE-GENERATING PROJECT TO IMPROVE THE MANAGEMENT AND OPERATION OF THE ULEA URBAN WASTE PLANT

**Funding entity:** Solid Waste Consortium of the Region of Murcia (COGERSOL)

**Period, from:** 26-7-2017      until: 25-8-2017

**Main researcher:** Bernardino Benito López and Francisco Bastida Albaladejo

**Number of researchers in the project:** 4

**Amount:** 2.904 €

---

**Project:** STUDY OF THE IMPLEMENTATION AND DEVELOPMENT OF SMART CITIES IN ANDALUSIA, DYNAMIC EFFICIENCY AND SPACE EFFECTS ON LOCAL SERVICE DELIVERY

**Funding entity:** Andalusian Studies Centre

**Reference:** PRY 153/17

**Participating organisations:** University of Granada, University of Murcia and University Autónoma of Barcelona

**Period, from:** 31-7-2017      until: 31-7-2019

**Main researcher:** José Luis Zafra (University of Granada)

**Number of researchers in the project:** 11

---

**Contract:** CONSULTANCY IN ECONOMIC-FINANCIAL MATTERS AND ANALYSIS AND MONITORING OF BUDGETS OF THE AUTONOMOUS COMMUNITY OF THE REGION OF MURCIA

**Funding entity:** Ciudadanos-Partido de la Ciudadanía Parliamentary Group

**Period, from:** 25-10-2017      until: 24-10-2018

**Main researcher:** Bernardino Benito López

**Number of researchers in the project:** 4

**Amount:** 7.260 €

---

**Contract:** CONSULTANCY SERVICE FOR THE ECONOMIC, FINANCIAL AND BUDGETARY ANALYSIS OF THE TOWN COUNCIL OF CAMPOS DEL RÍO. PROPOSAL FOR IMPROVEMENT AND MONITORING OF THE SAME

**Funding entity:** Campos del Río City Council

**Period, from:** 12-03-2018      until: 11-12-2018

**Main researcher:** Bernardino Benito López  
**Number of researchers in the project:** 4  
**Amount:** 7.260 €

---

**Contract:** CONSULTANCY SERVICE FOR THE COST-BENEFIT ANALYSIS OF A REVENUE-GENERATING PROJECT: IMPLEMENTATION PROJECT FOR THE OPTIMISATION OF MANAGEMENT AND CLASSIFICATION PROCESSES TO INCREASE THE RECOVERY CAPACITY OF ORGANIC AND INORGANIC MATERIALS AT THE LORCA WASTE MANAGEMENT CENTRE (PHASE V).

**Funding entity:** Directorate-General for Budgets and European Funds of the Autonomous Community of the Region of Murcia

**Period, from:** 30-07-2018 until: 30-09-2018

**Main researcher:** Bernardino Benito López and Francisco Bastida Albaladejo

**Number of researchers in the project:** 4

**Amount:** 4.840 €

---

**Contract:** I EXTENSION ANALYSIS AND MONITORING OF THE BUDGETS OF THE AUTONOMOUS COMMUNITY OF THE REGION OF MURCIA. CONSULTANCY IN ECONOMIC-FINANCIAL MATTERS AND ANALYSIS AND MONITORING OF THE BUDGETS OF THE AUTONOMOUS COMMUNITY OF THE REGION OF MURCIA.

**Funding entity:** Ciudadanos-Partido de la Ciudadanía Parliamentary Group

**Period, from:** 25-10-2018 until: 24-4-2019

**Main researcher:** Bernardino Benito López

**Number of researchers in the project:** 4

**Amount:** 3.630 €

---

**Contract:** TECHNICAL-ECONOMIC STUDY OF THE POSSIBLE ECONOMIC IMBALANCE OF THE CONCESSION DUE TO ENVIRONMENTAL REGULATIONS

**Funding entity:** UTE Poniente Almeriense

**Period, from:** 31-7-2019 until: 16-8-2019

**Main researcher:** Bernardino Benito López

**Number of researchers in the project:** 3

**Amount:** 3.630 €

---

**Contract:** CONSULTANCY IN ECONOMIC-FINANCIAL MATTERS AND ANALYSIS AND MONITORING OF BUDGETS OF THE AUTONOMOUS COMMUNITY OF THE REGION OF MURCIA

**Funding entity:** Ciudadanos-Partido de la Ciudadanía Parliamentary Group

**Period, from:** 22-01-2020 until: 31-12-2020

**Main researcher:** Bernardino Benito López

**Number of researchers in the project:** 4

**Amount:** 7.260 €

---

**Contract:** STUDY FOR THE ANALYSIS AND REVIEW OF ENVIRONMENTAL TAXATION AT BOTH MUNICIPAL AND REGIONAL LEVEL IN THE AREA OF MUNICIPAL WASTE

**Funding entity:** Regional Ministry of Water, Agriculture, Livestock, Fisheries and Environment. Region of Murcia.

**Period, from:** 30-04-2020 until: 31-08-2020

**Main researcher:** Bernardino Benito López

**Number of researchers in the project:** 5

**Amount:** 12.100 €

---

**Contract:** CONSULTANCY IN ECONOMIC-FINANCIAL MATTERS AND ANALYSIS AND MONITORING OF BUDGETS OF THE AUTONOMOUS COMMUNITY OF THE REGION OF MURCIA

**Funding entity:** Ciudadanos-Partido de la Ciudadanía Parliamentary Group

**Period, from:** 1-01-2020    **until:** 31-12-2021

**Main researcher:** Bernardino Benito López

**Number of researchers in the project:** 4

**Amount:** 7.260 €



---

## Publications

---

(REFERENCE: B = Book, BC = Book chapter, A = article, R = "review", E = editor)

---

Authors: Francisco Bastida and M<sup>a</sup> Dolores Guillamón

**Title: CONTABILIDAD Y AUDITORÍA EN LOS GRANDES MUNICIPIOS ESPAÑOLES**

Journal: AUDITORÍA PÚBLICA

Reference: A Volume: 47 Pages, initial: 101 final: 107 Date: 2009

Editorial: Órganos Autonómicos de Control Externo

Publication place: Spain (ISSN: 1136-517X)

---

Authors: Francisco Bastida, Bernardino Benito and M<sup>a</sup> Dolores Guillamón

**Title: AN EMPIRICAL ASSESSMENT OF THE MUNICIPAL FINANCIAL SITUATION IN SPAIN**

DOI: <https://doi.org/10.1080/10967490903328139>

Journal: INTERNATIONAL PUBLIC MANAGEMENT JOURNAL (Q1-JCR, 3/39 PUBLIC ADMINISTRATION; IF: 1,949)

Reference: A Volume: 12 (4) Pages, initial: 484 final: 499 Date: 2009

Editorial: Routledge Taylor & Francis Group

Publication place: United States (ISSN: Print ISSN: 1096-7494; Online ISSN: 1559-3169)

---

Authors: Bernardino Benito, Francisco Bastida and M<sup>a</sup> Dolores Guillamón

**Title: URBAN SPRAWL AND THE COST OF PUBLIC SERVICES: AN EVALUATION OF SPANISH LOCAL GOVERNMENTS**

DOI: [https://doi.org/10.4335/8.3.245-264\(2010\)](https://doi.org/10.4335/8.3.245-264(2010))

Journal: LEX LOCALIS - JOURNAL OF LOCAL SELF-GOVERNMENT (Q3-JCR, 111/149 POLITICAL SCIENCE; IF: 0,317)

Reference: A Volume: 8 (3) Pages, initial: 245 final: 264 Date: 2010

Editorial: Institute for Local Self-Government and Public Procurement Maribor

Publication place: Eslovenia (ISSN: Print ISSN: 1855-363X)

---

Authors: Bernardino Benito, Francisco Bastida and M<sup>a</sup> Dolores Guillamón

**Title: CENTRAL GOVERNMENT FISCAL TRANSPARENCY AND THE ROLE OF DEBT RATING**

Libro PUBLIC ADMINISTRATION, NGO'S AND PUBLIC DEBT: ISSUES AND PERSPECTIVES (AMERICA IN THE 21ST CENTURY: POLITICAL AND ECONOMIC ISSUES)

Reference: BC Volume: Pages, initial: 223 final: 239 Date: 2010

Editorial (si libro): NOVAPUBLISHING (USA)

Publication place: United States (ISBN: 978-1-60741-597-8)

---

Authors: M<sup>a</sup> Dolores Guillamón, Bernardino Benito and Francisco Bastida

**Title: ASSESSMENT OF LOCAL PUBLIC DEBT IN SPAIN**

Journal: REVISTA ESPAÑOLA DE FINANCIACIÓN Y CONTABILIDAD/ SPANISH JOURNAL OF FINANCE AND ACCOUNTING (Q4-JCR,82/86 BUSINESS, FINANCE; IF: 0,128)

Reference: A Volume: XL (150) Pages, initial: 251 final: 285 Date: 2011

Editorial: ASOCIACION ESPAÑOLA DE CONTABILIDAD Y ADMINISTRACION DE EMPRESAS (AECA)

Publication place: Spain (ISSN: Print ISSN: 0210-2412)

---

---

Authors: M<sup>a</sup> Dolores Guillamón, Francisco Bastida and Bernardino Benito  
**Title: THE DETERMINANTS OF LOCAL GOVERNMENTS' FINANCIAL TRANSPARENCY**

**DOI:** <https://doi.org/10.1080/03003930.2011.588704>

Journal: LOCAL GOVERNMENT STUDIES (Q3-JCR, 94/149 POLITICAL SCIENCE; IF: 0,429)  
Reference: A Volume: 37(4) Pages, initial: 391 final: 406 Date: 2011  
Editorial: Routledge Taylor & Francis Group  
Publication place: United Kingdom (Print ISSN: 0300-3930; Online ISSN: 1743-9388)

---

Authors: M<sup>a</sup> Dolores Guillamón, Ana M<sup>a</sup> Ríos and Cristina Vicente  
**Title: FINANCIAL TRANSPARENCY OF SPANISH MUNICIPALITIES: USEFULNESS AND RELATED FACTORS**

Journal: AUDITORÍA PÚBLICA  
Reference: A Volume: 55 Pages, initial: 109 final: 116 Date: 2011  
Editorial: Órganos Autonómicos de Control Externo  
Publication place: Spain (ISSN: 1136-517X)

---

Authors: Francisco Bastida, M<sup>a</sup> Dolores Guillamón and Ana M<sup>a</sup> Ríos  
**Title: EXPLAINING INTEREST RATES IN LOCAL GOVERNMENT BORROWING**

Libro: X Jornada Internacional de Trabajo sobre Contabilidad Pública  
Reference: BC Volume: Pages, initial: 23 final: 49 Date: 2011  
Editorial: University of Málaga  
Publication place: Spain (ISBN: 978-84-694-9154-6)

---

Authors: Bernardino Benito, Francisco Bastida and M<sup>a</sup> Dolores Guillamón  
**Title: PUBLIC-PRIVATE PARTNERSHIPS IN THE CONTEXT OF THE EUROPEAN SYSTEM OF ACCOUNTS (ESA95)**

**DOI:** <https://doi.org/10.4236/OJACCT.2012.11001>

Journal: OPEN JOURNAL OF ACCOUNTING  
Reference: A Volume: 1 (1) Pages, initial: 1 final: 10 Date: 2012  
Editorial: Scientific Research Publishing  
Publication place: United States (Print ISSN: 2169-3404; Online ISSN: 2169-3412)

---

Authors: Cristina Vicente, Ana M<sup>a</sup> Ríos and M<sup>a</sup> Dolores Guillamón  
**Title: ELECTORAL BEHAVIOUR AND BUDGETARY STABILITY**

**DOI:** [https://doi.org/10.1016/S1138-4891\(13\)70005-0](https://doi.org/10.1016/S1138-4891(13)70005-0)

Journal: SPANISH ACCOUNTING REVIEW (Q3-JCR, 68/98 BUSINESS, FINANCE; IF: 0,886)  
Reference: A Volume: 16 (1) Pages, initial: 46 final: 52 Date: 2013  
Editorial: Asociación Española de Profesores Universitarios de Contabilidad (ASEPUC)  
Publication place: Spain (Print ISSN: 1138-4891; Online ISSN: 1988-4672)

---

Authors: M<sup>a</sup> Dolores Guillamón, Francisco Bastida and Bernardino Benito  
**Title: THE ELECTORAL BUDGET CYCLE ON MUNICIPAL POLICE EXPENDITURE**

DOI: <https://doi.org/10.1007/s10657-011-9271-6>

Journal: EUROPEAN JOURNAL OF LAW AND ECONOMICS (Q3-JCR, 103/139 LAW; IF: 0,330)  
Reference: A Volume: 36 (3) Pages, initial: 447 final: 469 Date: 2013  
Editorial: SPRINGER  
Publication place: Netherlands (Print ISSN: 0929-1261; Online ISSN: 1572-9990)

---

Authors: Francisco Bastida, M<sup>a</sup> Dolores Guillamón and Bernardino Benito  
**Title: MUNICIPAL SPENDING IN SPAIN: A SPATIAL APPROACH**

DOI: [https://doi.org/10.1061/\(ASCE\)UP.1943-5444.0000138](https://doi.org/10.1061/(ASCE)UP.1943-5444.0000138)

Journal: JOURNAL OF URBAN PLANNING AND DEVELOPMENT-ASCE (Q3-JCR, 20/38 URBAN STUDIES; IF: 0,931)  
Reference: A Volume: 139 (2) Pages, initial: 79 final: 93 Date: 2013  
Editorial: ASCE- AMER SOC CIVIL ENGINEERS  
Publication place: United States (Print ISSN: 0733-9488; Online ISSN: 1943-5444)

---

Authors: Francisco Bastida, M<sup>a</sup> Dolores Guillamón and Bernardino Benito  
**TITLE: EXPLAINING INTEREST RATES IN LOCAL GOVERNMENT BORROWING**

DOI: <https://doi.org/10.1080/10967494.2014.874257>

Journal: INTERNATIONAL PUBLIC MANAGEMENT JOURNAL (Q2-JCR, 22/46 PUBLIC ADMINISTRATION; IF: 0,857)  
Reference: A Volume: 17 (1) Pages, initial: 45 final: 73 Date: 2014  
Editorial: Routledge Taylor & Francis Group  
Publication place: United States (ISSN: Print ISSN: 1096-7494; Online ISSN: 1559-3169)

---

Authors: Mercedes Bernabé and M<sup>a</sup> Dolores Guillamón  
**Title: CRITERIA FOR EVALUATION OF FINAL DEGREE PROJECTS IN THE UNIVERSITY OF MURCIA'S FACULTY OF ECONOMICS AND BUSINESS**

Libro: Haciendo balance de los cambios docentes en el ámbito de la empresa y la estrategia empresarial  
Reference: BC Volume: Pages, initial: 122 final: 130 Date: 2014  
Editorial: University of Oviedo  
Publication place: Spain (ISBN: 978-84-16046-29-4)

---

Authors: Bernardino Benito, M<sup>a</sup> Dolores Guillamón and Francisco Bastida  
**TITLE: NON-FULFILLMENT OF DEBT LIMITS IN SPANISH MUNICIPALITIES**

DOI: <https://doi.org/10.1111/j.1475-5890.2015.12046.x>

Journal: FISCAL STUDIES (Q3-JCR, 206/345 ECONOMICS; IF: 0,705)  
Reference: A Volume: 36 (1) Pages, initial: 75 final: 98 Date: 2015  
Editorial: John Wiley & Sons  
Publication place: United States (ISSN: Print ISSN:; Online ISSN: 1475-5890)

---

Authors: Bernardino Benito, M<sup>a</sup> Dolores Guillamón and Francisco Bastida  
**TITLE: BUDGET FORECAST DEVIATIONS IN MUNICIPAL GOVERNMENTS: DETERMINANTS AND IMPLICATIONS**

DOI: <https://doi.org/10.1111/auar.12071>

Journal: AUSTRALIAN ACCOUNTING REVIEW (Q3-JCR, 57/94 BUSINESS, FINANCE; IF: 0,825)  
Reference: A Volume: 25 (1) Pages, initial: 45 final: 70 Date: 2015  
Editorial: John Wiley & Sons

---

Publication place: Australia (ISSN: Print ISSN: 1035-6908; Online ISSN: 1835-2561)

---

Authors: Bernardino Benito, M<sup>a</sup> Dolores Guillamón and Francisco Bastida

**TITLE: DETERMINANTS OF URBAN POLITICAL CORRUPTION IN LOCAL GOVERNMENTS**

**DOI:** <https://doi.org/10.1007/s10611-015-9563-9>

Journal: CRIME, LAW AND SOCIAL CHANGE (Q3-JCR, 66/95 SOCIAL SCIENCE INTERDISCIPLINARY IF: 0,491)

Reference: A Volume: 63 (3) Pages, initial: 191 final: 210 Date: 2015

Editorial: Springer

Publication place: The Netherlands (ISSN: Print ISSN: 0925-4994; Online ISSN: 1573-0751)

---

Authors: Bernardino Benito, M<sup>a</sup> Dolores Guillamón and Francisco Bastida

**TITLE: PUBLIC VERSUS PRIVATE IN MUNICIPAL SERVICES MANAGEMENT**

**DOI:** [https://doi.org/10.4335/13.3.995-1018\(2015\)](https://doi.org/10.4335/13.3.995-1018(2015))

Journal: LEX LOCALIS - JOURNAL OF LOCAL SELF-GOVERNMENT (Q3-JCR, 82/163 POLITICAL SCIENCE; IF: 0,802)

Reference: A Volume: 13 (4) Pages, initial: 995 final: 1018 Date: 2015

Editorial: Institute for Local Self-Government and Public Procurement Maribor

Publication place: Eslovenia (ISSN: Print ISSN: 1581-5374; Online ISSN: 1855-363X)

---

Authors: Sandra Cohen, M<sup>a</sup> Dolores Guillamón, Irvine Lapsley and Geraldine Robbins

**TITLE: ACCOUNTING FOR AUSTERITY: THE TROIKA IN THE EUROZONE**

**DOI:** <https://doi.org/10.1108/AAAJ-04-2014-1668>

Journal: ACCOUNTING, AUDITING & ACCOUNTABILITY JOURNAL (Q1-JCR, 16/94 BUSINESS, FINANCE; IF: 1,911)

Reference: A Volume: 28 (6) Pages, initial: 966 final: 992 Date: 2015

Editorial: Emerald

Publication place: United Kingdom (ISSN: Print ISSN: 0951-3574; Online ISSN: 1758-4205)

---

Authors: Bernardino Benito, M<sup>a</sup> Dolores Guillamón and Francisco Bastida

**TITLE: THE IMPACT OF TRANSPARENCY ON THE COST OF SOVEREIGN DEBT IN TIMES OF ECONOMIC CRISIS**

**DOI:** <https://doi.org/10.1111/faam.12090>

Journal: FINANCIAL ACCOUNTABILITY & MANAGEMENT (Q1-SJR, ECONOMICS, ECONOMETRICS AND FINANCE; H INDEX: 44; IF: 0,468)

Reference: A Volume: 32 (3) Pages, initial: 309 final: 334 Date: 2016

Editorial: John Wiley & Sons

Publication place: United Kingdom (ISSN: Print ISSN: 0267-4424; Online ISSN: 1468-0408)

---

Authors: Bernardino Benito, M<sup>a</sup> Dolores Guillamón, Francisco Bastida and Cristina Vicente

**TITLE: ARE POLITICIANS SUCCESSFUL IN THEIR ELECTORAL STRATEGIES? THE CASE OF TAX REVENUE BUDGETING ERRORS**

**DOI:** [https://doi.org/10.4335/14.2.157-184\(2016\)](https://doi.org/10.4335/14.2.157-184(2016))

Journal: LEX LOCALIS - JOURNAL OF LOCAL SELF-GOVERNMENT (Q3-JCR, 107/165 POLITICAL SCIENCE; IF: 0,714)

Reference: A Volume: 14 (2) Pages, initial: 157 final: 184 Date: 2016

Editorial: Institute for Local Self-Government and Public Procurement Maribor

Publication place: Eslovenia (ISSN: Print ISSN: 1855-363X)

---

Authors: M<sup>a</sup> Dolores Guillamón  
Title: **BUDGETARY CONSTRAINTS**

Libro: Global Encyclopedia of Public Administration, Public Policy, and Governance  
Reference: BC Volume: Online Pages, initial: final: Date: 2016  
Editorial: Springer  
Publication place: (ISBN: 978-3-319-31816-5 (Online))

---

Authors: M<sup>a</sup> Dolores Guillamón, Ana María Ríos, Benedetta Gesuele and Concetta Metallo  
Title: **FACTORS INFLUENCING SOCIAL MEDIA USE IN LOCAL GOVERNMENTS: THE CASE OF ITALY AND SPAIN**

DOI: <https://doi.org/10.1016/j.giq.2016.06.005>

Journal: GOVERNMENT INFORMATION QUARTERLY (Q1-JCR, 5/85 INFORMATION SCIENCE & LIBRARY SCIENCE; IF: 4,090)

Reference: A Volume: 33 (3) Pages, initial: 460 final: 471 Date: 2016  
Editorial: Elsevier  
Publication place: United States (ISSN: Print ISSN: 0740-624X; Online ISSN: 1872-9517)

---

Authors: M<sup>a</sup> Dolores Guillamón et al.  
Title: **MANAGEMENT ACCOUNTING CASE STUDIES**

Reference: B Volume: Pages, initial: 1 final: 457 Date: 2016  
Editorial: Elsevier  
Publication place: Spain (ISBN: Print ISBN: 978-84-368-3599-1)

---

Authors: Francisco Bastida, M<sup>a</sup> Dolores Guillamón and Bernardino Benito  
TITLE: **FISCAL TRANSPARENCY AND THE COST OF SOVEREIGN DEBT**

DOI: <https://doi.org/10.1177/0020852315574999>

Journal: INTERNATIONAL REVIEW OF ADMINISTRATIVE SCIENCES (Q2-JCR, 17/47 PUBLIC ADMINISTRATION; IF: 1,988)

Reference: A Volume: 83 (1) Pages, initial: 106 final: 128 Date: 2017  
Editorial: Sage publications  
Publication place: United Kingdom (ISSN: Print ISSN: 0020-8523; Online ISSN: 1461-7226)

---

Authors: M<sup>a</sup> Dolores Guillamón, Ana María Ríos and Bernardino Benito  
Title: **THE ELECTORAL BUDGET CYCLE ON MUNICIPAL WASTE COLLECTION EXPENDITURE**

DOI: <https://doi.org/10.1080/00036846.2016.1276278>

Journal: APPLIED ECONOMICS (Q3-JCR, 250/353 ECONOMICS; IF: 0,750)

Reference: A Volume: 49 (41) Pages, initial: 4161 final: 4179 Date: 2017  
Editorial: Elsevier  
Publication place: United Kingdom (ISSN: Print ISSN: 0003-6846 Online ISSN: 1466-4283)

---

Authors: Bernadino Benito, M<sup>a</sup> Dolores Guillamón and Pedro López  
Title: **DETERMINANTS OF THE ACTUAL COST OF THE MUNICIPAL WASTE COLLECTION SERVICE**

Libro: Contabilidad, auditoría y empresa en una economía global (en homenaje al Prof. Dr. D. Pedro Luengo Mulet)  
Reference: BC Volume: Pages, initial: 175 final: 189 Date: 2017  
Editorial: Colegio de Economistas de la Región de Murcia  
Publication place: Spain (Print ISBN: 978-84-933070-3-5)

---

---

Authors: Bernadino Benito, M<sup>a</sup> Dolores Guillamón, Ana María Ríos and Francisco Javier Ruiz

**Title: DETERMINANTS OF SPENDING ON CULTURE IN SPANISH MUNICIPALITIES**

Libro: JORNADA ASEPUC HOMENAJE AL PROFESOR D. JOSÉ MARÍA REQUENA RODRÍGUEZ

Reference: BC Volume: Pages, initial: 127 final: 144 Date: 2017

Editorial: University of Málaga

Publication place: Spain (Print ISBN:)

---

Authors: Bernadino Benito, M<sup>a</sup> Dolores Guillamón, Ana M<sup>a</sup> Ríos and Francisco Bastida

**Title: CAN SALARIES AND RE-ELECTION PREVENT POLITICAL CORRUPTION? AN EMPIRICAL EVIDENCE**

DOI: <https://doi.org/10.1016/j.rcsar.2017.04.003>

Journal: SPANISH ACCOUNTING REVIEW (Q3-JCR, 64/103 BUSINESS, FINANCE; IF: 1,250)

Reference: A Volume: 21 (1) Pages, initial: 19 final: 27 Date: 2018

Editorial: Elsevier

Publication place: Spain (Print ISSN: 1138-4891; Online ISSN: 1988-4672)

---

Authors: Ana M<sup>a</sup> Ríos, M<sup>a</sup> Dolores Guillamón, Bernadino Benito and Francisco Bastida

**Title: THE INFLUENCE OF TRANSPARENCY ON BUDGET FORECAST DEVIATIONS IN MUNICIPAL GOVERNMENTS**

DOI: <https://doi.org/10.1002/for.2513>

Journal: JOURNAL OF FORECASTING Q3-JCR, 263/363 ECONOMICS; IF: 0,816)

Reference: A Volume: 37(4) Pages, initial: 457 final: 474 Date: 2018

Editorial: John Wiley & Sons

Publication place: United Kingdom (ISSN: Print ISSN: 0277-6693 Online ISSN: 1099-131X)

---

Authors: Bernardino Benito, M<sup>a</sup> Dolores Guillamón and Ana María Ríos

**TITLE: PUBLIC MANAGEMENT VERSUS PRIVATE MANAGEMENT IN THE PROVISION OF DRINKING WATER: WHAT IS THE CHEAPEST?**

DOI: [https://doi.org/10.4335/16.2.271-292\(2018\)](https://doi.org/10.4335/16.2.271-292(2018))

Journal: LEX LOCALIS - JOURNAL OF LOCAL SELF-GOVERNMENT (Q4-JCR, 140/176 POLITICAL SCIENCE; IF: 0,728)

Reference: A Volume: 16 (2) Pages, initial: 271 final: 292 Date: 2018

Editorial: Institute for Local Self-Government and Public Procurement Maribor

Publication place: Eslovenia (ISSN: Print ISSN: 1581-5374; Online ISSN: 1855-363X)

---

Authors: Francisco Bastida, Bernadino Benito, M<sup>a</sup> Dolores Guillamón and Ana María Ríos

**Title: CORRUPTION AND ELECTORAL OUTCOMES IN SPANISH LOCAL GOVERNMENTS**

Libro: RETOS DE LA CONTABILIDAD y LA AUDITORÍA EN LA ECONOMÍA ACTUAL (HOMENAJE AL PROFESOR VICENTE MONTESINOS JULVE).

Reference: BC Volume: Pages, initial: 519 final: 532 Date: 2018

Editorial: University of Valencia

Publication place: Spain (Print ISBN: 978-84-9133-157-5)

---

Authors: Ana María Ríos, M<sup>a</sup> Dolores Guillamón, Francisco-Javier Guillamón and Miguel Aroca

**Title: PRACTICAL APPLICATION OF THE ARONSON'S PUZZLE TECHNIQUE IN THE FACULTY OF ECONOMICS AND BUSINESS AT THE UNIVERSITY OF MURCIA**

Libro: Metodologías docentes innovadoras en la enseñanza universitaria  
Reference: BC Volume: Pages, initial: 89 final: 99 Date: 2018  
Editorial: University of Murcia  
Publication place: Spain (ISBN: 978-84-09-05851-8)

---

Authors: Bernardino Benito, Úrsula Faura, M<sup>a</sup> Dolores Guillamón and Ana María Ríos  
**Title: EMPIRICAL EVIDENCE FOR EFFICIENCY IN PROVISION OF DRINKING WATER**

DOI: [https://doi.org/10.1061/\(ASCE\)WR.1943-5452.0001049](https://doi.org/10.1061/(ASCE)WR.1943-5452.0001049)

Journal: JOURNAL OF WATER RESOURCES PLANNING AND MANAGEMENT (Q2-JCR, 44/134 ENGINEERING, CIVIL; IF: 2,406)

Reference: A Volume: 145 (4) Pages, initial: final: Date: 2019

Editorial: ASCE-AMER SOC CIVIL ENGINEERS

Publication place: Eslovenia (ISSN: Print ISSN 0733-9496 Online ISSN: 1943-5452)

---

Authors: Bernardino Benito, M<sup>a</sup> Dolores Guillamón, Ana María Ríos and Francisco Bastida  
**Title: DO THE ILLEGAL AND LEGAL RENTS OF POLITICIANS AFFECT MUNICIPAL ELECTION OUTCOMES? EMPIRICAL EVIDENCE**

DOI: <https://doi.org/10.1080/03003930.2019.1585816>

Journal: LOCAL GOVERNMENT STUDIES (Q2-JCR, 55/181 POLITICAL SCIENCE; IF: 1,909)

Reference: A Volume: 45 (4) Pages, initial: 546 final: 568 Date: 2019

Editorial: Routledge Taylor & Francis Group

Publication place: United Kingdom (Print ISSN: 0300-3930; Online ISSN: 1743-9388)

---

Authors: Francisco Bastida, M<sup>a</sup> Dolores Guillamón, Bernardino Benito and Ana María Ríos  
**Title: CORRUPTION PREMIUM ON MUNICIPAL BORROWING COST: THE CASE OF SPANISH MAYORS**

DOI: <https://doi.org/10.1108/JPBAFM-12-2018-0143>

Journal: JOURNAL OF PUBLIC BUDGETING, ACCOUNTING AND FINANCIAL MANAGEMENT (Q3-SJR, BUSINESS, MANAGEMENT AND ACCOUNTING; H INDEX: 11; IF: 0,19)

Reference: A Volume: 31 (3) Pages, initial: 392 final: 409 Date: 2019

Editorial: Emerald

Publication place: United States (Print ISSN: 1096-3367; Online ISSN:)

---

Authors: Bernardino Benito, Úrsula Faura, M<sup>a</sup> Dolores Guillamón and Ana María Ríos  
**Title: THE EFFICIENCY OF PUBLIC SERVICES IN SMALL MUNICIPALITIES: THE CASE OF DRINKING WATER**

DOI: <https://doi.org/10.1016/j.cities.2019.04.016>

Journal: CITIES (Q1-JCR, 2/42 URBAN STUDIES; IF: 4,802)

Reference: A Volume: 93 Pages, initial: 95 final: 103 Date: 2019

Editorial: Elsevier

Publication place: United Kingdom (Print ISSN: 0264-2751; Online ISSN: 1873-6084)

---

Authors: Francisco Bastida, M<sup>a</sup> Dolores Guillamón, Bernardino Benito and Ana María Ríos  
**Title: TAX MIMICKING IN SPANISH MUNICIPALITIES: EXPENDITURE SPILLOVERS, YARDSTICK COMPETITION, OR TAX COMPETITION?**

DOI: <https://doi.org/10.3326/pse.43.2.1>

Journal: PUBLIC SECTOR ECONOMICS (Q4-SJR, ECONOMICS AND ECONOMETRICS, FINANCE; H-INDEX: 4; IF: 0,157)

Reference: A Volume: 43 (2) Pages, initial: 115 final: 139 Date: 2019

Editorial: The Institute of Public Finance (Zagreb)

Publication place: Zagreb (Print ISSN: 2459-8860; Online ISSN:)

---

Authors: Bernardino Benito, M<sup>a</sup> Dolores Guillamón and Pedro José Martínez

Title: **DETERMINANTS OF EFFICIENCY IMPROVEMENT IN THE SPANISH PUBLIC LIGHTING SECTOR**

DOI: <https://doi.org/10.1016/j.jup.2020.101026>

Journal: UTILITIES POLICY (Q3-JCR, 155/274 ENVIRONMENTAL SCIENCES; IF: 2,812)

Reference: A Volume: 64 Pages, initial: final: Date: 2020

Editorial: Elsevier

Publication place: United Kingdom (Print ISSN: 0957-1787; Online ISSN: 1878-4356)

---

Authors: Concetta Metallo, Benedetta Gesuele, M<sup>a</sup> Dolores Guillamón and Ana María Ríos

Title: **DETERMINANTS OF PUBLIC ENGAGEMENT ON MUNICIPALITIES' FACEBOOK PAGES**

DOI: <https://doi.org/10.1080/01972243.2020.1737605>

Journal: THE INFORMATION SOCIETY (Q1-JCR, 15/95 COMMUNICATION; IF: 4,571)

Reference: A Volume: 36 (3) Pages, initial: 147 final: 159 Date: 2020

Editorial: Taylor & Francis

Publication place: United States (ISSN: Print 0197-2243 Online ISSN: 1087-6537)

---

Authors: Luis Alfonso Sánchez-Aznar, M<sup>a</sup> Dolores Guillamón and Bernardino Benito

Title: **ANALYSIS OF THE REPORTS DRAWN UP BY THE OCEX. THE EXAMPLE OF CÁMARA DE COMPTOS DE NAVARRA**

Journal: AUDITORÍA PÚBLICA

Reference: A Volume: 75 Pages, initial: 59 final: 72 Date: 2020

Editorial: Órganos Autonómicos de Control Externo

Publication place: Spain (ISSN: 1136-517X)

---

Authors: Francisco Bastida, Lorenzo Estrada and M<sup>a</sup> Dolores Guillamón

Title: **DETERMINANTS OF FINANCIAL E-TRANSPARENCY IN HONDURAN MUNICIPALITIES**

DOI: <https://doi.org/10.4018/IJPADA.2020040102>

Journal: INTERNATIONAL JOURNAL OF PUBLIC ADMINISTRATION IN THE DIGITAL AGE (Q3-SJR, LIBRARY AND INFORMATION SCIENCES; H-INDEX:2; IF:

Reference: A Volume: 7 (2) Pages, initial: 23 final: 37 Date: 2020

Editorial: IGI Global Publishing

Publication place: United States (Print ISSN: 2334-4520; Online ISSN: 2334-4539)

---

Authors: Viviana Barrera, Sergio Demetrio Polo and M<sup>a</sup> Dolores Guillamón

Title: **EFFECT OF CORPORATE GOVERNANCE MECHANISMS ON EARNINGS MANAGEMENT. EMPIRICAL EVIDENCE. MEXICO 2014-2017**



Libro: Tendencias en la Investigación Universitaria. Una Visión desde Latinoamérica  
Reference: BC Volume: Pages, initial: 219 final: 238 Date: 2020  
Editorial: Ed. Fondo Editorial Servando Garcés  
Publication place: México (ISBN: 978-980-7857-39-0)

---

Authors: M<sup>a</sup> Dolores Guillamón, Javier Cifuentes, Úrsula Faura and Bernadino Benito,  
**Title: EFFECT OF POLITICAL CORRUPTION ON MUNICIPAL TAX REVENUES**

DOI: <https://doi.org/10.6018/rcsar.410581>

Journal: SPANISH ACCOUNTING REVIEW (Q3-JCR 2020, 58/110 BUSINESS, FINANCE; IF: 2,324)  
Reference: A Volume: 24(2) Pages, initial: 231 final: 240 Date: 2021  
Editorial: Elsevier  
Publication place: Spain (Print ISSN: 1138-4891; Online ISSN: 1988-4672)

---

Authors: Bernardino Benito, Pedro José Martínez and M<sup>a</sup> Dolores Guillamón  
**Title: IMPACT OF POLITICIANS' SALARIES AND THEIR DEDICATION REGIME ON THE EFFICIENCY OF MUNICIPAL PUBLIC SERVICES**

DOI: <https://doi.org/10.1080/03003930.2020.1768851>

Journal: LOCAL GOVERNMENT STUDIES (Q2-JCR 2020, 59/183 POLITICAL SCIENCE; IF: 2,726)  
Reference: A Volume: 47 (5) Pages, initial: 784 final: 807 Date: 2021  
Editorial: Routledge Taylor & Francis Group  
Publication place: United Kingdom (Print ISSN: 0300-3930; Online ISSN: 1743-9388)

---

Authors: Bernardino Benito, M<sup>a</sup> Dolores Guillamón and Ana María Ríos  
**Title: ARE POLITICIANS USING FINES FOR ELECTORAL PURPOSES? EMPIRICAL EVIDENCE**

DOI: <https://doi.org/10.1080/02102412.2020.1815966>

Journal: SPANISH JOURNAL OF FINANCE AND ACCOUNTING (Q4-JCR 2020, 87/110 BUSINESS, FINANCE; IF: 1,244)  
Reference: A Volume: 50 (3) Pages, initial: 338 final: 358 Date: 2021  
Editorial: Routledge Taylor & Francis Group  
Publication place: Spain (ISSN: Print ISSN: 0210-2412; Online ISSN: 2332-0753)

---

Authors: Ana María Ríos, M<sup>a</sup> Dolores Guillamón, Antonio José García and Bernardino Benito  
**Title: ¿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)**

Journal: INVESTIGACIONES REGIONALES-JOURNAL OF REGIONAL RESEARCH (Q2-SJR 2020, ECONOMICS, ECONOMETRICS AND FINANCE; H-INDEX: 14; IF: 0,282)  
Reference: A Volume: 49 Pages, initial: 89 final: 112 Date: 2021  
Editorial: University of Alcalá  
Publication place: Spain (Print ISSN: 1695-7253; Online ISSN: 2340-2717)

---

Authors: Bernardino Benito, Pedro José Martínez and M<sup>a</sup> Dolores Guillamón  
**Title: MEASUREMENT AND DETERMINANTS OF EFFICIENCY IN THE MUNICIPAL POLICE SERVICE**

DOI: <https://doi.org/10.1016/j.evalprogplan.2020.101904>

Journal: EVALUATION AND PROGRAM PLANNING (Q3-JCR 2020, 60/109 SOCIAL SCIENCES, INTERDISCIPLINARY; IF: 1,849)

Reference: A Volume: 85 Pages, initial: 101904 final: Date: 2021

Editorial: Elsevier

Publication place: United Kingdom (Print ISSN: 0149-7189; Online ISSN: 1873-7870)

---

Authors: M<sup>a</sup> Dolores Guillamón and Beatriz Cuadrado-Ballesteros

**Title: IS TRANSPARENCY A WAY TO IMPROVE EFFICIENCY? AN ASSESSMENT OF SPANISH MUNICIPALITIES**

DOI: <https://doi.org/10.1080/00343404.2020.1772964>

Journal: REGIONAL STUDIES (Q1-JCR 2020, 45/376 ECONOMICS; IF: 4,672)

Reference: A Volume: 55 (2) Pages, initial: 221 final: 233 Date: 2021

Editorial: Routledge Taylor & Francis Group

Publication place: United Kingdom (Print ISSN: 0034-3404; Online ISSN: 1360-0591)

---

Authors: Beatriz Cuadrado-Ballesteros, M<sup>a</sup> Dolores Guillamón and Ana María Ríos

**Title: DOES GENDER MATTER IN BUDGET DEVIATIONS: AN EMPIRICAL ASSESSMENT OF SPANISH LOCAL GOVERNMENTS (PUBLISHED ONLINE)**

DOI: <https://doi.org/10.1080/14719037.2021.1912816>

Journal: PUBLIC MANAGEMENT REVIEW (Q1-JCR 2020, 3/48 PUBLIC ADMINISTRATION; IF: 5,898)

Reference: A Volume: Pages, initial: final: Date: 2021

Editorial: Routledge Taylor & Francis Group

Publication place: United Kingdom (Print ISSN: 1471-9037; Online ISSN: 1471-9045)

---

Authors: Bernardino Benito, M<sup>a</sup> Dolores Guillamón, Pedro José Martínez and Ana María Ríos

**Title: INFLUENCE OF SELECTED ASPECTS OF LOCAL GOVERNANCE ON THE EFFICIENCY OF WASTE COLLECTION AND STREET CLEANING SERVICES**

DOI: <https://doi.org/10.1016/j.wasman.2021.04.019>

Journal: WASTE MANAGEMENT (Q1-JCR 2020, 29/274 ENVIRONMENTAL SCIENCES; IF: 7,145)

Reference: A Volume: 126 Pages, initial: 800 final: 809 Date: 2021

Editorial: Elsevier

Publication place: United Kingdom (Print ISSN: 0956-053X)

---

Authors: Benedetta Gesuele, Concetta Metallo, M<sup>a</sup> Dolores Guillamón and Ana María Ríos

**Title: THE USE OF SOCIAL MEDIA FOR ELECTORAL PURPOSES. THE CASE OF THE ITALY ELECTION IN 2018**

DOI: [https://doi.org/10.1007/978-3-030-87842-9\\_17](https://doi.org/10.1007/978-3-030-87842-9_17)

Book: Exploring Innovation in a Digital World - Cultural and Organizational Challenges

Reference: BC Volume: Pages, initial: final: Date: 2021

Editorial: Springer LNISO book

Publication place: (ISBN: 978-3-030-87841-2; ONLINE ISBN: 978-3-030-87842-9)

---

Authors: Bernardino Benito, M<sup>a</sup> Dolores Guillamón and Ana María Ríos

**Title: TRANSPARENCY AND EFFICIENT MANAGEMENT IN LOCAL GOVERNMENTS**

DOI: <https://doi.org/10.1016/j.cities.2021.103234>

Journal: CITIES (Q1-JCR 2020, 3/43 URBAN STUDIES; IF: 5,835)  
Reference: A Volume: 115 Pages, initial: 103234 final: Date: 2021  
Editorial: Elsevier  
Publication place: United Kingdom (Print ISSN: 0264-2751; Online ISSN: 1873-6084)

---

Authors: Francisco Bastida, Lorenzo Estrada and M<sup>a</sup> Dolores Guillamón  
**Title: FLYPAPER EFFECT AND PARTISANSHIP THEORIES BEST EXPLAIN MUNICIPAL FINANCIAL PERFORMANCE IN LATIN AMERICA**

DOI: <https://doi.org/10.1080/01442872.2021.1982887>

Journal: POLICY STUDIES (Q3-JCR 2020, 35/48 PUBLIC ADMINISTRATION; IF: 2,043)  
Reference: A Volume: Pages, initial: final: Date: 2021  
Editorial: Taylor & Francis Group  
Publication place: United Kingdom (Print ISSN: 0144-2872; Online ISSN: 1470-1006)

---

Authors: Ana María Ríos; M<sup>a</sup> Dolores Guillamón, José Miguel Egea-Martínez and Bernardino Benito  
**Title: DOES GREATER TRANSPARENCY INFLUENCE BETTER MANAGEMENT OF PUBLIC RESOURCES? THE CASE OF SPANISH MUNICIPALITIES**

Journal: CIRIEC-España, revista de economía pública, social y cooperativa (Q3-JCR 2020, 352/557 ECONOMICS; IF: 0,380)  
Reference: A Volume: Pages, initial: final: Date: 2021  
Editorial: CIRIEC-España  
Publication place: Spain (Print ISSN: 0213-8093; Online ISSN: 1989-6816)

---

Authors: Bernardino Benito; M<sup>a</sup> Dolores Guillamón and Ana María Ríos  
**Título Title: POLITICAL BUDGET CYCLES IN PUBLIC REVENUES: EVIDENCE FROM FINES**

DOI: <https://doi.org/10.1177/21582440211059169>

Journal: SAGE Open (Q3-JCR 2020, 72/109 SOCIAL SCIENCES, INTERDISCIPLINARY; IF: 1,356)  
Reference: A Volume: 11 (4) Pages, initial: 1 final: 13 Date: 2021  
Editorial: Sage Publications  
Publication place: United States (Print ISSN: 2158-2440; Online ISSN: 2158-2440)

---

Authors: M<sup>a</sup> Dolores Guillamón; Ana María Ríos and Bernardino Benito  
**Title: AN ASSESSMENT OF POST-COVID-19 EU RECOVERY FUNDS AND THE DISTRIBUTION OF THEM AMONG MEMBER STATES**

DOI: <https://doi.org/10.3390/jrfm14110549>

Journal: Journal of Risk and Financial Management  
Reference: A Volume: 14 (11) Pages, initial: 549 final: Date: 2021  
Editorial: MDPI  
Publication place: Switzerland (Print ISSN: 1911-8066; Online ISSN: 1911-8074)

---

Authors: Ignacio Mateos Soler and M<sup>a</sup> Dolores Guillamón  
**Title: IMPACTO DEL COVID-19 EN LAS AUDITORÍAS DE ESTADOS FINANCIEROS DE CIERRE DEL EJERCICIO 2019**

Journal: GESTIÓN, Revista de Economía

Reference: A Volume: Jul.-Dic (71)Pages, initial: 33 final: 37 Date: 2021  
Editorial: Colegio Oficial de Economistas de la Región de Murcia  
Publication place: Spain (Print ISSN: 1137-6317; Online ISSN: )

---

Authors: Javier Cifuentes, M<sup>a</sup> Dolores Guillamón and Bernardino Benito

**Title: FACTORS INFLUENCING THE STRUCTURE OF MUNICIPAL TAXATION. SPECIAL REFERENCE TO POLITICAL CORRUPTION (FORTHCOMING)**

Journal: LOCAL GOVERNMENT STUDIES (Q2-JCR 2020, 59/183 POLITICAL SCIENCE; IF: 2,726)

Reference: A Volume: Pages, initial: final: Date: 2022

Editorial: Routledge Taylor & Francis Group

Publication places: United Kingdom (Print ISSN: 0300-3930; Online ISSN: 1743-9388)

---

Authors: Francisco Bastida, M<sup>a</sup> Dolores Guillamón and Ana María Ríos

**Title: THE IMPACT OF MAYORS' CORRUPTION ON SPANISH MUNICIPAL SPENDING**

DOI: <https://doi.org/10.6018/rcsar.412721>

Journal: SPANISH ACCOUNTING REVIEW (Q3-JCR 2020, 58/110 BUSINESS, FINANCE; IF: 2,324)

Reference: A Volume: 25(1) Pages, initial: 107 final: 120 Date: 2020

Editorial: EDIT UM-EDICIONES UNIV MURCIA

Publication place: Spain (Print ISSN: 1138-4891; Online ISSN: 1988-4672)

---

Authors: Bernardino Benito, Pedro José Martínez y M<sup>a</sup> Dolores Guillamón

**Título: INFLUENCE OF MANAGERIAL ABILITY ON THE RE-ELECTION OF MUNICIPAL POLITICAL PARTIES (FORTHCOMING)**

Journal: LOCAL GOVERNMENT STUDIES (Q2-JCR 2020, 59/183 POLITICAL SCIENCE; IF: 2,726)

Reference: A Volume: Pages, inicial: final: Date: 2022

Editorial: Routledge Taylor & Francis Group

Publication place: United Kingdom (Print ISSN: 0300-3930; Online ISSN: 1743-9388)

---

## Research stays

---

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

Place: Edimburgo	Country: Escocia	Date:01/01/2011-31/03/2011	Duration (weeks): 12
------------------	------------------	----------------------------	----------------------

Title: Public Sector Accounting Research  
Mobility Fellowship (EDU/3539/2011- Ref. TME2011-00239).

---

**Centre: Autonomous University of the State of Hidalgo (Mexico)**

Place: Hidalgo	Country: México	Date:01/12/2020-1/06/2021	Duration (weeks): 24
----------------	-----------------	---------------------------	----------------------

Title: Accounting Research

---

---

## Congress Participations

---

Authors: Francisco Bastida and M<sup>a</sup> Dolores Guillamón

**Title: Public Debt and Transparency: The Role of Debt Rating**

Type of participation: Communication

Congress: 32<sup>nd</sup> annual Congress European Accounting Association

Place: Tampere, Finland

Date: 12-15 May 2009

---

Authors: Bernardino Benito; Francisco Bastida and M<sup>a</sup> Dolores Guillamón

**Title: Central government, fiscal transparency and the role of debt rating**

Type of participation: Communication

Congress: 12th Biennial Comparative International Governmental Accounting Research Conference 2009

Place: Modena, Italy

Date: 28-29 May 2009

---

Authors: Francisco Bastida; Bernardino Benito and M<sup>a</sup> Dolores Guillamón

**Title: An assessment of local government spending in Spain**

Type of participation: Communication

Congress: XVII Encuentro de Economía Pública: Políticas públicas ante la crisis

Place: Murcia, Spain

Date: 04-05 February 2010

---

Authors: Francisco Bastida; Bernardino Benito and M<sup>a</sup> Dolores Guillamón

**Title: An assessment of local government spending in Spain**

Type of participation: Communication

Congress: 33<sup>rd</sup> Annual Congress European Accounting Association

Place: Estambul, Turkey

Date: 19-21 May 2010

---

Authors: Bernardino Benito; Francisco Bastida and M<sup>a</sup> Dolores Guillamón

**Title: Determinants of the cost of public municipal services. Special reference to urban sprawl**

Type of participation: Communication

Congress: XIV Encuentro de la Asociación Española de Profesores Universitarios de Contabilidad

Place: A Coruña, Spain

Date: 02-04 June 2010

---

Authors: M<sup>a</sup> Dolores Guillamón; Francisco Bastida and Bernardino Benito

**Title: The Electoral Budget Cycle on Municipal Police Expenditure**

Type of participation: Communication

Congress: 34<sup>th</sup> Annual Congress European Accounting Association

Place: Rome, Italy

Date: 20-22 April 2011

---

---

Authors: Bernardino Benito; Francisco Bastida; Cristina Vicente and M<sup>a</sup> Dolores Guillamón

**Title: Municipal elections and cultural expenditure**

Type of participation: Communication

Congress: 13th Biennial Comparative International Governmental Accounting Research Conference 2011

Place: Ghent, Belgium

Date: 9-10 June 2011

---

Authors: Francisco Bastida; M<sup>a</sup> Dolores Guillamón and Ana María Ríos

**Title: Explaining Interest Rates in Local Government Borrowing**

Type of participation: Communication

Congress: X Jornada Internacional de Trabajo sobre Contabilidad Pública

Place: Málaga, Spain

Date: 28 October 2011

---

Authors: M<sup>a</sup> Dolores Guillamón

**Title: Financial Management and Transparency in the Spanish Local Public Sector**

Type of participation: Invitation

Congress: Doctoral Forum of the New Public Sector Seminar

Place: Edinburgh, Scotland

Date: 10-11 November 2011

---

Authors: Francisco Bastida; Bernardino Benito; M<sup>a</sup> Dolores Guillamón and Ana María Ríos

**Title: Debt Limits Non-Fulfilment in Spanish Municipalities**

Type of participation: Communication

Congress: 35<sup>th</sup> Annual Congress European Accounting Association

Place: Ljubljana, Eslovenia

Date: 20-22 April 2012

---

Authors: Francisco Bastida; Bernardino Benito and M<sup>a</sup> Dolores Guillamón

**Title: Determinants of indebtedness legal restrictions in Spanish local governments**

Type of participation: Communication

Congress: XV Encuentro ASEPUC

Place: Cádiz, Spain

Date: 6-8 June 2012

---

Authors: M<sup>a</sup> Dolores Guillamón, Francisco Bastida; Bernardino Benito, Ana Ríos and Cristina Vicente

**Title: Budget Forecast Deviations in Municipal Governments: Determinants and Implications**

Type of participation: Communication

Congress: 36<sup>th</sup> Annual Congress European Accounting Association

Place: Paris, France

Date: 6-8 May 2013

---

Authors: Ana Ríos, Francisco Bastida; Bernardino Benito, M<sup>a</sup> Dolores Guillamón and Cristina Vicente

**Title: Determinants of Central Government Budget Disclosure**

Type of participation: Communication

Congress: 36<sup>th</sup> Annual Congress European Accounting Association

Place: Paris, France

Date: 6-8 May 2013

---

---

Authors: Francisco Bastida; Bernardino Benito, M<sup>a</sup> Dolores Guillamón, Ana Ríos and Cristina Vicente  
**Title: The Impact of Financial Transparency on Electoral Cycles: Evidence from Spanish Municipalities**

Type of participation: Communication

Congress: 36<sup>th</sup> Annual Congress European Accounting Association

Place: Paris, France

Date: 6-8 May 2013

---

Authors: M<sup>a</sup> Dolores Guillamón; Bernardino Benito; Francisco Bastida and Cristina Vicente

**Title: Do local governments manipulate their revenue forecasts?**

Type of participation: Communication

Congress: 14<sup>th</sup> Biennial Comparative International Governmental Accounting Research Conference 2013

Place: Birmingham, United Kingdom

Date: 2-3 September 2013

---

Authors: M<sup>a</sup> Dolores Guillamón; Bernardino Benito and Francisco Bastida

**Title: Fiscal transparency and the cost of sovereign debt**

Type of participation: Communication

Congress: 14<sup>th</sup> Biennial Comparative International Governmental Accounting Research Conference 2013

Place: Birmingham, United Kingdom

Date: 2-3 September 2013

---

Authors: Irvine Lapsley, Sandra Cohen, M<sup>a</sup> Dolores Guillamón and Geraldine Robbins

**Title: Austerity in the Eurozone: Modernisation or Cutback**

Type of participation: Communication

Congress: 2013 EGPA Annual Conference

Place: Edinburgh, Scotland

Date: 11-13 September 2013

---

Authors: M<sup>a</sup> Dolores Guillamón

Type of participation: Asistencia

Congress: Workshop Accounting, Accountability and Performance Measurement in the Public Sector

Place: Milán, Italy

Date: 2-5 November 2013

---

Authors: Mercedes Bernabé and M<sup>a</sup> Dolores Guillamón

**Title: Assessment criteria in the Final Degree Projects in the Faculty of Economics and Business at the University of Murcia.**

Type of participation: Communication

Congress: VI Workshop de la Sección de Estrategia Empresarial de ACEDE

Place: Oviedo, Spain

Date: 13 February 2014

---

Authors: Mercedes Bernabé and M<sup>a</sup> Dolores Guillamón

**Title: Analysis of the Assessment Criteria for Final Degree Projects. An Alternative Proposal**

Type of participation: Communication

Congress: II Internacional de Innovación Docente 2014

Place: Murcia, Spain

Date: 20-21 February 2014

---

Authors: Ana Ríos, Francisco Bastida; Bernardino Benito and M<sup>a</sup> Dolores Guillamón

**Title: Risks and Benefits of Legislative Budgetary Oversight**

Type of participation: Communication

Congress: 37<sup>th</sup> Annual Congress European Accounting Association

Place: Tallinn, Estonia

Date: 21-23 May 2014



---

Authors: Bernardino Benito, Francisco Bastida, M<sup>a</sup> Dolores Guillamón, Ana Ríos and Cristina Vicente

**Title: Rent Extraction and Local Politicians' Performance in Spanish Municipalities**

Type of participation: Communication

Congress: 37<sup>th</sup> Annual Congress European Accounting Association

Place: Tallinn, Estonia

Date: 21-23 May 2014

---

Authors: M<sup>a</sup> Dolores Guillamón, Francisco Bastida, Bernardino Benito, Ana Ríos and Cristina Vicente

**Title: Are Politicians Successful in their Electoral Strategies? The Case of Tax Revenue Budgeting Errors**

Type of participation: Communication

Congress: 37<sup>th</sup> Annual Congress European Accounting Association

Place: Tallinn, Estonia

Date: 21-23 May 2014

---

Authors: Bernardino Benito; M<sup>a</sup> Dolores Guillamón; Francisco Bastida and Ana Ríos

**Title: Determinants of political corruption in local governments**

Type of participation: Communication

Congress: XVI Encuentro ASEPUC

Place: Murcia, Spain

Fecha: 11-13 June 2014

---

Authors: Bernardino Benito; Francisco Bastida; Ana Ríos; Cristina Vicente and M<sup>a</sup> Dolores Guillamón

**Title: The causes of legal rents extraction: Evidence from Spanish municipalities**

Type of participation: Communication

Congress: XVI Encuentro ASEPUC

Place: Murcia, Spain

Fecha: 11-13 June 2014

---

Authors: M<sup>a</sup> Dolores Guillamón, Bernardino Benito; Francisco Bastida and Ana Ríos

**Title: The impact of transparency on the cost of sovereign debt in economic crisis times**

Type of participation: Communication

Congress: XVI Encuentro ASEPUC

Place: Murcia, Spain

Fecha: 11-13 June 2014

---

Authors: Mercedes Bernabé and M<sup>a</sup> Dolores Guillamón

**Title: Revision and alternative proposal to the assessment criteria for Final Degree Projects**

Type of participation: Communication

Congress: XVI Encuentro ASEPUC

Place: Murcia, Spain

Fecha: 11-13 June 2014

---

Authors: M<sup>a</sup> Dolores Guillamón, Francisco Bastida, Bernardino Benito and Ana Ríos

**Title: The Cost of Sovereign Debt in Economic Crisis Times**

Type of participation: Communication

Congress: 38<sup>th</sup> Annual Congress European Accounting Association

Place: Glasgow, UK

Date: 28-30 April 2015

---

Authors: Bernardino Benito, Francisco Bastida, M<sup>a</sup> Dolores Guillamón and Ana Ríos  
**Title: Property Bubble, Urban Development Revenue and Political Corruption in Local Governments**  
Type of participation: Communication  
Congress: 38<sup>th</sup> Annual Congress European Accounting Association

Place: Glasgow, UK

Date: 28-30 April 2015

---

Authors: Ana Ríos, Francisco Bastida, Bernardino Benito and M<sup>a</sup> Dolores Guillamón  
**Title: The Causes of Public Participation in the Central Government Budget Process**  
Type of participation: Communication  
Congress: 38<sup>th</sup> Annual Congress European Accounting Association

Place: Glasgow, UK

Date: 28-30 April 2015

---

Authors: Ana-María Ríos; M<sup>a</sup> Dolores Guillamón; Bernardino Benito and Francisco Bastida  
**Title: Can Salaries buy the honesty of local governments' politicians?**  
Type of participation: Communication  
Congress: 15th Biennial Comparative International Governmental Accounting Research Conference 2015

Place: Valletta, Malta

Date: 4-5 June 2015

---

Authors: Ana-María Ríos; M<sup>a</sup> Dolores Guillamón; Bernardino Benito and Francisco Bastida  
**Title: Is legislative budgetary oversight a risk to fiscal discipline and a benefit to budget transparency?.**  
Type of participation: Communication  
Congress: 15th Biennial Comparative International Governmental Accounting Research Conference 2015

Place: Valletta, Malta

Date: 4-5 June 2015

---

Authors: Bernardino Benito; Ana-María Ríos; M<sup>a</sup> Dolores Guillamón and Francisco Bastida  
**Title: What Determines Corruption? Evidence from Local Government Politicians**  
Type of participation: Communication  
Congress: 39<sup>th</sup> Annual Congress European Accounting Association  
Place: Maastricht, The Netherlands

Date: 10-13 May 2016

---

Authors: M<sup>a</sup> Dolores Guillamón; Ana-María Ríos; Bernardino Benito and Francisco Bastida  
**Title: The Electoral Budget Cycle on Municipal Waste Collection Expenditure**  
Type of participation: Communication  
Congress: 39<sup>th</sup> Annual Congress European Accounting Association  
Place: Maastricht, The Netherlands

Date: 10-13 May 2016

---

Authors: M<sup>a</sup> Dolores Guillamón; Ana-María Ríos; Benedetta Gesuele and Concetta Metallo  
**Title: The determinants of social media use in local governments**  
Type of participation: Communication  
Congress: XVII Encuentro ASEPUC  
Place: Bilbao, Spain

Date: 14-17 June 2016

---

Authors: Ana-María Ríos; M<sup>a</sup> Dolores Guillamón; Bernardino Benito and Francisco Bastida  
**Title: The influence of transparency on budget deviations in municipal governments**

Type of participation: Communication  
Congress: XVII Encuentro ASEPU  
Place: Bilbao, Spain

Date: 14-17 June 2016

---

Authors: Francisco Bastida; Bernardino Benito; M<sup>a</sup> Dolores Guillamón and Ana-María Ríos

**Title: Tax Mimicking in Spanish Municipalities**

Type of participation: Communication

Congress: 40<sup>th</sup> Annual Congress European Accounting Association

Place: Valencia, Spain

Date: 10-12 May 2017

---

Authors: Bernardino Benito; Francisco Bastida; M<sup>a</sup> Dolores Guillamón and Ana-María Ríos

**Title: Does transparency affect budget deviations? An empirical evidence**

Type of participation: Communication

Congress: 40<sup>th</sup> Annual Congress European Accounting Association

Place: Valencia, Spain

Date: 10-12 May 2017

---

Authors: M<sup>a</sup> Dolores Guillamón; Benedetta Gesuele; Concetta Metallo and Ana-María Ríos

**Title: Determinants of citizens' engagement on local governments' social media**

Type of participation: Communication

Congress: 40<sup>th</sup> Annual Congress European Accounting Association

Place: Valencia, Spain

Date: 10-12 May 2017

---

Authors: Ana-María Ríos; M<sup>a</sup> Dolores Guillamón; Bernardino Benito and Francisco Bastida

**Title: Public Management vs. Private Management in the Provision of Drinking Water: The Case of Spanish Municipalities**

Type of participation: Communication

Congress: 16<sup>th</sup> Biennial Comparative International Governmental Accounting Research Conference 2017

Place: Porto, Portugal

Date: 8-9 June 2017

---

Authors: Bernardino Benito; M<sup>a</sup> Dolores Guillamón; Ana-María Ríos and Francisco-Javier Ruiz

**Title: Determinants of spending on culture in Spanish municipalities**

Type of participation: Communication

Congress: Jornada "Homenaje al Profesor D. José M<sup>a</sup> Requena Rodríguez"

Place: Málaga, Spain

Date: 17 November 2017

---

Authors: Ana-María Ríos; M<sup>a</sup> Dolores Guillamón; Francisco-Javier Guillamón and Miguel Aroca

**Title: Practical application of the Aronson's Puzzle technique in the Faculty of Economics and Business at the University of Murcia.**

Type of participation: Communication

Congress: III Internacional de Innovación Docente 2018

Place: Murcia, Spain

Date: 20-21 marzo 2018

---

Authors: Francisco Bastida; Ana-María Ríos; M<sup>a</sup> Dolores Guillamón and Bernardino Benito

**Title: The impact of Mayrs' corruption on Spanish municipal spending**

Type of participation: Communication

Congress: 41<sup>st</sup> Annual Congress European Accounting Association

Place: Milan, Italy

Date: 30 May-1 June 2018

---

---

Authors: Bernardino Benito; Ana-María Ríos; M<sup>a</sup> Dolores Guillamón; Úrsula Faura and Francisco Bastida

**Title: What conditions the efficiency in drinking water supply? An Empirical evidence**

Type of participation: Communication

Congress: 41<sup>st</sup> Annual Congress European Accounting Association

Place: Milan, Italy

Date: 30 May-1 June 2018

---

Authors: M<sup>a</sup> Dolores Guillamón; Ana-María Ríos; Francisco Bastida and Bernardino Benito

**Title: Tax mimicking in Spanish municipalities**

Type of participation: Communication

Congress: 41<sup>st</sup> Annual Congress European Accounting Association

Place: Milan, Italy

Date: 30 May-1 June 2018

---

Authors: M<sup>a</sup> Dolores Guillamón

Type of participation: Discussant

Congress: XVIII Encuentro ASEPUC

Place: Madrid, Spain

Date: 19-22 June 2018

---

Authors: Pedro José Martínez; M<sup>a</sup> Dolores Guillamón and Bernardino Benito

**Title: Determinants of the effective cost of the local police service**

Type of participation: Communication

Congress: XVIII Encuentro ASEPUC

Place: Madrid, Spain

Date: 19-22 June 2018

---

Authors: Francisco Bastida; Bernardino Benito; M<sup>a</sup> Dolores Guillamón and Ana-María Ríos

**Title: Corruption Management of Municipal Budgets**

Type of participation: Communication

Congress: XVIII Encuentro ASEPUC

Place: Madrid, Spain

Date: 19-22 June 2018

---

Authors: Francisco Bastida; Bernardino Benito; M<sup>a</sup> Dolores Guillamón and Ana-María Ríos

**Title: Corruption and electoral outcomes in Spanish local governments**

Type of participation: Communication

Congress: XVIII Encuentro ASEPUC

Place: Madrid, Spain

Date: 19-22 June 2018

---

Authors: Francisco Bastida; Lorenzo Eusebio Estrada and M<sup>a</sup> Dolores Guillamón

**Title: Determinants of Transparency in Honduran Municipalities**

Type of participation: Communication

Congress: II Congress Interdisciplinar de Jóvenes Investigadores

Place: Murcia, Spain

Date: 22-23 October 2018

---

Authors: M<sup>a</sup> Dolores Guillamón; Bernardino Benito and Pedro José Martínez

**Title: The efficiency of municipal street lighting in Spain**

Type of participation: Communication

Congress: II Congress Interdisciplinar de Jóvenes Investigadores

Place: Murcia, Spain

Date: 22-23 October 2018

---

---

Authors: Pedro José Martínez; M<sup>a</sup> Dolores Guillamón; Bernardino Benito and Úrsula Faura

**Title: The efficiency of public lighting service in Spain**

Type of participation: Communication

Congress: X Jornadas de Usuarios de R

Place: Murcia, Spain

Date: 22-23 November 2018

---

Authors: Begoña Candela; M<sup>a</sup> Dolores Guillamón; José Miguel Martínez; M<sup>a</sup> Carmen Puigcerver and Ana M<sup>a</sup> Ríos

**Title: Study of the oral expression skills of undergraduate students in the Faculty of Economics and Business at the University of Murcia.**

Type of participation: Communication

Congress: XI Jornadas de Docencia en Economía

Place: Zaragoza, Spain

Date: 30-31 May 2019

---

Authors: M<sup>a</sup> Dolores Guillamón; Bernardino Benito and Ana-María Ríos

**Title: Do local government politicians misuse their discretionary power for electoral purposes? The case of revenues from fines**

Type of participation: Communication

Congress: 17th Biennial Comparative International Governmental Accounting Research Conference 2019

Place: Amsterdam, The Netherlands

Date: 12-14 June 2019

---

Authors: Francisco Bastida; Lorenzo Estrada and M<sup>a</sup> Dolores Guillamón

**Title: Determinants of Financial E-transparency in Honduran Municipalities**

Type of participation: Communication

Congress: 17th Biennial Comparative International Governmental Accounting Research Conference 2019

Place: Amsterdam, The Netherlands

Date: 12-14 June 2019

---

Authors: Bernardino Benito; Javier Cifuentes and M<sup>a</sup> Dolores Guillamón

**Title: Relationship between political corruption and municipal revenues**

Type of participation: Communication

Congress: XX Congress Internacional de Ciencias Contables Financieras and Afines

Place: Bogotá, Colombia

Date: 12 October 2019

---

Authors: Pedro José Martínez; M<sup>a</sup> Dolores Guillamón and Ana-María Ríos

**Title: The use of gamification techniques in the Degree in Economics at the University of Murcia**

Type of participation: Communication

Congress: I Congress Internacional de Innovación Docente e Investigación en Educación Superior: Un reto para las áreas de conocimiento

Place: Madrid, Spain

Date: 20-22 November 2019

---

Authors: Ana-María Ríos; Antonio-José García and M<sup>a</sup> Dolores Guillamón;

**Title: Arbitrariness in the municipal distribution of regional funds: the example of the Murcia Region**

Type of participation: Communication

Congress: XXVII Meeting on Public Economics

Place: Barcelona, Spain

Date: 23-24 January 2020

---

Authors: Ana-María Ríos; M<sup>a</sup> Dolores Guillamón and Bernardino Benito

**Title: An empirical investigation of the strategic use of fines for electoral purposes in local governments**

Type of participation: Communication

Congress: XXVII Meeting on Public Economics

Place: Barcelona, Spain

Date: 23-24 January 2020

---

Authors: Bernardino Benito; Javier Cifuentes; M<sup>a</sup> Dolores Guillamón and Ana-María Ríos

**Title: Explanatory factors for municipal taxes. Special reference to political corruption**

Type of participation: Communication

Congress: XIX Encuentro ASEPUC

Place: Salamanca, Spain

Date: 15-16 September 2020

---

Authors M<sup>a</sup> Carmen Puigcerver; M<sup>a</sup> Dolores Guillamón and Ana M<sup>a</sup> Ríos

**Title: An experience to improve students' oral presentations: video vs. ppt.**

Type of participation: Communication

Congress: XII Jornadas de Docencia en Economía

Place: Ourense, Spain

Date: 17-18 September 2020

---

Authors: Pedro José Martínez; Bernardino Benito; M<sup>a</sup> Dolores Guillamón and Ana-María Ríos

**Title: Influence of management ability on the re-election of municipal political parties**

Type of participation: Communication

Congress: XIX Encuentro ASEPUC

Place: Salamanca, Spain

Date: 15-16 September 2020

---

Authors: Viviana Barrera, Sergio Demetrio Polo and M<sup>a</sup> Dolores Guillamón

**Title: The effect of corporate governance mechanisms on earnings management. Empirical evidence. Mexico 2014-2017**

Type of participation: Communication

Congress: III Congress Internacional de Tendencias en la Investigación Universitaria

Place: Guanajuato , Mexico

Date: 23-24 September 2020

---

Authors: Benedetta Gesuele, Concetta Metallo, M<sup>a</sup> Dolores Guillamón and Ana María Ríos

**Title: The Use of Social Media for Electoral Purposes. The Case of the Italyn Election in 2018**

Type of participation: Communication

Congress: 17th conference of the Italyn Chapter of AIS (Association for Information Systems)

Place: Pescara, Italy

Date: 16-17 October 2020

---

Authors: M<sup>a</sup> Dolores Guillamón

Type of participation: Assistance

Congress: 2020 Annual Workshop: Sustainable Development Goals and climate change – challenges of accounting and accountability in the public sector

Place: Marseille, France

Date: 2-3 November 2020

---

Authors: Beatriz Cuadrado-Ballesteros, M<sup>a</sup> Dolores Guillamón and Ana María Ríos  
**Title: Does Gender Matter in Budget Deviations? An Empirical Assessment of Spanish Local Governments**  
Type of participation: Communication  
Congress: International Research Society for Public Management (IRSPM) Conference 2021  
Place: Virtual Conference Date: 20-23 April 2021

---

Authors: M<sup>a</sup> Dolores Guillamón; Bernardino Benito; Ana-María Ríos; Úrsula Faura y Javier Cifuentes  
**Title: Effect of political corruption on municipal tax revenues**  
Type of participation: Communication  
Congress: 43<sup>rd</sup> Annual Congress European Accounting Association  
Place: Virtual Congress Date: 26-28 may 2021

---

Authors: Ana-María Ríos; Bernardino Benito y M<sup>a</sup> Dolores Guillamón  
**Title: Are politicians using fines for electoral purposes? Empirical evidence**  
Type of participation: Communication  
Congress: 43<sup>rd</sup> Annual Congress European Accounting Association  
Place: Virtual Congress Date: 26-28 may 2021

---

Authors: Bernardino Benito; M<sup>a</sup> Dolores Guillamón; Pedro José Martínez y Ana-María Ríos  
**Title: Do transparency and citizen participation influence efficiency of municipal services? Evidence for waste collection and street cleaning**  
Type of participation: Communication  
Congress: 18th Biennial Comparative International Governmental Accounting Research Conference 2019  
Place: Virtual Congress Date: 23-25 June 2021

---

Authors M<sup>a</sup> Carmen Puigcerver; Ana M<sup>a</sup> Ríos; Alfonso Rosa y M<sup>a</sup> Dolores Guillamón  
**Title: El uso de redes sociales para fomentar la participación activa y mejorar la expresión escrita/oral del alumnado**  
Type of participation: Communication  
Congress: XIII Jornadas de Docencia en Economía  
Place: Alicante, Spain Date: 16-17 September 2021

---

Authors: M<sup>a</sup> Dolores Guillamón  
**Title: Does gender matter in budget decisions?**  
Type of participation: Invitation  
Congress: 2021 Public Sector Economics Conferece  
Place: Zagreb, Croatia Date: 22 October 2021

---

---

## Doctoral theses supervised

---

Title: Análisis de las finanzas públicas en Iberoamérica: transparencia, confianza and gobernanza (Analysis of public finances in Ibero-America: transparency, trust and governance)

PhD candidate: Lorenzo Eusebio Estrada Escoto

University: of Murcia

Year: 2019

Faculty: of Economics and Business (University of Murcia)  
Qualification: Sobresaliente Cum Laude (international distinction)

---

Title: Eficiencia en la gestión de los servicios públicos municipales (Efficiency in the management of municipal public services)

PhD candidate: Pedro José Martínez Córdoba

University: de Murcia

Year: 2021

Faculty: of Economics and Business (University of Murcia)  
Qualification: Sobresaliente Cum Laude (international distinction)

---

## Reports for Doctoral Theses

---

Title: La divulgación de la información sobre Responsabilidad Social en las Entidades Públicas (Disclosure of information on Social Responsibility in Public Entities)

PhD candidate: Jeimi Maribel León Silva

University: of Valencia

Year: 2019

---



---

## Further details

---

### Honours:

- In Business Administration, University of Murcia, Spain, 2008.
- In Doctoral Dissertation, University of Murcia, Spain, 2013.
- Prize for the best Communication presented in the thematic area Accounting of non-profit entities and Public Sector Accounting at the XVI Meeting of Spanish University Professors of Accounting: **Determinants of political corruption in local governments.**
- First prize in the II Contest of Tweets against Gender Violence organised by the Department for Equality between Women and Men of the University of Murcia.
- Prize for the best Communication presented in the thematic area Accounting and Auditing of the Public Sector and Non-Profit Organisations at the XIX Meeting of Spanish University Professors of Accounting: **Influence of management ability on the re-election of municipal politicians.**

### Editor:

- Journal of Business Administration Research (Print ISSN 1927-9507– Online ISSN 1927-9515)

### Reviewer:

- International Journal of Critical Accounting (Print ISSN: 1757-9848 – Online ISSN: 1757-9856)
- Spanish Journal of Finance and Accounting (Print ISSN: 0210-2412)
- Public Administration Review (Print ISSN: 0033-3352 - Online ISSN: 1540-6210)
- Journal of Public Policy (Print ISSN: 0143-814X – Online ISSN: 1469-7815)
- Spanish Accounting Review (Print ISSN 1138-4891- Online ISSN 1988-4672)
- Financial Accountability & Management (Online ISSN: 1468-0408)
- Cuadernos de Economía (Print ISSN 0121-4772 – Online ISSN 2248-4337)
- British Journal of Economics, Management & Trade (Online ISSN: 2278–098X)
- International Tax and Public Finance (Print ISSN 0927-5940 – Online ISSN 1573-6970)
- European Journal of Law and Economics (Print ISSN 0929-1261)
- Journal of Economic Policy Reform (Print ISSN 1748-7870 – Online ISSN 1748-7889)
- Journal of Business Administration Research (Print ISSN 1927-9507– Online ISSN 1927-9515)
- International Journal of Economics and Finance (Print ISSN 1916-971X - Online ISSN 1916-9728)
- Local Government Studies (Print ISSN 0300-3930 - Online 1743-9388)
- International Journal of Auditing Technology (Print - Online 1757-8760)
- Urban Studies (Print: 0042-0980- Online 1360-063X)
- Management Studies (Print – Online ISSN 2328-2185)
- The American Review of Public Administration (Print ISSN 0275-0740- Online ISSN 1552-335)
- Revista Apuntes del Cenés (Print ISSN 0120-3053)
- Government Information Quarterly (Print ISSN 0740-624X)
- Regional Studies (Print ISSN 0034-3404- Online ISSN 1360-0591)
- Cities (Print ISSN: 0264-2751)
- Public Management Review (Print ISSN: 1471-9037- Online ISSN: 1471-9045)
- Revista de Estudios Regionales (Print ISSN: 0213-7585)
- International Journal of Wildland Fire (Print ISSN: 1049-8001 – Online ISSN: 1448-5516)
- International Journal of Public Sector Management (Print ISSN: 0951-3558)
- Public Administration (Online ISSN:1467-9299)
- The South East European Journal of Economics and Business (Online ISSN:2233-1999)

### Editorial Board:

- Journal of Business Administration Research (Print ISSN 1927-9507– Online ISSN 1927-9515)

- International Journal of Economics and Finance (Print ISSN 1916-971X - Online ISSN 1916-9728)
- Public Administration Research (Print ISSN 1927-517X – Online ISSN 1927-5188)
- Journal of Finance and Accounting (Print ISSN 2333-8849 – Online ISSN 2333-8857)
- Journal of Finance and Economics (Print ISSN 2328-7284 - Online ISSN 2328-7276)
- Science Journal of Business and Management (Print ISSN 2331-0626 – Online ISSN 2331-0634)
- Journal of Finance and Accounting (Print ISSN 2330-7331– Online ISSN 2330-7323)
- American Journal of Theoretical and Applied Business (Print ISSN 2469-7834 – Online ISSN 2469-7842)
- Asian Journal of Economics and Business (Print ISSN 2621-5667 – Online ISSN 2615-3726)
- Investigación & Gestión Organizacional (Print ISSN 2322-8393– Online ISSN)
- Asian Journal of Economics, Business and Accounting (Print ISSN 2456-639X)
- International Journal of Emerging Trends in Social Sciences (Print ISSN: 2521-3539)
- International Journal of Economics, Finance and Management Sciences (Print ISSN 2326-9553- Online ISSN 2326-9561)
- Revista Española de Contabilidad-Spanish Accounting Review (Print ISSN 1138-4891- Online ISSN 1988-4672)
- Journal of Business Strategy Finance and Management (pendiente)
- Asian Business Research Journal (Print ISSN: 2576-6759)
- Journal of Contemporary Research in Business, Economics and Finance (Online ISSN: 2641-0265)
- Regional Economic Development Research (Print ISSN: 2717-6002 – Online ISSN 2717-6010)
- SunText Review of Economics & Business (Print ISSN: 2766-4775)

#### **Editor in Special Issue:**

- Journal of Risk and Financial Management (Online ISSN 1911-8074): The Role of Public Finances in the COVID-19 Crisis.

#### **Congress organization:**

- XVI Meeting of Spanish University Professors of Accounting held in Murcia from 11 to 13 June 2014.

#### **Congress Technical Committee:**

- 14<sup>th</sup> Conference of the Italy Chapter of AIS (Association for Information Systems – <http://www.itaish.org/conference/2017/>). 2017. Track: e-Services, Social Networks, and Smartcities
- 15<sup>th</sup> Conference of the Italy Chapter of AIS (Association for Information Systems – <http://www.itaish.org/conference/2018/committees/>). 2018. Track: e-Services, Social Networks, and Smartcities
- 5<sup>th</sup> International Conference on eDemocracy & eGovernment (<https://edem-egov.org/>). 2018
- 6<sup>th</sup> International Conference on eDemocracy & eGovernment (<https://edem-egov.org/>). 2019
- 7<sup>th</sup> International Conference on eDemocracy & eGovernment (<https://edem-egov.org/>). 2020
- 17<sup>th</sup> Conference of the Italy Chapter of AIS (Association for Information Systems – <http://www.itaish.org/conference/2020/committees/>). 2020. Track: e-Services, Social Networks, and Smartcities
- 18<sup>th</sup> Conference of the Italy Chapter of AIS (Association for Information Systems – <http://www.itaish.org/conference/2021/tracks/>). 2021. Track: e-Services, Social Networks, and Smartcities
- 8<sup>th</sup> International Conference on eDemocracy & eGovernment (<https://edem-egov.org/>). 2021

#### **Reviewer in Congress:**

- 6<sup>th</sup> International Conference on Economic and Business Management (FEBM 2021).

#### **ERASMUS Programme Tutor:**

Places:

- Università degli Studi di Teramo (Italy)
- Technological Educational Institute (Tei) of Western Greece (Grecial)

Course: 2018/2019

Places:

- Università degli Studi di Teramo (Italy)
- Technological Educational Institute (Tei) of Western Greece (Grecial)

Course: 2019/2020

Places:

- Università degli Studi di Teramo (Italy)
- Technological Educational Institute (Tei) of Western Greece (Grecial)
- Università LUM Jean Monnet

Course: 2020/2021

### **Management positions**

- ✓ Vice-Dean for Quality (Faculty of Economics and Business) (01/04/2014-22/10/2017)

### **Membership:**

- Spanish Association of University Professors of Accounting.
- European Accounting Association.
- Comparative International Governmental Accounting Research Network