J A V I E R D E A N D R É S S U Á R E Z

e-mail: jdandres@uniovi.es

El Dr. D. Javier De Andrés Suárez es Catedrático de Economía Financiera y Contabilidad en la Facultad de Economía y Empresa de la Universidad de Oviedo (España).

Temas de interés en investigación: Tecnologías emergentes en Contabilidad, Sistemas de Información Empresarial, Aplicación de Machine Learning al estudio de la solvencia empresarial, Interacción Persona-Ordenador.

Titulaciones:

- Certificate in Advanced English, Universidad de Cambridge (1992).
- Licenciado en CC. Económicas y Empresariales, Universidad de Oviedo (1993).
- Master en Auditoría de Cuentas, Universidad Pontificia de Salamanca (1994).
- Doctor en CC. Económicas y Empresariales, Universidad de Oviedo (1998).

Puestos Docentes:

- Profesor Asociado a Tiempo Completo en la Universidad de Oviedo (1994-2000).
- Profesor Visitante en la *Universidad de Ciencias Empresariales y Sociales*, Buenos Aires – Argentina (verano 1995).
- Profesor Visitante en la *Universidad Nacional Daniel Alcides Carrión*, Cerro de Pasco – Perú (verano 1996).
- Profesor Titular de Universidad en la Universidad de Oviedo (2000 hasta 2016).
- Coordinador del Programa de Doctorado "Sistemas de Información Contable" de la Universidad de Oviedo, desde Octubre de 2001 hasta Noviembre de 2003.
- Subdirector de la Escuela de Ingeniería Informática de la Universidad de Oviedo, desde Junio de 2004 hasta Mayo de 2016.
- Miembro de la Comisión de Nuevas Tecnologías y Contabilidad de la Asociación Española de Contabilidad y Administración de Empresas (AECA), desde septiembre de 2002 hasta el momento actual.
- Profesor Visitante en la Fachhochschule für Technik Oldenburg / Ostfriesland / Wilhelmshaven (Emden – Alemania) (noviembre 2007).
- Profesor Visitante en la Université de Valenciennes et du Hainaut-Cambresis, Valenciennes – Francia (diciembre 2007).
- Profesor Visitante en la Hochschule für Technik Stuttgart, Stuttgart – Alemania (mayo 2011).
- Profesor Visitante en la University of Dubrovnik (Dubrovnik – Croacia) (mayo 2013 y mayo 2015).
- Profesor Visitante en la Universitá Federico II di Napoli – Italia (mayo 2017).
- Catedrático de Universidad en la Universidad de Oviedo (julio 2016 hasta el momento actual).

Investigación:

- Publicaciones (selección):

- Lorca Fernández, P.; De Andrés Suarez, J. (2019): "The Importance of Cultural Factors in R&D Intensity", *Cross Cultural Research*, forthcoming.

- Cabal García, E.; De Andrés Suarez, J.; Fernández Méndez, C. (2019): "Analysis of the effects of changes in Spanish auditing regulation on audit quality and its differential effect depending on the type of auditor", *Spanish Accounting Review*, forthcoming.

- Fernandez Lanvin, D.; De Andrés Suarez, J.; Gonzalez Rodriguez, M.; Pariente Martinez, B. (2019): "The dimension of age and gender as user model demographic factors for automatic personalization in e-commerce sites", *Computer Standards & Interfaces*, forthcoming.

- Támara, A.L.; Villegas, G.C.; De Andrés Suárez, J. (2019): "Una revisión sistemática de la literatura en torno a la quiebra empresarial para el período 2012-2017", *Revista Espacios*, 40(4): 25-46.

- Lorca Fernández, P.; De Andrés Suárez, J.; Martínez Prieto, A.B. (2018): "The Relationship Between Web Content and Web Accessibility at Universities", *Social Science Computer Review*, 36(3): 311-330.

- Nadeem Faisal, C.M.; Gonzalez-Rodriguez, M.; Fernandez-Lanvin, D.; De Andrés-Suarez, J. (2017): "Web Design Attributes in Building User Trust, Satisfaction, and Loyalty for a High Uncertainty Avoidance Culture", *IEEE Transactions on Human Machine Systems*, 47(6): 847-859.

- Lorca Fernández, P.; De Andrés Suarez, J.; Martínez Prieto, A.B. (2016): "Does Web Accessibility differ among banks?", *World Wide Web*, 19(3), 351- 373.

- Pariente Martinez, B.; Gonzalez Rodriguez, M.; Fernandez Lanvin, D.; De Andrés Suarez, J. (2016): "Measuring the role of the age in the performance when interacting with computers", *Universal Access in the Information Society*, 15(2), 237-247.

- De Andrés Suarez, J.; Fernández-Lanvin, D.; Lorca Fernández, P. (2016): "Cost estimation in software engineering projects with web components development", *DYNA Ingeniería e Industria*, 82(192), 266 -275.

- De Andrés Suarez, J.; Pariente Martinez, B.; Gonzalez Rodriguez, M.; Fernandez Lanvin, D. (2015): "Towards an automatic user profiling system for online information sites: Identifying demographic determining factors", *Online Information Review*, 39(1), 61-80.

- Lorca Fernández, P.; Landajo Álvarez, M.; De Andrés Suárez, J. (2014): "Nonparametric quantile regression-based classifiers for bankruptcy forecasting", *Journal of Forecasting*, 33(2), 124-133.

- Martínez Prieto, A.B.; De Andrés Suárez, J.; García Diez, J. (2014): "Determinants of the Web Accessibility of European Banks", *Information Processing & Management*, 50, 69-86.

- De Andrés Suárez, J.; Cabal García, E.; Fernández Méndez, C.; Rodríguez Gutiérrez, M.C. (2013): "The effectiveness of the audit committee in Spain:

implications of its existence on the auditor's opinion", *Series. Journal of the Spanish Economic Association*, 4(3), 333-352.

- De Andrés Suárez, J.; Landajo Álvarez, M.; Lorca Fernández, P. (2012): "Bankruptcy prediction models based on multinorm analysis: an alternative to accounting ratios", *Knowledge-Based Systems*, 30, 67-77.

- García Diez, J.; Lorca Fernández, P.; De Andrés Suárez, J. (2012): "Does gender affect business profitability?", *Global Business and Economics Review*, 14(3), 178-195.

- Sánchez Lasheras, F.; De Andrés Suárez, J.; Lorca Fernández, P.; De Cos-Juez, F.J. (2012): "A hybrid device for the solution of sampling bias problems in the forecasting of firms' bankruptcy", *Expert Systems with Applications*, 39(8), 7512-7523.

- De Andrés Suárez, J.; Lorca, P.; Sánchez Lasheras, F.; De Cos-Juez, F.J. (2012): "Bankruptcy prediction and credit scoring: A review of recent developments based on hybrid systems and some related patents", *Recent Patents in Computer Science*, 5(1), 11-20.

- Lorca Fernández, P.; De Andrés Suárez, J.; Martínez Prieto, A.B. (2012): "Size and culture as determinants of Web policy of listed firms. The case of Web Accessibility in Western European countries", *Journal of the American Society for Information Science and Technology*, 63(2), 392-405.

- De Andrés Suárez, J.; Sánchez Lasheras, F.; Lorca Fernández, P.; De Cos Juez, F.J. (2011): "A hybrid device of Self Organizing Maps (SOM) and Multivariate Adaptive Regression Splines (MARS) for the forecasting of firms' bankruptcy", *Journal of Accounting and Management Information Systems*, 10(3): 351-374.

- Lorca Fernández, P.; De Andrés Suárez, J. (2011): "Performance and Management Independence in the ERP Implementations in Spain. A dynamic view", *Information Systems Management*, 28(2): 147-164.

- De Andrés Suárez, J.; Lorca Fernández, P.; De Cos, F.J.; Sánchez-Lasheras, F. (2011): "Bankruptcy forecasting: a hybrid approach using Fuzzy c-means clustering and Multivariate Adaptive Regression Splines (MARS)", *Expert Systems with Applications*, 38(3): 1866-1875.

- De Andrés Suárez, J.; Landajo Álvarez, M.; Lorca Fernández, P.; Labra Gayo, J.E.; Ordóñez de Pablos, P. (2010): "Assessing the liquidity of firms: robust neural network regression as an alternative to the current ratio", in Lytras, M.D.; Ordoñez De Pablos, P.; Ziderman, A.; Roulstone, A.; Maurer, H.; Imber, J.B. (Eds.): Knowledge Management, Information Systems, E-learning and Sustainability Research, Springer-Verlag, Berlín: 537-544.

- De Andrés Suárez, J.; Lorca Fernández, P.; Martínez Prieto, A.B. (2010): "Factors influencing Web accessibility of big listed firms: an international study", *Online Information Review*, 34: 75-97.

- De Andrés Suárez, J.; Lorca Fernández, P.; Martínez Prieto, A.B. (2009): "Economic and financial factors for the adoption and visibility effects of Web

accessibility. The case of European banks", *Journal of the American Society for Information Science and Technology*, 60 (9): 1769-1780.

- De Andrés Suárez, J.; Landajo Álvarez, M.; Lorca Fernández, P. (2009): "Flexible quantile-based modelling of bivariate financial relationships: the case of ROA ratio", *Expert Systems with Applications*, 36 (5): 8955-8966.

- Méndez Núñez, S.; Labra Gayo, J.E.; De Andrés Suárez, J.; Ordóñez De Pablos, P. (2009): "A semantic based collaborative system for the interoperability of XBRL accounting information", Lecture Notes in Computer Science, Norwell, Massachussets, Springer-Verlag, 5288, 593-599.

- De Andrés Suárez, J.; Lorca Fernández, P.; Labra Gayo, J.E. (2009): "Determinants of ERP implementations: an empirical study in Spanish companies", in Lytras, M. and Ordóñez, P. (Dirs.): Emerging Topics and Technologies in Information Systems, Hershey, Pennsylvania: IGI Global, 180-197.

- Méndez Núñez, S.; Labra Gayo, J.E.; De Andrés Suárez, J.; Ordóñez De Pablos, P. (2008): "Analysis of XBRL documents containing accounting information of listed firms using Semantic Web Technologies", in Metadata and Semantics, Norwell, Massachussets: Springer-Verlag: 374-382.

- Landajo, M.; De Andrés, J.; Lorca, P. (2008): "Measuring firm performance by using linear and non-parametric quantile regressions", *Journal of the Royal Statistical Society (Series C – Applied Statistics)*, 57 (2): 1-24.

- Landajo, M.; De Andrés, J.; Lorca, P. (2007): "Robust neural modeling for the cross-sectional analysis of accounting information", *European Journal of Operational Research*, 177 (2): 1232-1252.

- De Andrés, J.; Landajo, M.; Lorca, P. (2005): "Forecasting business profitability by using classification techniques: a comparative analysis based on a Spanish case", *European Journal of Operational Research*, 167 (2): 518-542.

- De Andrés, J.; Lorca, P.; Bahamonde, A.; Del Coz, J.J. (2004): "The use of machine learning algorithms for the study of business profitability: a new approach based on preferences", *International Journal of Digital Accounting Research*, 4 (8): 99-124.

- De Andrés, J.; Lorca, P.; Combarro, E. F. (2002): "The sensitivity of machine learning techniques to variations in sample size: a comparative analysis", *International Journal of Digital Accounting Research*, 2 (4): 131-156.

- De Andrés, J. (2001): "Statistical techniques vs. SEE5 algorithm. An application to a small business environment", *International Journal of Digital Accounting Research*, 1 (2): 157-184.

- De Andrés, J.; Rodríguez, E.; González, B. (1999): "Logistic regression vs. C4.5 algorithm. An application to a small business environment", in Vasarhelyi, M. and Bonsón, E. (Eds.): *Emerging technologies in Accounting and Finance, Proceedings of the IV International Conference on Artificial Intelligence and Emerging Technologies in Accounting, Finance and Tax*, 101-114.

- Comunicaciones defendidas en congresos internacionales (selección):

- Nadeem Faisal, C.M.; De Andrés, J.; González-Rodríguez, M.; Fernández-Lanvin, D.; Ahmad, M.; Asif Habib, M. (2018): Impact of Web Design Features on Irritation for E-commerce Websites", 33rd ACM/SIGAPP Symposium On Applied Computing, Pau, France.
- De Andrés, J.; Landajo, M.; Lorca, P. (2018): "Using nonlinear quantile regression for the estimation of software cost", 13th International Conference on Hybrid Artificial Intelligence Systems HAIS 2018, Oviedo, Spain,
- De Andrés, J.; Lorca, P.; García-Diez, J. (2017): "Influence of e-commerce on sales in the manufacturing industry", 41st World Continuous Auditing and Reporting Symposium of Rutgers University, Huelva, Spain.
- Fernandez, C.; Flores, J.; Zylich, B.; González-Rodríguez, M.; Labrador, M.; Fernandez-Lanvin, D.; De Andrés, J. (2017): "Real-Time Operating Hand Detection for the Optimization of Mobile Web Interfaces", *Fourth National Workshop for REU Research in Networking and Systems (co-located with IEEE MASS)*, Orlando, Florida.
- De Andrés, J.; Lorca, P.; Sánchez-Lasheras, F.; De Cos, F.J. (2011): "Solvency Assessment in an Unbalanced Sample", *International Conference on Knowledge Management and Information Sharing KMIS 2011*, Paris, France.
- De Andrés, J.; Lorca, P. (2011): "A hybrid device of Self Organizing Maps (SOM) and Multivariate Adaptive Regression Splines (MARS) for the forecasting of firms' bankruptcy", *6th Congress on Accounting and Management Information Systems*, Bucharest, Romania.
- De Andrés, J.; Lorca, P. (2011): "A test of different models for the estimation of the labor costs of software projects", *6th Congress on Accounting and Management Information Systems*, Bucharest, Romania.
- De Andrés, J.; Lorca, P. (2011): "On the usefulness of the Cobb-Douglas production function for the estimation of software development costs", *International Congress on Cost Control Barcelona 2011*.
- Lorca, P.; De Andrés, J.; Garcia, J. (2010): "Factors influencing changes in profitability in the IFRS implementation", *33nd Annual Congress of the European Accounting Association*, Istambul, Turkey.
- Lorca, P.; De Andrés, J.; Garcia, J. (2009): "IFRS adoption impact in Spanish listed firms", *32nd Annual Congress of the European Accounting Association*, Tampere, Finland.
- Méndez, S.; Labra, J.E.; De Andrés, J.; Ordóñez, P. (2007): "Analysis of XBRL documents representing financial statements using Semantic Web Technologies", *2nd International Conference on Metadata and Semantics Research, Corfu*, Greece.
- Lorca, P.; De Andrés, J. (2006): "The determinants of the ERP implementations in the Spanish listed companies. An empirical study", *II Workshop on ERP Systems*, Universidad Carlos III, Madrid, Spain.
- De Andrés, J.; Lorca, P.; Landajo, M. (2005): "Assessing the liquidity of a firm: artificial neural networks as an alternative to the current ratio", *2005 Digital Accounting Research Conference*, Huelva, Spain.

- De Andrés, J.; Lorca, P.; Bahamonde, A.; Del Coz, J.J. (2004): "LACE and RFE: A combination of two algorithms applied to the forecasting of business profitability", *2004 Digital Accounting Research Conference*, Huelva, Spain.
- De Andrés, J. (2001): "Fair value accounting and accounting regulation", *First Euroconference on Financial Reporting and Regulatory Practices in Europe*, Palermo, Italy.
- Lopez, A.; De Andres, J.; Rodriguez, E. (1999): "The defects in the annual accounts. Their influence on the representativeness of accounting databases", *22nd Annual Congress of the European Accounting Association*, Bordeaux – France.

Tesis Dirigidas:

- Título: "Sistemas integrados de información sanitaria estudio de caso (SIS): Hospital del Oriente de Asturias, calificada con Sobresaliente Cum Laude. Doctoranda: Natividad Vaamonde Longueira. Universidad de Oviedo, Facultad de Economía y Empresa, 17 de junio de 2016.
- Título: "El Cuadro de Mando Integral y sus efectos a la rentabilidad", calificada con Sobresaliente cum laude. Doctorando: Alí Jadeed. Universidad de Oviedo, Facultad de Economía y Empresa, 28 de enero de 2017.

Otras Actividades:

- Revisor anónimo para las siguientes revistas científicas (selección):
  - Online Information Review.
  - European Journal of Operational Research.
  - International Journal of Digital Accounting Research.
  - Applied Financial Economics.
  - International Journal of Software Engineering and Knowledge Engineering.
  - Spanish Journal of Finance and Accounting.
  - Interacting with Computers.
  - Knowledge-Based Systems.
- Miembro del Grupo de Estudio *Banking Stakeholders Group* de la Autoridad Bancaria Europea (European Banking Authority – EBA), desde abril de 2011 hasta septiembre de 2013.
- Evaluador de proyectos del programa Erasmus+ para el Servicio Español para la Internacionalización de la Educación (SEPIE) (2011, 2012, 2014, 2015 y 2019).
- Evaluador de proyectos de investigación para la Agencia Nacional de Evaluación y Prospectiva (ANEP) (España) y el National Science Centre (Polonia), diversas convocatorias.