HUMBERTO RIBEIRO

Bragança Polytechnic Institute, Economics & Management Department, Campus de Sta. Apolónia, 5301-857 Bragança, Portugal, +351273303120, +351273313051 (fax), <u>http://www.ipb.pt/~hn2r</u> <u>hn2r@ipb.pt</u>

De Montfort University, Department of Accounting and Finance, Leicester Business School, The Gateway, Leicester LE1 9BH, UK, +441162551551, http://www.dmu.ac.uk/faculties/business_and_law/research/profiles/research_profiles_humberto_ribeiro.jsp

EDUCATION

PhD, Leicester Business School, De Montfort University, Leicester, UK, 2005-10

MSc in Accounting and Corporate Finance, Open University and Aveiro University; Portugal, 1999-2002

MPhil in Quantitative Methods Applied to Economy and Business, Santiago de Compostela University; Spain, 1999-2001

PGD in Accounting and Corporate Finance, Open University and Aveiro College of Accountancy and Administration (ISCAA); Portugal, 1998-99

BSc in Economics (4 years program), Algarve University, Portugal, 1992-96

EMPLOYMENT HISTORY

2004-	Assistant Professor, Bragança Polytechnic Institute, Portugal
2005	Lecturer, London Metropolitan University, UK
2002	Lecturer, Universidade Nacional de Timor Lorosae, East Timor
2000-2003	2nd Triennal Lecturer, Bragança Polytechnic Institute, Portugal
1997-2000	1st Triennal Lecturer, Bragança Polytechnic Institute, Portugal
1997	Operations Head Manager, Visabeira Telecom Holding, Lisbon, Portugal
1997	Trainee Junior Manager, Visabeira Telecom Holding, Viseu, Portugal
1997	Accountant, Petrolatinos Ltd (Oil & Gas), Ourém, Portugal
1996	Insurance Broker, ALICO Inc (AIG), Lisbon, Portugal

PUBLICATIONS / PRESENTATIONS

Ribeiro, Humberto; (2010), "The Missing Links of Mergers & Acquisitions Activity: From Waves to Abandonment", The Icfai University Journal of Business Strategy (forthcoming)

Ribeiro, Humberto; Pires, Adérito (2010), "Avaliação de fusões no grupo crédito agrícola", XX Jornadas Luso-Espanholas de Gestão Científica, Setúbal, Portugal

Ribeiro, Humberto; (2009), "The lost impact from SFAS 142", 32th European Accounting Association Annual Congress, Tampere, Finland

Jesus, T.; Silva, J.; Duarte, M.; Ribeiro, H.; (2009), "Effects of comprehensive income recognition on earnings and market value", 21th Asian Pacific Conference on International Accounting Issues, Las Vegas, NV, United States

Ribeiro, Humberto; (2009), "Questioning the Current Economic Crisis", The Newsletter from the Social Responsibility Research Network, 1: 5-7

Ribeiro, Humberto; Crowther, David (2009), ""Big bath" earnings management under SFAS 142", 13th Financial Reporting & Business Communication Conference, Cardiff, United Kingdom

Ribeiro, Humberto; (2009), "M&A goodwill accounting: 'Those are my principles, and if you do not like them...'", 10th Asian Academic Accounting Association Annual Conference, Istanbul, Turkey

Ribeiro, Humberto; (2009), "Economic effects from accounting policy: The Mergers & Acquisitions case", Asian Academic Accounting Association Doctoral Colloquium, Istanbul, Turkey

Ribeiro, Humberto; Crowther, David (2008), "Business combinations accounting in the United States from AICPA to FASB: a study on the impact on M&A activity", American Accounting Association Annual Meeting, Anaheim, CA, United States

Ribeiro, Humberto; Crowther, David (2008), "Accounting for business combinations: lessons from the U.S.A.?", 31th European Accounting Association Annual Congress, Rotterdam, Netherlands

Ribeiro, Humberto; Crowther, David (2008), "M&A accounting and activity: a perspective from the U.S.A. to the U.K.", British Accounting Association Annual Conference, Blackpool, United Kingdom

Ribeiro, Humberto (2008), "The accounting choice issue and the M&A activity", 17th European Financial Management Association Annual Meeting, Athens, Greece

Ribeiro, Humberto (2008), "The inconvenience of accounting choice in business combinations following adoption of IASB standards", 30ème Congrès de l'AFC, Francophone Accounting Association Annual Conference, Paris, France

Ribeiro, Humberto; Crowther, David (2007), "The new accounting era of the purchase method and the impairment of purchased goodwill: what did really change in the U.S.A.?", 30th European Accounting Association Annual Congress, Lisbon, Portugal

Ribeiro, Humberto; Fonseca, Cristina (2007), "The use of EVA and compensation policy by Portuguese-listed companies", 30th European Accounting Association Annual Congress, Lisbon, Portugal

Ribeiro, Humberto; Crowther, David (2007), "Impact of the FASB's business combinations pronouncements on M&A activity", 30th European Accounting Association Annual Congress, Lisbon, Portugal

Ribeiro, Humberto; Crowther, David (2007), "Did the accounting for business combinations produce any effects on M&A activity? Empirical evidence from the period 2000-2002", British Accounting Association Annual Conference, London, United Kingdom

Ribeiro, Humberto; Crowther, David (2006), "Reaction to new Mergers & Acquisitions accounting rules and its impacts in the USA", British Accounting Association Annual Conference, Portsmouth, United Kingdom

Ribeiro, Humberto (2006), "M&A activity and new accounting rules in the USA", British Accounting Association (BAA) Doctoral Colloquium, Portsmouth, United Kingdom

Ribeiro, Humberto; Crowther, David (2005), "Companies and professional boards' reactions to new M&A accounting in the USA", 4th International Conference on CSR, London, United Kingdom

Ribeiro, Humberto; Fonseca, Cristina (2005), "How compensation policy based on EVA performance reduces the conflict between managers and shareholders", 4th International Conference on CSR, London, United Kingdom

Ribeiro, Humberto; Crowther, David (2005), "New Business Combinations Accounting Rules and M&A Activity in the USA", Financial Reporting & Business Communication Research Unit 6th Annual Conference, Cardiff, United Kingdom

Ribeiro, Humberto; Crowther, David (2005), "Accounting for business combinations: (Un)desirable uniformity?", British Accounting Association Annual Conference, Edinburgh, United Kingdom

Ribeiro, Humberto (2005); ""New Business Combinations Accounting Rules and the Mergers and Acquisitions Activity"", British Accounting Association Doctoral Colloquium, Edinburgh, United Kingdom

Ribeiro, Humberto; Cravo, Domingos (2004), "Some evidence about how corporations perceive the success in M&A", 27th European Accounting Association Annual Congress, Prague, Czech Republic

Ribeiro, Humberto; Cravo, Domingos (2003), "New Horizons on Business Combinations Accounting", CSR Conference, London, United Kingdom

Ribeiro, Humberto; Cravo, Domingos (2003), "Distribution and Reasons Explaining Mergers and Acquisitions (M&A) in the EU countries and the US", 26th European Accounting Association Annual Congress, Seville, Spain

Ribeiro, Humberto (2003), "Motivações para a ocorrência de processos de Fusões e Aquisições ", TOC - Revista da Câmara dos Técnicos Oficiais de Contas (Portuguese Chartered Accountants Journal), Year 4, No. 41, pp. 38-43

Cravo, Domingos e Ribeiro, Humberto (2003), "Dos desenvolvimentos recentes na contabilização das concentrações empresariais ao caso do *negative goodwill*", Revisores & Empresas - Revista da Ordem dos Revisores Oficiais de Contas (Portuguese Chartered Auditors Journal), Year 6, No. 22, pp. 19-34

Ribeiro, Humberto (2003), "O fim do milénio e da maior vaga e fusões e aquisições ocorrida a nível mundial", Jornal de Contabilidade (APOTEC Professional Accountants Journal), Year 27, No. 318, pp. 291

Cravo, Domingos; Ribeiro, Humberto (2002), "Desenvolvimentos recentes na contabilização das concentrações empresariais", 9th Accounting Congress ISCAA, Porto, Portugal

Ribeiro, Humberto; Menezes, Carlos (2002), "Análise do Sistema Contabilístico Japonês", 9th Accounting Congress ISCAA, Porto, Portugal

Ribeiro, Humberto (2002), "O fim do milénio e da maior vaga de fusões e aquisições ocorrida a nível mundial", III IberoAmerican Finance and Information Systems Conference, Setúbal-Sesimbra, Portugal

Lima, Teresa; Ribeiro, Humberto; Campelo, José (2001); "Vinho, Economia e Saúde", East Timor Study Group Conference, Becora-Díli, East Timor

Ribeiro, Humberto (2001), Os processos de fusões e aquisições em Portugal nos anos noventa, Master in Accountancy and Corporate Finance, Open University/Aveiro College of Accounting and Administration, Lisbon, Portugal

Ribeiro, Humberto (2000), "Determinação, apresentação e divulgação dos resultados por acção", Eurocontas (IATOC Professional Accountants Journal), Ano VI, n.º 61, pp. 19-28

Ribeiro, Humberto (2000), "Determinação, apresentação e divulgação do resultado por acção", 8th Accounting and Auditing Congress ISCAA, Aveiro, Portugal

Ribeiro, Humberto (1999), "Uma abordagem aos mercados financeiros", ESTIG Conference, Bragança, Portugal

REFEREEING / DISCUSSIONS / CHAIRING

American Accounting Association annual meeting, USA, 2008-2010 Asian Academic Accounting Association Annual Conference, Turkey, 2009 American Accounting Association Mid-Year International Accounting Section (IAS) Meeting, USA, 2009, 2010 European Accounting Association annual conference, 2007-2009 Technology and Management sessions (STG), 2007-2009

Francophone Accounting Association (AFC) Annual Conference, France, 2008-2010 International conference on Corporate Social Responsibility, UK, 2005

International Journal of Accounting and Finance, Interscience, UK (Referee)

MEMBERSHIPS

American Accounting Association European Accounting Association British Accounting Association The European Institute for Advanced Studies in Management Portuguese Economists Association (*Ordem dos Economistas*, Economist No. 8665) Portuguese Accountants Chamber (*Câmara dos Técnicos Oficiais de Contas*, Chartered Accountant No. 10832)

CONFERENCE FUNDING (external)

Fundação para a Ciência e a Tecnologia, 2003-2009 The Institute of Chartered Accountants in England and Wales, 2005 Fundação Calouste Gulbenkian, 2005, 2008 Universidad País Vasco, 2003

SUMMER SHOOLS

XXII Cursos de Verano de la UPV/EHU, San Sebastián, Spain, 2003

AWARDS

PRODEP Scholarship 2002 PRODEP Scholarship 1999

LANGUAGES

Portuguese (mother language). Fluent English, Spanish, French. Basic Italian.

Residences abroad: Brazil (São Paulo) 1997, East Timor & Australia (Díli & Sidney) 2002, Spain (Madrid) 2003-04, UK (London) 2004-05

OTHER

- Modules lectured: Accounting, Financial Accounting, Advanced Accounting, Auditing, Corporate Finance, Financial Analysis, Financial Reporting, Financial Maths, Investments, Business Management, Social and Economic History, Accounting Project, Management Project.
- Management Course Director, Bragança Polytechnic Institute, 2007-
- ESTiG Scientific Council, Bragança Polytechnic Institute, 2002-
- ESTiG Pedagogic Council, Bragança Polytechnic Institute, 2002-03, 2007-
- Invited researcher, Carlos III University, Madrid, Spain, 2003-2004

REFEREES

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Professor Domingos Cravo Inst. Sup. Contabilidade e Admin. Universidade de Aveiro Rua Assoc. Hum. Bombeiros Aveiro 3811-902 Aveiro Portugal +351234377100 (+351234380111 fax) dcravo@ua.pt Dr. Emílio Rebelo FEUA - Faculdade de Economia Universidade do Algarve Campus de Gambelas 8005-139 Faro Portugal +351289707373 (+351289800063 fax) erebelo@ualg.pt