

Nicolás Gambetta

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Personal Information

Date of Birth: 11/8/1977
Nationality: Uruguayan
Email: gambetta@ort.edu.uy

Education

Doctor in Accounting (PhD), Universidad de Valencia, Spain, 2016.
Master of Business – by Research (MBus.), University of Technology Sydney, Australia, 2005.
Diploma in Economics and Banking, Universidad de la República, Montevideo, Uruguay, 2006
Public Accountant, Universidad de la República, Montevideo, Uruguay, 2001

Professional Experience

Main affiliation

Since 2011
Director, postgraduate degrees in Accounting and Taxation
Graduate Business School
Universidad ORT Uruguay
Since 2023
Chair for Business Sustainability
School of Management and Social Sciences
Universidad ORT Uruguay

Sistema Nacional de Investigadores (National Researchers' System, SNI)

Active Researcher Level I since 2021
Active Researcher Beginners' Level: 2015 - 2021

Work experience

KPMG Uruguay: 2000 - 2011.
Audit manager, leading audit engagements of financial institutions at a national and international level.

Research

Articles

1. Linares-Rodríguez, M. C., Gambetta, N., & García-Benau, M. A. (2023). Climate action information disclosure in Colombian companies: A regional and sectorial analysis. *Urban Climate*, 51, 101626.
2. Rodríguez, M. C. L., Gambetta, N., & García-Benau, M. A. (2023). Carbon management strategy quality in Colombian companies: the influence of the national and regional public sector and company-inherent characteristics. *Environment, Development and Sustainability*, 25(8), 8367-8394.
3. Gambetta, N., Sierra-García, L., García-Benau, M. A., & Novejarque-Civera, J. (2023). The Informative Value of Key Audit Matters in the Audit Report: Understanding the Impact of the Audit Firm and KAM Type. *Australian Accounting Review*.
4. Linares-Rodríguez, M. C., Gambetta, N., & García-Benau, M. A. (2022). Carbon management strategy effects on the disclosure and efficiency of carbon emissions: A study of Colombian companies' context and inherent characteristics. *Journal of Cleaner Production*, 365, 132850.
5. Benau, M. A. G., García, L. S., & Gambetta, N. (2022). Un análisis comparado de las Cuestiones Clave de Auditoría en España y las Critical Audit Matters en EE. UU. Implicaciones sobre la armonización internacional de la auditoría. *Revista de Contabilidad y Tributación. CEF*, 151-180.
6. Rodríguez, M. C. L., Gambetta, N., & García-Benau, M. A. (2022). Carbon management strategy quality in Colombian companies: the influence of the national and regional public sector and company-inherent characteristics. *Environment, Development and Sustainability*, 1-28.

7. García-Benau, M. A. G., García, L. S., & Gambetta, N. (2022). Análisis del valor comunicativo de los informes de auditoría españoles tras la inclusión de las cuestiones clave de auditoría. *Estudios financieros. Revista de contabilidad y tributación: Comentarios, casos prácticos*, (466), 167-196.
8. García-Benau, M. A., Gambetta, N., & Sierra-García, L. (2021). Financial Risk Management and Sustainability. *Sustainability*, 13(15), 8300.
9. Gambetta, N., Azcárate-Llanes, F., Sierra-García, L., & García-Benau, M. A. (2021). Financial institutions' risk profile and contribution to the sustainable development goals. *Sustainability*, 13(14), 7738.
10. Geldres-Weiss, V. V., Gambetta, N., Massa, N. P., & Geldres-Weiss, S. L. (2021). Materiality Matrix Use in Aligning and Determining a Firm's Sustainable Business Model Archetype and Triple Bottom Line Impact on Stakeholders. *Sustainability*, 13(3), 1065.
11. Gambetta, Nicolas, Ines Garcia Fronti, Valeska V. Geldres-Weiss, Mauricio Gómez-Villegas, and Marcela Jaramillo Jaramillo. (2021). The Potential of Listed Companies to Finance the Sustainable Development Goals. *Journal of Legal, Ethical and Regulatory Issues* 24: 1–11.
12. Gambetta, N., García-Benau, M. A., & Zorio-Grima, A. (2019). Stress test impact and bank risk profile: Evidence from macro stress testing in Europe. *International Review of Economics & Finance*, 61, 347-354.
13. Sierra-García, L., Gambetta, N., García-Benau, M. A., & Orta-Pérez, M. (2019). Understanding the determinants of the magnitude of entity-level risk and account-level risk key audit matters: The case of the United Kingdom. *The British Accounting Review*, 51(3), 227-240.
14. Gambetta, N., Azadian, P., Hourcade, V., & Reyes, M. E. (2019). The financing framework for sustainable development in emerging economies: The case of Uruguay. *Sustainability*, 11(4), 1059.
15. Gambetta, N., Pérez, M. O., García, L. S., & Benau, M. A. G. (2019). Las cuestiones clave de auditoría esperadas en España: ¿son los auditores previsibles? The key audit questions expected in Spain: are the auditors predictable?. *Revista de Contabilidad-Spanish Accounting Review*, 22(1), 32-40.
16. Lopassio, N. G., Fronti, I. G., Geldres, V. V., Villegas, M. G., & Jaramillo, M. J. (2018). Los ODS y las revisiones nacionales voluntarias en Latinoamérica: ¿los países comunican buenas o malas noticias?. *AECA: Revista de la Asociación Española de Contabilidad y Administración de Empresas*, (124), 40-42.
17. Gambetta, N., García-Benau, M. A., & Zorio-Grima, A. (2017). Corporate social responsibility and bank risk profile: evidence from Europe. *Service Business*, 11(3), 517-542.
18. García, L. S., Pérez, M. O., & Lopassio, N. G. (2017). ¿Entendemos el nuevo informe de auditoría?: las cuestiones clave. *AECA: Revista de la Asociación Española de Contabilidad y Administración de Empresas*, (118), 31-33.
19. Gambetta, Nicolás. (2017). Los desafíos de la profesión contable ante un complejo marco regulatorio global. *AECA: Revista de la Asociación Española de Contabilidad y Administración de Empresas*, (118), 42-44.
20. Gambetta, N., García-Benau, M. A., & Zorio-Grima, A. (2016). Data analytics in banks' audit: The case of loan loss provisions in Uruguay. *Journal of Business Research*, 69(11), 4793-4797.
21. Gambetta, N., Zorio-Grima, A., & García-Benau, M. A. (2015). Complaints management and bank risk profile. *Journal of Business Research*, 68(7), 1599-1601.

Chapters in books

1. Fernández Delucchi, M. F. and Gambetta Lopassio, N. (2022) Entrepreneurship in Uruguay. In *Entrepreneurship in South America*, Léo-Paul Dana et al. (Eds). Springer Texts Business, Economics. In press.
2. Eversole, R., & Gambetta, N. (2021). Reimagining Development Institutions for the SDG Era: Pathways to Impact. In *Partnerships for the Goals* (pp. 1001-1012). Cham: Springer International Publishing.
3. García-Benau, M. A., Gambetta, N. & Sierra-García, L.(2020). Cuestiones clave de auditoría en España: Características e impacto en la calidad de la auditoría. Ministerio de Asuntos Económicos y Transformación Digital, España
4. García-Benau, M. A., Gambetta, N. & Sierra-García, L.(2019). Cuestiones clave de auditoría (CCA): El caso del Reino Unido y Holanda como experiencia para el caso Español. Instituto de Censores Jurados de Cuentas de España, España.
5. Gambetta, N.; et al. (2019), "Case studies in accounting and auditing", book edited by ASEPUC, Spain.
6. Gambetta, N.; et al. (2015), "Case studies in accounting and auditing", book edited by ASEPUC, Spain.

Teaching experience

2004 – 2005: University of Technology Sydney, School of Accounting. Lecturer. Subject: Assurance Services and Auditing” – Bachelor of Accounting.

2006-2011: IFRSs / ISAs trainer in KPMG Uruguay. “Train the trainers’ course” attended in Miami every year and then delivered in the local office to the audit staff.

2007 - : Universidad ORT Uruguay. School of Management and Social Sciences. Lecturer. Subjects: Audit I. Public Accountant.

2009 - : Universidad ORT Uruguay. School of Management and Social Sciences. Lecturer. Subjects: “Preparation and presentation of financial statements”. Master in Accounting & Taxation.

2011 - : Universidad ORT Uruguay. School of Management and Social Sciences. Lecturer. Subjects: “Financial Instruments”. Master in Accounting & Taxation.

2011 - : Universidad ORT Uruguay. School of Management and Social Sciences. Lecturer. Subjects: “Financial statements analysis”. Master in Finance / MBA.

2011 – : Director, Master in Accounting and Taxation, Master in Accounting and Finance.

2013 - : Universidad ORT Uruguay. School of Management and Social Sciences. Lecturer. Subjects: “Economics of Auditing”. Master in Accounting and Finance.

2013 - : Universidad ORT Uruguay. School of Management and Social Sciences. Lecturer. Subjects: “Strategic and financial analysis”. MBA

2020 - : Universidad ORT Uruguay. School of Management and Social Sciences. Lecturer. Subjects: “Social and Environmental Accounting”. Master in Accounting and Taxation

2021 - : Universidad ORT Uruguay. School of Management and Social Sciences. Lecturer. Subjects: “Sustainable Business Management”. Undergraduate degrees in Accounting and Management

Honors

2012 - Excellence in Teaching Award 2012. Graduate Business School - Universidad ORT Uruguay

2013 - Santander Iberoamerican Scholarship for Researchers. Banco Santander

2014 – First place in the “Case study competition” organized by ASEPUC (Spanish Association of Accounting Lectures), June, 2014. Case study to discuss the particularities of IFRS adoption in the aviation sector.

2016 – Best Researcher Award 2016. Graduate Business School - Universidad ORT Uruguay

2017 – “COALAR Australia Latin America Young Entrepreneur Award”, Department of Foreign Affairs and Trade, Australian Government.

2017 – The article Gambetta, N.; García-Benau, M.A. & Zorio-Grima, A. (2014), “Stress test and bank risk profile: Evidence from Europe” got the “Best paper award” by the International Review of Economics and Finance journal in the “6th. Global Innovation and Knowledge Academy (GIKA) Conference, June 2017, Lisbon, Portugal.

2018 – COALAR award: Australia – Latin America leadership forum. Department of Foreign Affairs and Trade, Australian Government.

2018 – Outstanding researcher award. Ministry of Education and Culture, Uruguay

2018 - Extraordinary PhD award. University of Valencia

2022 - “National Environment Award” granted by the Uruguayan Ministry of Environment

2023 - Excellence in Teaching Award 2023. Graduate Business School - Universidad ORT Uruguay

Languages

Spanish: native speaker

English: proficiency level

Portuguese: advanced