**Annex A: Curricula Vitae**



**Europass Curriculum Vitae**

**Personal information**

First name(s) / Surname(s)

Telephone(s)

Fax(es)

E-mail

Nationality

Date of birth

**Work experience**

Dates

Occupation or position held

Main activities and responsibilities

Name and address of employer Type of business or sector

Dates

Occupation or position held

Main activities and responsibilities

**Nicoletta Del Bufalo**

+34 915980851

+34 91 5563466

Nicoletta.del.bufalo@es.ecorys.com

Italian

December 7, 1960

From March 2009 to the present

Director

As Director of ECORYS España I continued to develop my functions in the same lines of activities covered through my previous experience as Director of ECOTEC Spanish Branch (same holding).

My management role has been extended up to a group of 22 consultants and the professional activity continued to be focused on the Direction and Coordination of relevant multi-annual assignments, most of which are detailed in the section as Director of ECOTEC branch.

**From June 2009 ongoing – Scientific Director and overall responsible of the Mid term evaluation (6 years) of the National Operative Program on Networks and Mobility for the Ministry of Transport and Infrastructure - Italy;** the largest Italian program for the Period2007-2014 (Structural Funds ERDF) and 2014-2020

* Since 2005- independent expert evaluator and reviewer of R&D projects presented for funding to the IV , V, VI and VII Framework program for R&D of the EC (DG Research, DG Ener, DG INFSO/CONNECT, DG Enterprise, EACI/EASME) and presently Horizon 2020 (Call 2014/2015 Smart cities, energy efficiency)
* Evaluation of EIB (European Investment Bank) financing of energy efficiency projects in the EU; Spanish case studies (Barcelona energy efficiency and FCC-alternative/hybrid vehicles)

Ecorys España, S.L.

Consulting

From January 2001 to February 2009

Director of the Spanish Branch - Madrid (Spain)

As Director of the ECOTEC branch in Spain, my work was focused on the managing of the financial and technical development of the Division (12 people) and on the Direction and Coordination of specific projects. Some of the main assignments are described below :

* Impact assessment of Coal Aid after 2010: Spain and Italy

|  |  |  |  |
| --- | --- | --- | --- |
|  | - | A review of | 2007 environmental polices in Italy, Spain and Portugal, for DG |
|  |  | Environment, (EC) |  |
|  | - | Ex post evaluation of NNE (non nuclear Energy ) projects (including alternative |
|  |  | fuels) funded under the V FP for R&D of the European Commission , for DG |
|  |  | TREN |  |  |
|  | - R&D programs on urban sustainability in Spain, for Urban Net, Ministry of |
|  |  | Housing, Spain |  |
|  | - Ongoing evaluation of the project LUKKOS in the hydrographic area in Morocco, |
|  |  | for the Spanish Cooperation Agency in Rabat |
|  | - Realization of the assessment of “Impact on employment of the liberalization of |
|  |  | the electricity sector” the IBERDROLA case, for the DG Employment (EC) |
|  | - Southern Europe expert for the realization of an “Impact assessment of Heating |
|  |  | and Cooling from Renewable Energies” For DG TREN, European Commission |
|  | - | Invited speaker to the Info day on | the new Call of the Energy Intelligence for |
|  |  | Europe program,” for the Italian Union of Provinces and coordinator of |
|  |  | Roundtables for the presentation of projects |
|  | - Expert contribution to the Mid term evaluation of the EU DG TREN Project |
|  |  | “Energy Intelligent for Europe”, for EU DG TREN |
|  | - Ex post evaluation of the Cohesion Funds in Spain (period 1994-1999) for the DG |
|  |  | Regio |  |  |
|  | - | Elaboration of a Guide of compatibility between Structural Funds and |
|  |  | Environmental EU Legislation , for the Ministry of Environment, Spain |
|  | - Analysis of | the effects of the oil | growth on the Valencia Region Economy , |
|  |  | Government of Valencia region, Spain |
|  | - Coordination of Spain and Portugal research relative to a Study on the Climate |
|  |  | Change Policies application in Europe, for DG Environment (2004). |
|  | - Contribution to the realization of the Ex ante evaluation of a renewed multi-annual |
|  |  | Community program in the field of energy, for DG TREN (2007-2013). |
|  | - Study on How to develop an Energy Service Company (ESCO) in Tunisia” for the |
|  |  | ANER (Energy Agency of Tunisia). |  |
|  | - *Study on* “the Territorial Impact of the R&D policy in Spain and Portugal” for the ESPON |
|  |  | (European Spatial Planning Observation Network). |
| Name and address of employer | ECOTEC Research & Consulting Ltd – Spanish Branch - Madrid (Spain) |
| Type of business or sector | Consultancy |  |  |
|  |  |  |
| Dates | From September 1997 to December 2001 |  |
| Occupation or position held | Senior Consultant |  |  |

Main activities and responsibilities - Renewable Energy Yearbook 2001: selection and preparation of case studies for France, Belgium UK and Ireland, for DG TREN (EC).

* Study on the urban and environmental situation of the Costa del Sol area , for ABN (bank sector)
* Study on “Application of the CDM mechanism to the Mediterranean countries “energy Program (DG TREN, former DGXVII), with assignments in Tunisia, Morocco and Egypt.
* Italian representative within the project MEDA - ASTEMB for the dissemination of GSR (Guaranteed solar results) within all Mediterranean Southern Countries with assignments in Lebanon, Egypt, Jordan, Morocco and Tunisia.
* Article on “the State of the Art of wind energy in Italy – report 2001” - Review “Wind Direction” of EWEA (European Wind Energy Association).
* Technical Assistance for the setting up of the Energy Agency for the Province of Avila and Abruzzi Region (Italy).
* Technical assistance for the setting up of and “European Energy efficiency Web” - for the EC, DG XVII – Save program.
* Study on the use of RDF (Refused Derived Fuels) in Spain and Portugal, for DG TREN (EC)
* Study and strategy on “How to develop and ESCO in Mediterranean Countries” Med 18 Partners – Synergy Program 2000, DG XVII.
* Study on “Dissemination of Renewable Energy Sources in Europe, Altener Program 2000 for DG XVII.
* Study and campaign on “ Promotion of ESCOs in Latin American Countries”

|  |  |
| --- | --- |
|  | Synergy Program 1999-2000, DG XVII with assignment n Mexico and Brazil. |
|  | - Study on “RES and heat pumps in Europe” - DG XVII. |
|  | - Viability analysis concerning the application of energy efficient technologies and |
|  | renewable energy in buildings in the City of Madrid through a Municipal Action Plan, |
|  | 1999. |
|  | Project URBAN: interviews and Best Practice evaluation of four selected Spanish Case |
|  | studies, 1998. |
| Name and address of employer | ECOTEC Research & Consulting Ltd – Spanish Branch – Madrid (Spain) |
| Type of business or sector | Consultancy |
|  |  |
| Dates | From September 1997 to January 2000 |
| Occupation or position held | Freelance international consultant |
| Main activities and responsibilities | Editorial Manager of the magazine “MEDETEC – energy technology for Mediterranean |
|  | countries” edited by Casa Editrice l’Annuario on behalf of DGXVII in the framework of the |
|  | THERMIE Program, 1998 – 2000. |
| Name and address of employer | Spain – Italy |
| Dates | From January 1991 to September 1997 |
| Occupation or position held | Manager European projects. Italy / Spain |
| Main activities and responsibilities | - Realisation of Technical sheets for 10 THERMIE projects, 1997- DGXVII. |
|  | - Direction of the ICIE participation to the project REMMA, on Residential Energy |
|  | management in Mediterranean Countries concentrating on Energy Management |
|  | Systems” 1997. |
|  | - Publication (at EU level) on the results of the project REMMA. |
|  | - Elaboration of the study "Energy use of waste in the brick and tile industry" 1996. |
|  | - Publication "Rational use of energy in the brick and tile Industry", (EC) 1995. |
|  | - Publication "Cogeneration in the agro food sector" (EC) 1994. |
|  | - Study "The Energy use of USW in Eastern Europe” (EC) 1993. |
|  | - Publication "Small-scale cogeneration in non-residential buildings" (EC) 1993. |
|  | - Study "Strategy for the promotion of RES to Local Authorities: the Italian case", (EC) |
|  | 1992. |
|  | - Technical coordination of more than 25 seminars/events at EU level on issue |
|  | related to renewable energies and energy efficiency |
| Name and address of employer | ICIE- Istituto Cooperativo per l'Innovazione. Rome – Bologne (Italy) |
| Dates | From September 1989 to January 1991 |
| Occupation or position held | Freelance international consultant and researcher |
| Main activities and responsibilities | Faculty of Architecture – Rome: Activity as assistant of the Professor in the |
|  | preparation of lectures, publications etc and training for students in the field of energy |
|  | efficiency in historical building |
|  | Freelance consultant: realization of projects and elaboration of feasibility studies for energy |
|  | efficiency in buildings and environmental integration |
| Name and address of employer | None – Italy |
| Dates | From September 1985 to August 1989 |
| Occupation or position held | Junior expert. |
| Main activities and responsibilities | “Researcher and junior expert in the project "informatics Atlas for Cultural and Historical |
|  | heritage in Southern Italy" focused on the integration of innovative and energy efficient |
|  | elements in the historical patrimony of Italian southern regions (Sicily, Basilicata, Calabria, |
|  | Campania) |
| Name and address of employer | Consorzio Beni Culturali – Italy |
|  |  |
| **Education and training** |  |
| Dates | From September 1978 to July 1985 |
| Title of qualification awarded | Master of Architecture (+5) |
|  |  |

Name and type of organisation providing education and training

**Personal skills and competences**

Mother tongue(s)

Other language(s)

Self-assessment

*European level (\*)*

**English**

**Spanish**

**France**

Computer skills and competences Other skills and competences

**Additional information Annexes**

University of Rome "La Sapienza"

**Italian**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **Understanding** |  | **Speaking** |  | **Writing** |
|  |  |  |  |  |  |  |  |  |  |
|  | Listening |  | Reading | Spoken interaction | Spoken production |  |  |
|  |  |  |  |  |  |  |  |  |  |
|  | C2 |  | C2 |  | C2 |  | C2 |  | C2 |
|  |  |  |  |  |  |  |  |  |  |
|  | C2 |  | C2 |  | C2 |  | C2 |  | C2 |
|  |  |  |  |  |  |  |  |  |  |
|  | B1 |  | B1 |  | B1 |  | B1 |  | A2 |
|  |  |  |  |  |  |  |  |  |  |

* *Common European Framework of Reference for Languages*

Office Package

Association of International Consultants.

* More than 25 years of experience, developing activities related with analysis and evaluation of projects and programs in several European and national framework.

In these sectors, main works have been carried out in the evaluation of programs and projects, national and European policies and their funding related EU Programs, with particular reference to FPs for R&D, Energy (Energy efficiency and Renewable Energies).

In the economic field main works have been focused on evaluation of regional and thematic programs (Regional Development, Interreg, Structural Funds) and projects at international, national and regional level:

Specific foreign Countries experience:



|  |  |  |
| --- | --- | --- |
|  | Country | Date: from (year) to (year) |
|  |  |  |
|  | Spain/Italy | From September 1997 to present |
|  | Nicaragua | September 2012- short term mission for a SME and energy assignment (Europaid) |
|  | Italy | From July 1985 to September 1997 |
|  |  | Several one- week or 3-days staying for specific works in 1999 (July) 2000 (June and September) |
|  | UK | 2001 (May) 2002 (February-October) 2003 (March October) 2004 November) 2005 (January-May- |
|  |  | September) , 2006 (May September) 2007 June-October) |
|  | Brussels | Staying of 5-10 days for four/five times per year to carry out specific external evaluation and review |
|  | assignments for EC from 1997 to present |
|  |  |
|  | Egypt, Malta | Short term mission (one week) on a specific assignment in 2000-2001 |
|  | Jordan | Short term mission (one week) on a specific assignment in 2001 |
|  | Morocco | A total of 20 days in three years 1995-1998-2007 |
|  | Tunisia | A total of 15 days in years 1995-1997-1999-2003 |
|  | Lebanon | Short term mission (one week )on a specific assignment in 2001 |
|  | Mexico | Short term mission (one week) days on a specific assignment in year 2000 |
|  | Brazil | Short term mission (one week) on a specific assignment in year 2000 |

* External reviewer of ongoing projects supported by the VI and VII FP for R&D (sector renewable energies (for DG Research ) applied to SMEs

External evaluator for the selection of projects in the V, VI and VII Framework Programme for R&D (DG Research), Horizon 2020 , for the Programmes, Altener, Save and Synergy (DG TREN) fore the previous IEE Agency (present EACI) for the programme Energy Intelligence for Europe, year 2006,2007,2008. Below details:

|  |  |  |  |
| --- | --- | --- | --- |
|  | *Date : from* |  |  |
| *Country* | *(months/year) to* | *Name and brief description of the project* |
|  | *(months/year)* |  |  |
| Various EU | May june-september | Horizon 2020: evaluation Call “Smartcities” (INEA Agency-DG ENER/DG |
| 2015 | CONNECT) |  |
|  |  |
| Various EU | February 2015 (already | VII FP R&D final review of Project ISES |  |
| signed) |  |
|  |  |  |
| Various EU | June- September 2014 | Horizon 2020: rapporteur and moderator of the | Call “Secure, Clean and |
| efficient energy” for REA and Panel Group |  |
|  |  |  |
| Various EU | May- August 2014 | Horizon 2020 Remote and presential Evaluator | Call SCC -2014: 20 |
| projects |  |
|  |  |  |
| Various EU | February -March 2014 | VII FP R&D 2nd Review projects HESMOS and ISES |
| Various EU | January-February 2014 | VII FP for R&D Review project ODYSSEUS (ICT Program) |
| Various EU | March 2013 | VII FP R&D 1st Review project ISES (Dg. INFSO) |
| Various EU | December 2012- | VII FP Remote and Presential evaluation for the Call “Smartcities 2013” |
| January 2013 |
|  |  |  |
| Various EU | Nov-2011-Jan 2012 | Evaluation and Mid term Review of the R&D project "HESMOS" financed |
| by DGINFSO |  |
|  |  |  |
|  |  | Evaluation and Mid term Review of the R&D project "SMARTCODE" |
| Various EU | March.-April 2011 | financed by DGINFSO – project relative to the use of SMART |
|  |  | applications for improving energy efficiency in buildings |
|  |  | Remote and presential evaluation for DG INFSO (information Society) for |
| Various EU | January 2011 | projects relative to environmental and energy efficiency automation in |
|  |  | public buildings |  |
| Various EU | September 10 | Remote and presential evaluation of EACI ( European Agency for |
| Competitiveness and Innovation) projects – integrated energy imitative |
|  |  |
| Various EU | Dec 09-Jan.010 | Remote and presential evaluation DGINFSO projects (call 2009/2) |
| Various EU | May 2009 | Remote and presential evaluation DGINFSO projects call 2009/1 |
| Various EU | Sep-Oct 2008 | External evaluation DG INFSO project Call 2008 |
| Various EU | Oct 2008 - ongoing | External review of FP6 funded SMRs specific measures projects (about |
| 5 projects/year) |  |
|  |  |  |
| Various EU | Dec07-Jan 08 | External evaluation Energy Agencies projects (EACI) |
| Various EU | June 2007 | External evaluation CRAFT environment/energy project DG Research |
| Various EU | January –May 2006 | External evaluation EIE program projects for DG TREN relative to eco- |
| building promotion |  |
|  |  |  |
| Various EU | January December | Remote evaluation of Mobility Marie Curie Actions for DG Research (VI |
| 2006 | FP For R&D) |  |
|  |  |
| Various EU | October-Dec2005 | Remote assessment Demonstration projects within VI FP of R&D in |
| Brussels (DG Research) |  |
|  |  |  |
| Various EU | May 2005 | External evaluation Demonstration projects within VI FP of R&D in |
| Brussels (DG TREN) |  |
|  |  |  |
| *Various EU* | February 2005 | External evaluation Demonstration projects within VI FP of R&D in |
| Brussels (DG TREN) |  |
|  |  |  |
| Various EU | May 2004 | External evaluation of urban projects within the VI FP of R&D in |
| Brussels (DG Research) |  |
|  |  |  |
| Various EU | November 2004 | External evaluation of SME cooperative research projects (energy) (DG |
| Research) |  |
|  |  |  |
| Various EU | April 2003 | External evaluation of energy projects in building sector within the VI FP |
| of R&D in Brussels (DG TREN) |  |
|  |  |  |
| Various EU | January 2002 | External evaluation of projects in building sector within the V FP of R&D |
| in Brussels (DG research) |  |
|  |  |  |
| Various EU | May 2002-June 2002 | External evaluation of energy promotion cultural projects within the |
| SAVE program in Brussels (DG TREN) |  |
|  |  |  |
| Various EU | June 2001-Sep 2001 | External evaluation of energy projects in building sector within the VI FP |
| of R&D in Brussels |  |
|  |  |  |
| Various EU | July 2000-October | External evaluation of energy projects in building sector within the V FP |
| 2000 | of R&D in Brussels (DG TREN) |  |
|  |  |
| Tunisia | Jan-May 2003 | Study on setting up a suitable legislation for ESCO development in |
| Tunisia |  |
|  |  |  |
| Spain | June –Dec 2003 | Renewable Energy Yearbook 2001, selection and preparation of Best |
| practice for UK, Ireland France and Belgium |  |
|  |  |  |

Papers presented in seminars:

Financing instruments for energy efficiency project: the EIB lines (Madrid, 2014) Structural Funds and innovation, Rome, Madrid 2009-2013

European opportunities for energy efficiency funding in the building sector, Rome Union of the Italian provinces, October 2009 and 2010

Energy and structural funds, Madrid 2004-2007

The territorial Pacts evaluation in Spain: Ceuta and the Valles area; European Evaluation Seminar, Barcelona 2-3 December 2002

The ex post evaluation of Objective 1 regions in Spain, Valladolid, November 2002 Spanish Objective 1 regions and evaluation approach: Brussels, October 2002

The Italian situation of GSR application” Plenary Meeting ASTEMB Project, Marrakesch (Morocco) El Cairo (Egypt) ,May 2001-may 2002

The promotion of ESCO in Mediterranean Countries” Marrakesch (Morocco) February 2001

“The promotion of ESCO in Latin American Countries Cartagena de Indias (Colombia) EUROLAC June 2000 “Energy optimisation in hospitals: two experiences in Spain, Rome and Naples”, 23rd and 24th February 2000 “Energy efficiency in buildings” European trends, San Sebastian ,19 January 2000

“Support to experimentation by Pilot Projects - Fundacion Tomillo, Madrid 15th April 1999

 “MEDETEC: Energy Technology for Mediterranean Countries” Presentation of the initiative, Rome, 24 June, Tunis 21st June 1999

“The THERMIE Programme” Call for Proposal 1997-98 - Cecina, 4 December 1998

“Identifying THERMIE A projects results”. OPET General Meeting , Bilbao 13-14 November 1997

“THERMIE Projects integrating RES in building”. OPET Sectorial Building Meeting, Namur 10-11 July 1996

“The THERMIE Programme” Presentation days of the Programme at national level and sector meetings with enterprises - Rome, Bologna, Bari, 1993-94-95-96.

**CURRICULUM VITAE (short version)**

**Alberto QUAGLI (born 1964)**

Professor in Financial Accounting: 2002 - current, University of Genoa Courses:

* International accounting
* Financial auditing

Coordinator of the University Master Curriculum in Administration, Finance and Control, University of Genoa (2012 – current).

Member of the scientific committee of the PHD course in Economics – University of Genoa.

Education and previous academic roles:

-Associate professor in Financial Accounting 1998 – 2001, University of Genoa -Research fellow in Business Administration, 1994 – 1997, University of Pisa -PHD in Business Administration – 1993, University of Pisa

-Bachelor’s in Economics and Business Administration – 1988, University of Pisa

**Current appointments**

Editor of the journal *Financial Reporting* http://www.francoangeli.it/riviste/sommario.asp?IDRivista=163

Member of the scientific committee of Italian academic journals (Management & Controllo, Performance & Management, Rivista Italiana di Ragioneria e di Economia Aziendale).

Member of the Scientific Committee for the annual conferences of the International Association of Accounting Education and Research and the European Accounting Review

Member of the Financial Reporting Commission of the Italian Association of CFO.

Referee for international journals: Accounting & Finance, Accounting in Europe, Accounting & Business Research, European Accounting Review, Journal of Management and Governance, International Journal of Accounting and Economics, International Journal of Knowledge Management Studies.

Affiliated to the following academic associations: Accademia Italiana di Economia Aziendale, Società Italiana di Ragioneria e Economia Aziendale, European Accounting Association, International Association for Accounting Education and Research.

Member of the Board of the University Consortium for Research on Boat Management (CIRN)

President of APRI (Association of Professionals for Business Turnaround).

Member of the Scientific Committee of the Italian Accounting Standard Setter *Organismo* *Italiano di Contabilità* (OIC)

Member of the Italian Ministry of Justice Commission for the reform of Business Crisis and Turnaround Law.

Publications (updated until 2012):

http://abilitazione.miur.it/public/getCvEleggibile.php?persona\_id=533354&settore=13/B1

***CURRICULUM VITAE***

**Francesco AVALLONE**

**Education and Scientific experience**

31st December - Present (current position)

Associate Professor of Accounting at the University of Genoa – Department of Accounting and Business Studies (Di.T.E.A.).

*Research areas*: Corporate Financial Disclosure, International Accounting (IAS/IFRS) and EarningsManagement.

March 2006 – 31st December 2010

Assistant professor of Accounting at the University of Trento – Department of Management and Computer Science (DISA).

*Research areas*: Corporate Financial Disclosure, International Accounting (IAS/IFRS) and EarningsManagement.

January 2008 – March 2008

Visiting period at Department of Accounting and Finance – Glasgow University- Scotland. *Research* *topic*: The Determinant of Fair Value Choice under IAS 40 in Real Estate Industry.

September 2005 – January 2006

Post-doctoral visiting period at Department of Accounting and Finance – Glasgow University-Scotland. *Supervisor*: Prof. Vivien Beattie.

September 2004 – February 2006

Post-doctoral scholarship for two years of research at Department of Business Studies - University of Genoa on the IAS adoption in Italy, especially on the new *fair value* approach to stock options (the IFRS 2 standard and the closed connected problems of both the expensing choice and their evaluation).

May 2004

Ph.D. degree - Department of Business Studies - University of Genoa

*Dissertation topic*: “*Voluntary vs. Mandatory Disclosure and their Effects on Stock Prices: an Empirical Analysis of Italian Market*”.

January 2001 – December 2003

Ph.D. candidate in Economics and Management, awarded a full scholarship by the University of Genoa.

February 2000

Degree in Business Studies - Department of Business Studies - University of Genoa

*Dissertation topic*: “*Corporate Web Reporting: a Survey of Italian Listed Companies*”. Empirical researchabout the extent of financial reporting on the Internet by the listed Italian companies and future developments(in terms of disclosed information reliability and the use of this new tool). *Supervisor*: Prof. Alberto Quagli

**Other positions held**

Member, editorial board, Genoa University Press, 12 February 2015 to present.

Member, Spin-off and patent commission, University of Genoa, 17 September to present.

Member, Board of Department of Business Studies (DIEC), University of Genoa, 2013 to present.

Member, Board of Italian Association of Accounting and Ecnomia Aziendale (SIDREA), from 4 December, 2009 to 23 February, 2013.

Reviewer, Financial Reporting, from 2008 to present.

Reviewer, Social Sciences and Humanities Research Council of Canada, 2013.

**Visiting periods and doctoral workshop**

January 2008 - March 2008

Visiting period – Department of Accounting and Finance – University of Glasgow September 2005 – January 2006

Post-doc visiting period - Department of Accounting and Finance – University of Glasgow March, 24-26 2003

Doctoral workshop in Accounting - “Incentives for (Non-) Disclosure “- Prof. Thomas Hemmer - London School of Economics (LSE).

**Research Activities**

*Congress presentations*

September 2013, 19-21 Lecce

*“The potential use of share repurchases as a good investment decision and their effects on the cost of equity capital and on long-run abnormal returns”,* presented at AIDEA Congress.

July 2013, 4-6 Siena

*“Insight into the variables used to manage the goodwill impairment test under IAS 36”,* presented at 6°International Workshop on Accounting & Regulation.

November 2012, 27-28 Modena

*“Goodwill accounting as a missing link between financial and management accounting: literature review and research agenda”,* presented at IX workshop “i workshop c.MET-05”, Università Politecnica delle Marche.

May 2012, 9-11 Ljubljana

“*Integration in Financial Communication: an Analysis of Determinants in Strategic Plans and Annual* *Reports*”, presented at 35th EAA Congress.

February 2012, 9 – Genova

“*The evolution of financial statement: from legal obligation to disclosure tool*”, presented at ANDAF-Confindustria Conference.

July 2011, 7-8 - Bristol

*“Financial Communication of Promises and Results: an Empirical Analysis of Disclosure Integration”,* presented together with P. Ramassa at Financial Reporting and Business Communication Conference;

June 2011, 16-17 – Florence

“*Measuring the Academic Production of Economia Aziendale Scholars.*

*Topics, Methods, and Authors”,* presented together with P. Ramassa at Financial ReportingConference;

March 2009, 20th/21st – Segovia (Spain)

*“Fair Value or Cost Model? Drivers of Choice for IAS 40 in the Real Estate Industry”*, presented at theEAA congress on “Measurement Issue in Financial Reporting”;

November 2008, 21st - Vienna

*“Could the new context change the traditional corporate disclosure paradigm*?*”,* presented at the annualEFAA congress (European Federation of Accountants and Auditors for SMEs);

February 2008, 6th – University of Glasgow – Scotland

*“Why do real estate companies adopt fair value? A cross-country analysis on investment properties”* presented at the “wards seminars (2007-2008)”, Department of Accounting and Finance;

January 2008, 18th – University of Genoa – Italy

*“Accounting problems on investment properties”* (in Italian), presented together with A. Quagli at thecongress “Accounting and Fiscal problems in Real Estate Industry”;

July 2007, 6th - University of Pisa – Italy

*“Tangible assets”,* (in Italian), presented together with A. Quagli and K. Corsi at the congress “Theimpact of International Financial Standards (IAS/IFRS) on management control systems”;

February 2006, 17th - University of Brescia – Italy

*“Financial disclosure: determinants and stock prices”,* presented at the workshop AIDEA “Disclosure toFinancial Market”;

May 2005, University of Göteborg - Sweden

*“Voluntary vs. mandatory disclosure and their effects on stock prices: an empirical analysis of Italian market”,* presented at 28thannual congress of European Accounting Association;

March 2005, University of Naples – Italy

*“The impact of IFRS 2 on the annual reports of Italian companies”* (in Italian), presented together withP. Ramassa at the workshop “AIDEA Giovani”;

June 2003, University of Pisa - Italy

“*Intangibles and Mandatory Disclosure: a Comparison with U.S. GAAP*” (in Italian), presented at the workshop “Corporate Financial Disclosure of Italian Firms on International Markets”;

September 2002, University of Brescia – Italy

“*Financial Information Demand on Capital Markets: an Empirical Analysis*”, (in Italian), presented at the workshop “Transparency and Effectiveness of corporate financial disclosure”;

September 2002, University of Roma - Italy

“*Voluntary Disclosure in Fashion Industry: an Empirical Analysis”,* (in Italian), presented at the workshop “AIDEA Giovani”;

April 2002, Copenhagen Business School, Copenhagen – Denmark.

“*Voluntary Disclosure for Stakeholders by Means of Interactive Business Models*” presented at 25th annual congress of European Accounting Association;

December 2001, Bocconi University , Milan – Italy.

“*The Value Creation and Diffusion via the Web: A Novel Approach to the Use of Internet for Disclosure* *of Financial Information*” (in Italian), presented at VII annual workshop “AIDEA Giovani”;

October 2001, Caserta – Italy.

“*Cost Accounting in the Ansaldo Company (1935 – 1966)*”, (in Italian) presented at VI° National Congress of Italian Historical Accounting Society – “Accounting and Corporate Culture”;

February, 2001, Bocconi University, Milan – Italy.

“*Financial Disclosure via the Internet: the Italian Case*” (in Italian), presented together with Prof. A. Quagli at the workshop “The E-Based Company in the New Digital Economy”;

**Participation in research projects**

***2015***

*“Navigando di bolina – Value award”*, (research headed by Prof. A. Quagli, Prof. F. Avallone, and Prof.Paola Ramassa) financed by Ernst and Young and Banca Carige.

***2014***

*“XBRL: empirical evidence of the impact on users and preparers”*, financed by University of Genoa.

***2013***

*“Credit corporate rating”,* (research headed by Prof. A. Quagli), financed by BRAIN s.r.l.

***2012***

*“Impairment write-off and analyst estimation*”, financed by University of Genoa.

***2012***

*“Spin-off in the University of Genoa: value, economic impact, and key success factors”,* financed byUniversity of Genoa.

***2008***

*“International Accounting Standards (IAS/IFRS) and the information quality of Annual Reports”,* (research headed by Prof. C. Teodori), financed by Italian Ministry of Scientific Research and University (MIUR);

***2007***

*“Benetton interactive business model”,* (research headed by Prof. A. Quagli);

***2004-2006***

*“The adoption of International Accounting Standards (IAS/IFRS) and their impact on both information systems and performance measures”,* (research headed by Prof. L. Marchi), financed by Italian Ministryof Scientific Research and University (MIUR);

***2004-2005***

“*Moving towards International Accounting Standards (IAS)*”, financed by European Union (EU), between some European Universities (e.g. University of Le Havre, Warsav University, Budapest University, University of Genoa, University of Malta, Leuven University, etc.);

***2004-2005***

*“The International Accounting Standard on Stock Option and its effect on Italian Entities”*, (researchheaded by Prof. P. Andrei), financed by Italian Ministry of Scientific Research and University (MIUR);

***2003***

*“Corporate Financial Disclosure via Internet: the Behavior of Users, Information Intermediaries and Unlisted Entities”,* (research headed by Prof. C. Teodori)*,* financed by Italian Ministry of ScientificResearch and University (MIUR);

***2002***

"*Financial Disclosure of Italian Companies in International Markets*", (research headed by Prof. L. Marchi), financed by Italian Ministry of Scientific Research and University (MIUR);

***2002***

“*The Effectiveness of Financial Disclosure to Institutional Investors, Financial Backers and Commercial* *Interlocutors*” (research headed by Prof. D. Salvioni), financed by Italian Ministry of Scientific Researchand University (MIUR);

***2002***

“*Voluntary Disclosure in the Financial Reports of Listed Companies* “ (research headed by Prof. A. Quagli), University research project, University of Genoa, Italy;

***2001***

“*Financial Disclosure Strategies via Internet*”. Research agreement between Department of Business Studies (DITEA – University of Genoa) and Price Waterhouse Coopers Corporate Finance;

***2001***

“*The Diffusion of Technologically Advanced Models in SME*” (research headed by Prof. L. Anselmi), financed by Italian Ministry of Scientific Research and University (MIUR). Department of Business Studies, University of Pisa, Italy.

**Selected Publications**

*Book*

*Financial Disclosure of Real Estate companies,* (in Italian) Accounting & Business Studies, FrancoAngeli, Milan, 2014.

*“Buybacks in Italy: theory and practices”* (in Italian), Giappichelli, Turin, 2013.

*“The impact of corporate voluntary disclosure on financial markets. Empirical evidence from international studies and measurement problems”* (in Italian), Giappichelli, Turin, 2008.

*Articles*

***2015*** *“Insight into the variables used to manage the goodwill impairment test under IAS 36”,*(with A.Quagli) Advances in Accounting, incorporating Advances in International Accounting, 31, 107-114.

***2015*** *“The impairment test on goodwill in Europe: behavioral models in a multi-year perspective”,*(withC. Gabbioneta and P. Ramassa) Rivista Italiana di Ragioneria e di Economia Aziendale, 1, 36-55.

***2014*** *“Performance disclosure in the real estate industry: a case research of analyst reports and*

*corporate financial presentations in Italy,* (with A. Quagli), International Journal of Globalisation andSmall Business, vol. 6, 3/4, 2014, pp. 208-228.

***2014*** *“Tax-neutrality in buybacks and dividends: a worldwide comparison”,*Amministrazione & Finanza,n.1.

***2014*** *“The effects of accounting treatment and financial crisis on the stock option plans of Italian**companies,* (with A. Quagli and P. Ramassa) Economic and Business Review, 16 (1), 2014, pp. 77-95.

***2013*** *“Tunnelling and minorities protection: an Italian case”*Amministrazione & Finanza, n.9.

 ***2011*** *“Measuring the Academic Production of Economia Aziendale**Topics, Methods, and Authors* (with A. Quagli and P. Ramassa), Management Control, n.3.

*Scholars.*

***2010*** *“Fair value or cost model? Drivers of choice for IAS 40 in the real estate industry”, (*with A.Quagli), “European Accounting Review” (EAR), Vol. 19, n.3, pp. 461-493.

***2009*** *“The consistency of business plan with corporate financial disclosure”,*(with P. Ramassa)*,*“Financial Reporting”, n. 3.

***2008*** *“How could we measure the quality of voluntary disclosure? A proposal”,*(in Italian)*,*“RevisioneContabile”, n. 82.

***2008*** *“The determinants of fair value option in IAS 40. The real estate industry in Europe*” (in Italian),“Revisione Contabile”, n. 80**.**

***2006*** *“The adoption problems of IFRS 2 in Italy”, (*with P. Ramassa), “Rivista dei dottori commercialisti”,n. 4.

***2004*** “*The Greater Transparency Assured by the Use of Book Value for Diluted EPS”*, (in Italian);“Revisione Contabile”, n. 60.

***2003*** *“The Fashion Industry: Distribution Strategies as a Focus of Voluntary Disclosure”,*(in Italian) “IRTop”, II° year, n.1., January-March.

***2003*** *“Models of Financial Disclosure on the Internet: a Survey of Italian Companies”,*Paper n. 24,Department of “Economia Aziendale”, University of Brescia (in Italian).

***2002*** *“Cost Accounting in the Ansaldo Company (1935-1950)*”, (in Italian), “Contabilità e CulturaAziendale”, Vol. II, n.2.

***2002*** “*The Value Creation and Diffusion via the Web. A Novel Approach to the Use of Internet for**Disclosure of Financial Information*” (in Italian), “Analisi Finanziaria” (Financial Analysis), n.45, 1stquarter.

***2001*** “*Financial Reports on the Net: Internet and the Financial Reports of the Listed Companies*”, (inItalian) “Rivista dei Dottori Commercialisti” (Professional Accountants Review), January-February.

***2000*** *“Internet Exploitation for financial disclosure: the Italian Listed Companies*”, (in Italian) AnalisiFinanziaria (Financial Analysis), 40, 4th quarter.

*Chapters in Books:*

**2015** “The Pros and Cons of XBRL Adoption in Italy: A Field Study”, with P. Ramassa, and E.Roncagliolo, “Strenghtening information and control systems – The synergy between information technology and accounting models” D. Mancini, R.P. Dameri, E. Bonollo (eds.), Springer, forthcoming.

***2014*** “Performance disclosure in the real estate industry”, (in Italian) with A. Quagli, GSA Aidea.

***2014*** “*How to face the uncertainty in the future cash flow estimation*”, (in Italian), with A. Quagli,“Uncertainty in the firm valuation” S. Marasca (ed.), Giuffrè, Milan.

***2013*** “*Employees benefits under IFRS*”, (in Italian) AA.VV., “International Financial ReportingStandards: peculiarity and structure”, Giappichelli, Turin.

***2008*** *“Tangible and intangible assets and the impairment test”*(in Italian) with A. Quagli-K. Corsi-F.Meini, in L. Marchi - N. Castellano (ed.), “International Accounting Standards and management control systems”, Franco Angeli, Milan.

***2006*** *“The shareholders’ equity”*(in Italian), S. Azzali – M. Allegrini – A Gaetano – M. Pizzo – A Quagli(ed.), “International Accounting Standards”, Giappichelli, Turin.

***2006*** *“ The adoption of IFRS 2 in the Annual Reports of 2005”,*with P. Ramassa, in A. Quagli (ed.),“The adoption of IAS/IFRS in Italy: the Share-Based Payment”, Giappichelli, Turin.

***2006*** *“The accounting treatment evolution”*(in Italian), with P. Ramassa, in A. Quagli (ed.), “Theadoption of IAS/IFRS in Italy: the Share-Based Payment”, Giappichelli, Turin.

***2006*** *“Evaluation and accounting methods for IFRS 2”*(in Italian), in P. Andrei (ed.), “The adoption ofIAS/IFRS in Italy: effects on accounting and management problems”, Giappichelli, Turin.

***2006*** *“The impact of IFRS 2 on the annual reports of Italian companies”,*(in Italian), in P. Andrei (ed.),“The adoption of IAS/IFRS in Italy: effects on accounting and management problems”, Giappichelli, Turin.

***2006*** *“The IFRS 2: consistency with accounting theory and evaluation methods”*(in Italian), with P.Ramassa, in proceedings of “Aidea Giovani Napoli, March 2005”, Franco Angeli, Milan.

***2006*** *“Stock option plans in Italy: does earnings management matter?*(with A. Quagli and P. Ramassa,in proceedings of “Emerging issue in international accounting and business conference 2006”, Padua, July, 20-22.

***2005*** *“The Supply Process”*(in Italian), in A. Quagli-P. Dameri-I. Inghirami, (2005) (ed.) “ManagerialInformation Systems”, Milan, Franco Angeli.

***2004*** *“Theoretical Models of Voluntary Disclosure”*(in Italian), in A. Quagli–C. Teodori (2004) (ed.),“Voluntary Disclosure”, Milan, Franco Angeli.

***2004*** “*The Fashion Industry*” (in Italian), in A. Quagli–C. Teodori (2004) (ed.), “Voluntary Disclosure”,Milan, Franco Angeli.

***2003*** *“Intangibles Disclosure and Accounting Treatment: a Comparison with U.S. GAAP”*(in Italian), inMarchi L. (2003) (ed), “Intangibles and Voluntary Disclosure”, Milan, Franco Angeli.

***2003*** *“ Financial Information Demand on Capital Markets: an Empirical Analysis*”, (in Italian), in SalvioniD. M. (2003) (ed), “ *Corporate Financial Disclosure Transparency and Effectiveness”,* Turin*,* Giappichelli.

***2001*** “*The hi-tech industry*” in Anselmi, L. and Lanzara, R. (2001) (ed), “Advanced ways in the TuscanSME*”* , Collana di studi economico-aziendali E.Giannessi, Milan, Giuffré.

***2001*** “*Listed Companies Behavior*” in Quagli, A. (2001) (ed), “Internet and Financial Disclosure”*,*Milan,Franco Angeli.

***Course owner (at University):***

***2014-2015 (academic year)***

* + Bookkeeping and Accounting – University of Genoa
	+ Accounting of Corporate Taxation and Business Combinations – University of Genoa

***2013-2014 (academic year)***

* + Bookkeeping and Accounting – University of Genoa
	+ Accounting of Corporate Taxation and Business Combinations – University of Genoa

***2012-2013 (academic year)***

* + Bookkeeping and Accounting – University of Genoa
	+ Accounting of Corporate Taxation and Business Combinations – University of Genoa

***2011-2012 (academic year)***

* + Bookkeeping and Accounting – University of Genoa
	+ Accounting of Corporate Taxation and Business Combinations – University of Genoa

***2010-2011 (academic year)***

* + Business Administration 1 (regular teaching) - University of Trento

***2009-2010 (academic year)***

* + Management Accounting (regular teaching) – University of Trento;
	+ Business Administration 1 (regular teaching) - University of Trento;

***2008–2009 (academic year)***

* + - Business Administration 1 (regular teaching) University of Trento;
		- Business Administration 2 (regular teaching) - University of Trento;

***2007-2008 (academic year)***

* + - * Management Accounting (regular teaching) – University of Trento;
			* Business Administration 2 (regular teaching) - University of Trento;

***2006-2007 (academic year)***

* + - * Management Accounting (regular teaching) - University of Trento;
			* Business Administration 2 (regular teaching) - University of Trento;

***2005-2006 (academic year)***

* + - * Business Administration 2 (regular teaching) – University of Trento;

***2004-2005 (academic year)***

* + - * Organization of Information Systems (temporary teaching) - University of Pisa.

Genoa, January 2015

Francesco Avallone

PAOLA RAMASSA

Education and academic position

December 2014 –Today, University of Genoa:

**Associate professor of Accounting**

Department of Economics and Business Studies (DIEC) – School of Social Sciences

November 2008 – November 2014, University of Genoa:

**Assistant professor of Accounting**

Department of Economics and Business Studies (DIEC) – School of Social Sciences

January 2005 – December 2007, University of Parma:

**PhD program in Accounting and Corporate Reporting** (with full scholarship)PhD thesis: The firm perspective in financial communication processes… Supervisor: Prof. Alberto Quagli

Final exam passed on March 12 2008

September 1999 – March 2004 University of Genova:

**Master’s degree in Business Administration** (laurea quadriennale in Economia e Commercio, indirizzo aziendale)Final mark: 110/110 with honours

Average mark: 29,6/30

Dissertation: The evolution of accounting languages: the eXtensible Business Reporting Language (XBRL)

September 2003 - November 2003: **Intership** at **Procter & Gamble** (**Geneva**) Position: financial analyst (competitive intelligence for Iams Europe)

July 2002 - September 2002: **Temporary research contract, Regione Liguria** Data collection and analysis for a field research on trade in the Province of Genoa

September 1994 – June 1999 Liceo Classico Andrea D’Oria:

High school diploma, classical studies (Diploma di Maturità Classica) Final mark: 100/100

Visiting period, doctoral and post-doctoral workshops

September 2011: Econometrics summer school (advanced course), Sdipa – University of Calabria

September 2010: Econometrics summer school, Sdipa – University of Calabria

November - December 2007: Visiting period at Heriot Watt University (Edimburgo) Hosting professor: Prof. Claire Marston

January 2007: AIDEA school on research methodology, Venice

September 2004: AIDEA summer school on teaching methodology, Pinerolo

Research activities

Member of the Working group of SIDREA (Società Italiana dei Docenti di Ragioneria e di Economia Aziendale) “Guidelines for management control”

Coordinator: Prof. Luciano Marchi

“Navigando di bolina – Value award” (2015)

Funded by: Ernst and Young and Banca Carige

Scientific directors: Prof. Alberto Quagli, Prof. Francesco Avallone, Prof. Paola Ramassa

 “Education and placement of Department of Economic and Business Studies graduates” (2015) Funded by: Department of Economics and Business Studies

Scientific director: Prof. Paola Ramassa

“XBRL: empirical evidence of the impact on users and preparers” (2014) Funded by: University of Genoa

Scientific director: Prof. Francesco Avallone

Member of the Working group of AIDEA (Accademia Italiana di Economia Aziendale) “Taxonomy of business studies” Representative in the Directive Board: Prof. Alessandro Danovi

Coordinators: Prof. Elio Borgonovi and Prof. Alberto Quagli

“Corruption in Italy: Determinants and consequences for firms” Funded by: University of Genoa

Scientific director: Dr. Claudia Gabbioneta

“Technology transfer and spin-off of the University of Genoa: valorizzazione, economic impact on the area and critical success factors” (2012)

Funded by: University of Genoa

Scientific director: Prof. Alberto Quagli

“Impairment write-off e analysts’ estimates. Can disclosure quality and opportunistic behaviors influence their relationship?” (2012)

Funded by: University of Genoa

Scientific director: Prof. Francesco Avallone

“ Forward-looking and historical financial communication: intergration and impact on the quality of financial analysts’ reports” (2010)

Funded by: University of Genoa

Scientific director: Dr. Paola Ramassa

“Tax rate determination in small Ligurian firms” (2010)

Funded by: Associazione degli Industriali della Provincia di Genova (2010)

Scientific director: Prof. Alberto Quagli

“Value creation and conservation in Ligurian firms” (2009-2010)

Funded by Banca Passadore and KPMG, in cooperation with Confindustria Liguria Scientific director: Prof. Alberto Quagli

Member of the Working group of AIDEA (Accademia Italiana di Economia Aziendale) “XBRL and continuous audit: new tools and approaches for firm reporting and governance”

Representative in the Directive Board: Prof. Luciano Marchi

Coordinator: Prof. Stefano Zambon

“Annual report information quality and international accounting standards (Ias/Ifrs)” Funded by: the Italian Ministry of Education, University and Research (MIUR) (PRIN 2007) Scientific director of the research program: Prof. Claudio Teodori

Scientific director of the Genoa research unit: Prof. Alberto Quagli

Member of the Working group of AIDEA (Accademia Italiana di Economia Aziendale) “Communication to financial markets”

Representative in the Directive Board: Prof. Luciano Marchi

Coordinator: Prof. Saverio Bozzolan

Member of the Working group of AIDEA (Accademia Italiana di Economia Aziendale) “Education needs of Italian firms in Business Administration”

Representative in the Directive Board: Prof. Umberto Bocchino

Coordinator: Prof. Alberto Quagli

“International accounting standards and unlisted companies: opportunities, constraints, and economic effects”

Funded by: PriceWaterhouseCoopers (2007)

Scientific director: Prof. Alberto Quagli

“Benetton Interactive Business Model” (2006) Funded by: Benetton Group

Scientific director: Prof. Alberto Quagli

“The adoption of international rules for stock option recognition and the impact on the behaviour of Italian companies” Funded by: the Italian Ministry of Education, University and Research (MIUR) (PRIN)

Scientific director of the research program: Prof. Paolo Andrei

Scientific director of the Genoa research unit: Prof. Alberto Quagli

“Corporate web reporting: the behaviours of users, informational intermediaries and unlisted companies”

Funded by: the Italian Ministry of Education, University and Research (MIUR) (PRIN)

Scientific director of the research program: Prof. Claudio Teodori

Scientific director of the Genoa research unit: Prof. Alberto Quagli

Selected publications

AVALLONE F., RAMASSA P., RONCAGLIOLO E. (2015), *The Pros and Cons of XBRL Adoption in Italy: A Field Study*, in MANCINI D., DAMERI R.P., BONOLLO E., (eds.), “Strenghtening information and control systems – The synergy between information technology and accounting models”, Springer, forthcoming.

AVALLONE F., GABBIONETA C., RAMASSA P., (2015), *L’impairment test sull’avviamento in Europa: modelli di comportamento* *in una prospettiva pluriennale (The impairment test on goodwill in Europe: behavioral models in a multi-year perspective)*,in “Rivista Italiana di Ragioneria e di Economia Aziendale”, n.1, 36-55.

QUAGLI A., RAMASSA P., D’ALAURO G. (2015), *The New European Directive and the Balance between Users and Preparers*, in “European Journal of Economics, Finance and Administrative Sciences”, vol. 72, February, 55-74.

AVALLONE F., RAMASSA P., RONCAGLIOLO E. (2014), *Field Evidence on XBRL Adoption: Who Benefits?*, in TORRE T., ROSSIGNOLI C. (eds.), “Proceedings of ITAIS 2014 – Digital Innovation and Inclusive Knowledge in Times of Change”, ISBN: 978-88-6685-008-3 (abstract in atti di convegno).

RAMASSA P., (2014), *La pressione fiscale sulle aziende: i risultati di un’analisi empirica sul tax rate effettivo (The tax burden* *on firms: results of an empirical analysis on the effective tax rate)*, in “Amministrazione & Finanza”, n.8, 55-63.

AVALLONE F., QUAGLI A., RAMASSA P., (2014), *The Effects of Accounting Treatment and Financial Crisis on the Stock Option* *Plans of Italian Companies*, in “Economic and Business Review”, vol. 16, n. 1, 77-95.

RAMASSA P., (2012), *La comunicazione integrata: linee guida per la redazione del bilancio (The integrated communication:* *guidelines to prepare the annual report)*, in “Amministrazione & Finanza”, n.2, 19-26.

RAMASSA P., (2011), *Case study method in financial communication studies: A review and a systemic approach proposal*, in “Financial Reporting”, n.2, 63-93.

QUAGLI A., RAMASSA P., (2011), *L’efficacia delle tassonomie tra esigenze di standardizzazione e prassi aziendale* *(Taxonomy effectiveness between standardization needs and firm practice)*, in ZAMBONS., (a cura di), “XBRL e informativaaziendale. Traiettorie, innovazioni e sfide *(XBRL and corporate reporting. Trends, innovations, and challenges)*”, Milano, Franco Angeli, 147-160.

RAMASSA P. (2010), *Misurazione della performance e creazione di valore: profili metodologici della ricerca (Performance* *measurement and value creation: research methodology)***,**in Quagli A., Ramassa P. (a cura di), “Creazione emantenimento del valore nelle aziende liguri *(Value creation and conservation in Ligurian firms)*”, Milano, Franco Angeli, 79-98.

AVALLONE F., RAMASSA P., (2009), *Il piano strategico e la sua integrazione con l’informativa periodica (The strategic plan* *and its integration with periodic reporting)*, in “Financial Reporting”, n. 3, 123-162.

AVALLONE F., RAMASSA P., (2006), *Alcune problematiche applicative dell’IFRS 2 alla luce della diffusione dei piani di stock* *option in Italia (Some application issues of IFRS 2 in the light of stock option plan diffusion in Italy)*, in “Rivista dei DottoriCommercialisti”, n. 4, 769-811.

AVALLONE F., QUAGLI A., RAMASSA P., (2006), *Stock Option Plans in Italy: Does Earnings Management Matter?*, in “Proceedings of ‘Emerging Issues in International Accounting & Business Conference 2006”, Padova, 20-22 luglio, 728-750.

RAMASSA P., (2006), *Le caratteristiche dei piani di remunerazione a base azionaria in Italia (Features of share-based* *compensation plans in Italy)*, in QUAGLIA., (a cura di), “L’adozione degli IAS / IFRS in Italia: i piani di remunerazione abase azionaria (The adoption of IAS/IFRS in Italy: share-based compensation plans)”, Torino, Giappichelli, 21-54.

RAMASSA P., (2005), *Le potenzialità dell’eXtensible Business Reporting Language (Xbrl) nella comunicazione finanziaria* *(XBRL potential for financial communication)*, in QUAGLIA., TEODORIC., (a cura di), “I siti web e la comunicazione aimercati finanziari. Gli strumenti e gli intermediari”, Milano, Franco Angeli, 51-101.

RAMASSA P., (2004), *L’eXtensible Business Reporting Language (Xbrl): un nuovo linguaggio per la comunicazione* *finanziaria* (eXtensible Business Reporting Language (Xbrl): a new language for corporate reporting*)*, in “Revisionecontabile”, n.58.

Teaching activities

*In undergraduate courses (Department of Economics and Business Studies – Univerisity of Genoa):*

**Financial accounting:**

o

o

Course owner from 2009-2010 to present

Teaching activity from 2004-2005 to 2008-2009

**Management control:**

o

o

Course owner from 2014-2015 to present

Teaching activity from 2004-2005 to 2006-2007

**Advanced financial accounting:**

o Teaching activity from 2004-2005 to. 2010-2011

**Financial statement analysis:**

o Teaching activity from 2007-2008 to 2010-2011

*In postgraduate courses and PhD programs:*

**PhD in Economics**

*Department of Economics and Business Studies – Univerisity of Genoa*:

2014 and 2015

**Tirocinio formativo attivo (TFA) – classe A017 (Discipline economico-aziendali) (postgraduate course for high school professors)**

Organized by: University of Genoa

edition: 2014-2015

“The firm accounting system”: course owner

**Master in Business Administration – MBA (in English)**

Organized by: Department of Economics and Management, University of Pisa

editions: 2010, 2011, 2012, 2013, 2014

**Master in Finance and Management Control**

Organized by: Department of Economics and Management, University of Pisa

editions: 2010, 2011

**Master in Auditing and Internal Control**

Organized by: Department of Economics and Management, University of Pisa

editions: 2010, 2011

**Master for Corporate Legal Expert** Organized by: University of Genoa editions:2007, 2008, 2009

**Master in Management in the agro-industrial industry** Organized by: Consorzio Genova Formazione editions: 2007, 2008, 2009

**Master in managment control and ERP systems with particular reference to logistic applications** Organized by: University of Genoa

edition:2006

Other positions held

Member of the Società Italiana dei Docenti di Ragioneria ed Economia Aziendale (SIDREA) Member of Accademia Italiana di Economia Aziendale (AIDEA)

Member of the European Accounting Association (EAA) Reviewer, Financial Reporting

Reviewer, Management Control

Reviewer, Rivista Italiana dei Dottori Commercialisti

Languages

**Italian: Mother tongue**

**English: Fluent (written and oral)**

**French:** Fluent (written and oral)

Genoa, July 2015

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