

Curriculum Vitae  
**NICOLA DALLA VIA**

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### **ACADEMIC EXPERIENCE**

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2022 - present	Assistant Professor in Accounting (RTD-B), Free-University of Bozen-Bolzano
2019 – 2022	Assistant Professor in Accounting (RDT-A), Free-University of Bozen-Bolzano 2021 Italian National Scientific Habilitation (ASN) as Associate Professor in Accounting (13/B1, SECS-P/07 Economia Aziendale) valid until 12 May 2030
2018-2019	Visiting Researcher, Rotterdam School of Management, Erasmus University
2012-2018	Assistant Professor of Management Accounting, Rotterdam School of Management, Erasmus University
2008-2012	Ph.D. candidate and lecturer, Ca' Foscari University Venice

### **EDUCATION**

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2012	Ph.D. in Business (Economia Aziendale) at Advanced School of Economics and European Doctorate, Ca' Foscari University Venice, Italy
2011	Visiting Ph.D. Scholar, Rotterdam School of Management, Erasmus University, The Netherlands
2008	MSc (Laurea magistrale) in “Management e Consulenza Aziendale” (Management and Business Consultancy), University of Trento, Italy
2006	BS (Laurea Triennale) in “Economia e Diritto” (Economics and Law), University of Trento, Italy

### **ACADEMIC TEACHING**

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2023	Sustainability Accounting and Integrated Reporting (MSc in Accounting and Finance, in English), Free University of Bozen-Bolzano
2023	CMA Preparation (MSc in Accounting and Finance, in English), Free University of Bozen-Bolzano
2021 – present	Managerial Accounting (BSc in Tourism, Sport and Event Management, in English), Free University of Bozen-Bolzano
2019 – present	Accounting for Decision Making (BSc in Informatics and Management of Digital Business, in English), Free University of Bozen-Bolzano
2019 – present	Supervision of Bachelor and Master theses, Free University of Bozen-Bolzano
2020 – 2021	Financial and operations decision making – M2 Management Accounting (BSc in Tourism, Sport and Event Management, in English), Free University of Bozen-Bolzano

2020	IMA Preparation (MSc in Accounting and Finance, in English), Free University of Bozen-Bolzano
2019	Financial Statement Analysis (BSc in Economics and Management, in Italian), Free University of Bozen-Bolzano
2016 – 2018	Accounting Analytics (MSc in Accounting and Financial Management, postgraduate), RSM Erasmus University
2013 – 2018	Accounting (MSc in Management, postgraduate), RSM Erasmus University
2013 – 2018	Accounting Information Systems (MSc in Accounting and Financial Management, postgraduate), RSM Erasmus University
2013	International Finance and Control (MSc in Accounting and Financial Management, postgraduate), RSM Erasmus University
2013	Research Training and Bachelor Thesis (BSc International Business Administration, undergraduate)
2012 – 2018	Supervision of more than 100 MSc theses, RSM Erasmus University
2009 – 2011	International Financial and Management Accounting (MSc course, postgraduate), Teaching Assistant, Ca' Foscari University Venice

## **TEACHING CERTIFICATES**

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- 2014 Teaching in English C1
- 2014 Education on Stage. It focuses on advanced teaching techniques such as theatrical gestures and explanation, interaction, and keeping up attention with style change.
- 2013 University Teaching Qualification (UTQ/BKO). It is a certificate of didactic competence for teachers in Dutch universities.

## **RESEARCH INTERESTS**

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Management Accounting, Sustainability Accounting and Assurance, Behavioral Accounting

## **MAIN PUBLICATIONS**

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“Le teorie comportamentali nello studio dei sistemi di controllo”, in Marasca, S., Castellano, N., & Presti, C. (Eds.), *Scritti in Onore di Luciano Marchi – Volume III Controllo di gestione* (pp. 55-68), Giappichelli Editore, Torino, ISBN 978-88-921-9531-8, 2021.

“Enterprise Risk Management in The Netherlands”, in Maffei, M. (Ed.), *Enterprise Risk Management in Europe* (pp. 95-111), Emerald Publishing Limited, ISBN 9781838672461, 2020.

“XBRL for Business Reporting. Reference Framework, Network Analysis, and New Trends”, FrancoAngeli, Milano, ISBN 978-88-351-1036-1, 2020.

“The relative role of firm incentives, auditor specialization, and country factors as antecedents of non-financial audit quality” (with Perego, P.), *Auditing: A Journal of Practice & Theory*, 39, pp. 75-104, 2020. <http://dx.doi.org/10.2308/ajpt-18-085>

“L’analisi dei processi aziendali con la tecnica del Process Mining”, *Controllo di Gestione*, vol. 5, pp. 41-52, 2019.

“How accountability influences information search processes and decision quality” (with Perego, P. and van Rinsum, M.), *Accounting, Organizations and Society*, vol.75, pp. 79-91, 2019. <http://dx.doi.org/10.1016/j.aos.2018.10.001>

“Determinants of conflict minerals disclosure under the Dodd-Frank Act” (with Perego, P.), *Business Strategy and the Environment*, vol.27, no.6, pp. 773-788, 2018. <http://dx.doi.org/10.1002/bse.2030>

“Investigación sobre comportamiento y toma de decisiones en contabilidad: evolución y perspectivas” (with Basel, J.S. and Rico Bonilla, C.O.), *Revista Internacional Legis de Contabilidad & Auditoría*, vol.72, pp. 11-58, 2017.

“Internal Reporting with XBRL Global Ledger” (with Garbellotto, G.), *Strategic Finance*, October, pp. 46-53, 2015.

“Sticky cost behavior: Evidence from small and medium sized companies” (with Perego, P.), *Accounting and Finance*, vol.54, no.3, pp. 753-778, 2014. <http://dx.doi.org/10.1111/acfi.12020>

“Can neuroscience inform management accountants?” (with Hartmann, F.G.H., Kramer, S., Slapnicar, S. and Bosman, C.V.), *Financial Management*, June, 2012.

Three Essays in Behavioral Management Accounting, Doctoral Dissertation, Ca' Foscari University of Venice, Venezia, 2012.

“Il linguaggio XBRL GL a supporto del controllo di gestione e del reporting interno”, in Zambon, S. (ed.), *XBRL e informativa aziendale. Traiettorie, innovazioni e sfide* (pp. 254-285), FrancoAngeli, Milano, ISBN 978-88-568-2314-1, 2011.

## RESEARCH FUNDING

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2022	Contract for research project commissioned by Confidi Alto Adige and Camera di Commercio Bolzano (€40,000): “Business sustainability: competitive and financial advantages”. PI: Nicola Dalla Via.
2021	Internal CRC grant of €75,292 by the Free University of Bozen-Bolzano. Research project on “Sustainable Accounting and Responsible Investment”. Co-I: Nicola Dalla Via.
2021	Contract for research project commissioned by TT Tecnosistemi Spa (€25,000): “The evolution of the business model towards B Corp and benefit corporation in the IT industry”. PI: Nicola Dalla Via.
2019	Internal grant of €9,500 by the Free University of Bozen-Bolzano. Research project on “Assurance of non-financial disclosure”.
2019	Team member of the research group “IPN 84 - Social Impact of Collective Ownership in the Alpine Areas-SICO”. Project funded by GECT Euregio Tirolo-Alto Adige-Trentino. Participants: University of Trento, Free University of Bozen-Bolzano, Austrian Academy of Sciences. Coordinator: prof. Ericka Costa (University of Trento)
2013	Grant of £25,000 by the Chartered Institute of Management Accountants (with Frank Hartmann, Stephan Kramer, Sergeja Slapnicar, Conrado Bosman). Research project on “The application of neuroscientific methods in management accounting research”.

## **RECENT CONFERENCES AND RESEARCH WORKSHOPS**

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“Enterprise risk management in Europe: A comparative analysis of the impact of ERM on company performance and shareholder value”, invited presentation at a workshop organized by ANRA (Associazione Nazionale dei Risk Manager e Responsabili Assicurazioni Aziendali – National Association of Risk Manager), November 2021.

“Eye-tracking experiments in accounting research”, invited seminar at Monash Business School, Caulfield East, Australia, September 2021.

“The relative role of firm incentives, auditor specialization, and country factors as drivers of non-financial audit quality”, paper presented at 39th Annual Congress of the European Accounting Association, Maastricht, May 2016, 22nd International Symposium on Audit Research (ISAR), Singapore, June 2016, 6th Workshop on Audit Quality, Florence, September 2016, 9th Financial Reporting Workshop, Bologna, June 2018.

“How accountability influences investment decision quality in a balanced scorecard setting: An eye-tracking experiment”, paper presented at 9th Conference on New Directions in Management Accounting, Brussels, December 2014, 38th Annual Congress of the European Accounting Association, Glasgow, April 2015, AAA Management Accounting Section Midyear Meeting, Dallas, January 2016.

“Determinants and value relevance of conflict minerals disclosure quality: First evidence under the Dodd-Frank Act”, paper presented at 40th Annual Congress of the European Accounting Association, Valencia, May 2017.

## **MEMBERSHIPS AND REFEREE ACTIVITIES**

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Memberships: Accademia Italiana di Economia Aziendale (AIDEA); Società Italiana dei Docenti di Ragioneria e di Economia Aziendale (SIDREA); American Accounting Association (AAA); European Accounting Association (EAA); European Institute of Advanced Studies in Management (EIASM); Institute of Management Accountants (IMA)

Ad-hoc Reviewer: Abacus; Accounting and Finance; Accounting in Europe; Australian Journal of Management; Business Strategy and the Environment; IMA Educational Case Journal; Journal of Applied Accounting Research; Journal of Business Ethics; Journal of Management and Governance; Management Control; The International Journal of Accounting; Review of Managerial Science; Routledge Books; AAA Management Accounting Section Midyear Meeting; AAA Accounting Information Systems Midyear Meeting; International Symposium on Accounting Information Systems; Conference of the Italian Chapter of Association for Information Systems

## **SERVICE**

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- Academic coordinator of the partnership “SAP University Alliances”, 2019 – present
- Coordinator of the agreement with the Institute of Management Accountants (IMA) and organizer of the Certified Management Accountant (CMA) preparation course within the MSc Accounting and Finance curriculum, 2020 – present
- Coordinator of relations with Scuola di Alta Formazione (SAF) Triveneta about the preparation courses for the professional certifications, 2019 – present
- Thematic lectures and orientation activities for schools and high-school students, 2021 – present

- Organization of the workshop “Crisi d’impresa: minaccia o opportunità?”, 10 February 2022, sponsored by hotel Laurin
- Organization of the workshop “Il Transfer Pricing nelle PMI: aspetti applicativi”, 24 May 2019, sponsored by bureau Plattner
- Contributor of the American Institute of CPAs (AICPA) Auditing Data Standards (ADS) working group (mapping between XBRL GL taxonomy and ADS items), 2016 – 2019
- Technical Editor of the XBRL Global Ledger Taxonomy Framework 2017 and Technical Editor of the XBRL Global Ledger Multi-language Labels Taxonomy Files, 2011 – present
- Member of the XBRL GL (Global Ledger) Working Group of XBRL International, Inc., 2009 – present
- Expert nominated by XBRL International for the working group of the Technical Committee ISO/PC 295 (Audit Data Collection), 2015 – 2016

## **OTHER SKILLS AND IT CERTIFICATIONS**

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SAP Certified Business Associate with SAP ERP 6.0

Eye-tracking software, Python programming, R programming, SmartPLS, SPSS, Stata, Qualtrics, SAP ERP, SAP Predictive Analytics, Structural Equation Modeling (SEM) with AMOS, Tableau.

## **LANGUAGES**

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English: certificate Cambridge CAE (CEFR level C1), certificate Teaching in English C1.

German: Goethe-Zertifikat A2.

Italian: mother tongue

French: basic

Bolzano-Bozen, April 2023

Nicola Dalla Via