

Luca Menicacci

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Research Gate: <https://www.researchgate.net/profile/Luca-Menicacci>

Google Scholar: <https://tinyurl.com/2p8wrba8>

ACADEMIC APPOINTMENTS

Free University of Bozen-Bolzano

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|-------------------------------------|--------------|
| - Assistant Professor in Accounting | 2022-present |
| - Adjunct Professor in Accounting | 2021-2022 |
| - Teaching Assistant in Accounting | 2018-2021 |

University of Naples “Parthenope”

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| - Academic Expert in Accounting | 2008-2009 |
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EDUCATION

University of Pisa

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| - PhD in Business Administration & Management
<i>stream in Financial Accounting: Taxation.</i> | 2017-2021 |
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University of Florence

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| - Master in Accounting <i>cum laude</i> | 2004-2006 |
| - Bachelor in Business Administration <i>cum laude</i> | 2001-2004 |

RESEARCH PAPERS / MONOGRAPHS

Peer-reviewed Papers

1. “Negative media coverage on ESG issues and corporate tax avoidance” (with Simoni L.), *Sustainability Accounting, Management and Policy Journal*, 2024, Vol. 15 No. 7, pp. 1-33 (ABS: 2; ANVUR: A), DOI: 10.1108/SAMPJ-01-2023-0024;
2. “At What Cost? Environmental Regulation and Corporate Cash Holdings” (with Alexander, A., De Vito, A.), *Finance Research Letters*, 2023, DOI: 10.1016/j.frl.2023.104960 (ABS: 2; ANVUR: A);
3. “Financial reporting and book-tax conformity: a review of the issues” *Financial Reporting*, 1/2022, DOI: 10.3280/FR2022-001002 (ANVUR list, AIDEA: A).

Peer-reviewed Monographs

4. “Book-Tax Conformity in the IFRS Era: Evidence from Italian Listed Companies”, *Accounting and Business Studies (AIDEA Series)*, Franco Angeli, 2022, ISBN 9788835140153.

Working Papers:

1. “Investment decisions of private firms under a bonus depreciation provision” (*under review 2nd round, Journal of Management and Governance*);
2. “Tax avoidance implications of labor regulation: Evidence from the Italian Jobs Act” (with Alexander, A., Ambrosini, F., *submitted to Accounting in Europe*).
3. “Book-tax conformity and corporate investment: Taking evidence global” (with Alexander, A., De Vito, A., Perdichizzi, S.).

Doctoral Thesis

1. "Book-Tax Conformity under IFRS: Impacts on Accounting Quality", *joint PhD program in Business Administration and Management, University of Pisa - University of Florence - University of Siena, 2021.*

Books edited

1. "Il bilancio per le piccole e medie imprese", (Menicacci, L. ed.), Il Sole 24 Ore, 2024, ISBN 0200158524025.

Chapters in books

1. "Le prassi nazionali e internazionali in tema di crisi" (Crovini, C., Menicacci, L., Ricciardi, A., Simoni, L., Tommaso, S.) in Fellegara, A., Giunta, F., Paolini, A., Teodori, C. (ed.), *Le parole della crisi. La lettura degli aziendalisti italiani*, Franco Angeli, 2023.

Articles in other scientific journals (ANVUR)

1. "Il reporting di sostenibilità alla luce della Direttiva CSR: il ruolo della relazione sulla gestione" (with Bonacchi M.), *Controllo di Gestione*, n. 2/2024, Ipsoa-Wolters Kluwer
2. "Tax disclosure e informativa non finanziaria: come comunicare la sostenibilità fiscale", *Controllo di Gestione*, n. 6/2023, Ipsoa-Wolters Kluwer
3. "Decisioni manageriali e fiscalità d'impresa: un approccio strategico" (with De Vito A.), *Controllo di Gestione*, n. 1/2022, Ipsoa-Wolters Kluwer
4. "Comunicazione finanziaria in tempi di Covid-19: il Narrative Reporting come fonte di vantaggio competitivo" (with Bonacchi M.), *Controllo di Gestione*, 5/2020, Ipsoa-Wolters Kluwer
5. "Un iper-ammortamento a misura di PMI", in *Bilancio e Reddito d'Impresa*, 3/2019, Ipsoa
6. "PMI e reporting: il divenire prevedibile" (with Bonacchi M.), *Controllo di Gestione*, 5/2018, Ipsoa-Wolters Kluwer
7. "Principi Italiani di Valutazione e bilancio d'esercizio", in *Bilancio e Reddito d'Impresa*, 12/2017, Ipsoa-Wolters Kluwer
8. "Nuovo regime contabile per imprese minori: profili applicativi", in *Bilancio e Reddito d'Impresa*, 7/2017, Ipsoa-Wolters Kluwer
9. "Regime di cassa e reddito d'impresa in contabilità semplificata", in *Bilancio e Reddito d'Impresa*, 2/2017, Ipsoa-Wolters Kluwer
10. "Bilanci preventivi: la stima delle imposte previsionali", *Bilancio e Reddito d'Impresa*, 1/2017, Ipsoa-Wolters Kluwer
11. "Bilanci infrannuali: il calcolo delle imposte di periodo", *Bilancio e Reddito d'Impresa*, 11/2016, Ipsoa-Wolters Kluwer
12. "Il principio di derivazione dopo la riforma del bilancio d'esercizio", *Bilancio e Reddito d'Impresa*, 6/2016, Ipsoa-Wolters Kluwer
13. "Nuovo bilancio d'esercizio ed analisi esterna: prime riflessioni sull'impatto del D.lgs. 139/2015" (with Bonacchi M.), *Controllo di Gestione*, 1/2016, Ipsoa-Wolters Kluwer
14. "La redazione del business plan di un centro fitness" (with Bonacchi M.), *Controllo di Gestione*, 1/2016, Ipsoa-Wolters Kluwer

Articles in professional journals

1. “Partecipazioni immobilizzate: la verifica di recuperabilità nei bilanci OIC”, *Guida alla Contabilità & Bilancio*, 3/2020, Il Sole 24 Ore
2. “Finanziamenti soci tra postergazione e principi contabili”, *Guida alla Contabilità & Bilancio*, 11/2019, Il Sole 24 Ore
3. “La relazione sulla gestione: il bilancio oltre i dati contabili”, *Guida alla Contabilità & Bilancio*, 9/2019, Il Sole 24 Ore
4. “Imposte anticipate e differite: contabilizzazione e iscrizione in bilancio”, *Guida alla Contabilità & Bilancio*, 7-8/2019, Il Sole 24 Ore
5. “Tax Risk Reporting: uno strumento a supporto del management” (with Neri L.), in *Amministrazione & Finanza*, 2/2017, Ipsoa-Wolters Kluwer
6. “La valutazione delle rimanenze tra principi contabili e cost accounting”, *Amministrazione & Finanza*, 8-9/2016, Ipsoa-Wolters Kluwer

SELECTED MEDIA COVERAGE

1. “Le imprese altoatesine sostenibili” (with Bonacchi M., Zanderigo Jona F.), *L’Alto Adige*, 22 maggio 2024.
2. “Si fa presto a dire global minimum tax” (with De Vito A.), *lavoce.info*, 17 aprile 2024.
3. “Decarbonizzazione, governance e sostenibilità: ecco come si comportano le Top 100 altoatesine”, (with Bonacchi M., Zanderigo Jona F.), *Alto Adige Innovazione*, 17 marzo 2024 (URL <https://www.altoadigeinnovazione.it/decarbonizzazione-governance-e-sostenibilita-ecco-come-si-comportano-le-top-100-altoatesine/>)
4. “La global minimum tax ora è legge” (with Bonacchi M.), *L’Alto Adige*, 16 gennaio 2024.
5. Giulio Greco, Book Review. “Luca Menicacci, Book-Tax Conformity in the IFRS era. Evidence from Italian Listed Companies” in *Financial Reporting* 1/2023, pp 135-139, DOI: 10.3280/FR2023-001006.
6. “L’informazione «narrativa» di bilancio in tempi di Covid-19” (with Bonacchi M.), *Commercialista Veneto*, 255/2020
7. “Il vantaggio competitivo dell’Alto Adige nel fronteggiare la crisi da Covid-19: Imprese Familiari, Banche di Territorio, Governo Locale” (with Bonacchi M.), *L’Alto Adige*, 26 marzo 2020
8. “Per le imposte anticipate serve il test recuperabilità”, *Il Sole24Ore*, 5 febbraio 2020, Norme&Tributi Focus pag. 9
9. “Relazione sulla gestione: il bilancio oltre i dati contabili”, *Il Sole24Ore*, 5 febbraio 2020, Norme&Tributi Focus pag. 11
10. “La sfida di superare la comunicazione (solo) finanziaria” (with Bonacchi M.), *Toscana24 – Il Sole24Ore*, February 2018, www.toscana24.ilssole24ore.com

CONFERENCES AND WORKSHOPS

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| - 13 th Financial Reporting Workshop - Florence, Italy (University of Florence) | 2023 |
| - 6 th Accounting Summer Camp (University of Padova) | 2023 |
| - 9 th EIASM Accounting and Regulation Workshop – Siena, Italy (University of Siena) | 2023 |
| - 45 th European Accounting Association Annual Congress – Helsinki-Espoo, Finland | 2023 |
| - 12 th Financial Reporting Workshop with SIDREA National Congress- Lucca, Italy (IMT) | 2022 |
| - 44 th European Accounting Association Annual Congress - Bergen, Norway (NHH) | 2022 |

- SIDREA Workshop: Financial Reporting e mercati dei capitali
(University of Bologna) 2021
- 1st Accountability, Sustainability and Governance Workshop
(University of Bristol) 2021
- 4th Accounting Summer Camp (Free University of Bolzano, University of Padova) 2021
- 2nd Accounting Summer Camp (Free University of Bolzano) 2018

SUMMER SCHOOLS

- Summer School in Econometrics of Panel Data (Calabria University) 2020
- Summer School in Data Science
(Free University of Bolzano) 2019
- Summer School in Computational Statistics with R
(Free University of Bolzano) 2019
- SPAR: 8th Doctoral Summer Program in Accounting Research
"Current Issues in Empirical Financial Reporting Research" (WHU Vallendar, Germany) 2019

AWARDS AND FELLOWSHIPS

- Fondazione Cassa di Risparmio di Pistoia e Pescia "Bando Alta formazione 2017"
Title of the project "Corporate taxation and business strategy"
PhD Scholarship 2017-2020

RESEARCH EXPERIENCE

Free University of Bozen-Bolzano

- Team member of the PNRR research project (*bando a cascata*)
"Anti Greenwashing" Spoke 4 "Sustainable Finance"
Project "GRINS - GROWING RESILIENT, INCLUSIVE AND SUSTAINABLE"
(cod. PE0000018 CUP: H73C22000930001) with University of Venezia Ca' Foscari 2024
- Team member of the research project
"Local State-Owned Enterprises"
funded by the Province of Bozen-Bolzano 2024
- Research assistant of the Euregio project
"Social Impact of Collective Ownership in Alpine Areas"
with University of Trento and Austrian Academy of Science 2021
- Research assistant of the internal project
"Creating value with accounting: «new» information for «new» business models" 2019

ASEL Agenzia di Servizi per le Economie Locali (Prato - Italy)

- Research fellow for the project
"Report on financial ratios of textile companies in Prato 2000 -2005" 2008

TEACHING EXPERIENCE

Free University of Bozen-Bolzano

Doctoral degree courses

- Co-instructor, Empirical Finance (6 h/year, English) 2024

Master's degree courses

- Course leader, Advanced Accounting (36 h/year, English) 2022-2023
- Course leader, Lab in CPA Exam (18, h/year Italian) 2021-2024

Bachelor's degree courses

- Course leader, Italian Accounting Standards (36, h/year Italian) 2021-2023
- Course leader, Introduction to Accounting for TSE (48 h/year, English) 2021-2022
- Lecturing Assistant, Introduction to Accounting (36 h/year, English) 2020- 2021
- Lecturing Assistant, Introduction to Accounting for TSE (24 h/year, English) 2021-2022
- Teaching Assistant, Management Accounting (20 h/year, English) 2018-2020

University of Florence

- External Lecturer, International Accounting (20 h/year, *seminars*, Italian) 2018
- External Lecturer, International Accounting (20 h/year, *seminars*, English) 2019

PROFESSIONAL EXPERIENCE

Italian Certified Public Accountant

Financial accounting, Taxation, Business Valuation 2009-2022

Italian Registered Auditor

External Auditor in SMEs 2009-2022

MEMBERSHIPS

AAA (American Accounting Association)

BAFA (British Accounting and Finance Association)

EAA (European Accounting Association)

SIDREA (Società Italiana Docenti di Ragioneria ed Economia Aziendale)

AIAF (Associazione Italiana Analisti Finanziari)

LANGUAGES

Italian: native language

English: advanced (CEFR: C1)

- *Certifications: IELTS, ICFE, ILEC, Language Cert Level 2 ESOL International (Expert C1)*

German: intermediate (CEFR: B1)

- *Certifications: Goethe Zertifikat A2, unibz Language Centre B1*

ACADEMIC SERVICE

Member of the Editorial Board

- Journal of Accounting and Organizational Change 2024
(*Early Career Review Board*)

Reviewer (scientific journals)

- Journal of Management and Governance 2024
- Accounting in Europe 2023-2024
- Scandinavian Journal of Management 2023
- Environmental Science and Pollution Research 2022
- California Management Review 2021
- Consumer Behavior in Tourism and Hospitality 2021

Reviewer (conferences/workshops)

- 7th Accounting Summer Camp (Bozen-Bolzano) 2024
- EUFIN2024 – The Conference of Accounting in Europe (Bologna) 2024
- 6th Accounting Summer Camp (Padova) 2023

Service

Free University of Bozen-Bolzano

- Member of the Organising Committee of the 7th Accounting Summer Camp 2024
- Co-organisation of research seminars in the joint EUREGIO 2024 Accounting Seminar Series, with the University of Innsbruck 2024
- Organisation of research seminars, FMR cluster (Financial Markets and Regulation) 2022-2024
- Thesis supervisor for students of the Master in Accounting & Finance 2021-2024
- Thesis supervisor for students of the Bachelor in Economics & Management 2021-2024

University of Florence

- Thesis supervisor for students of the Master in Accounting & Professional Consulting 2020
- Preparation of workbooks for the course of International Accounting 2019-2020
- TOP500 – PwC & University of Florence 2019-2020

Bozen-Bolzano, July 2024