

# Luca Menicacci

Free University of Bolzano | Faculty of Economics and Management

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

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

## ACADEMIC APPOINTMENTS

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### Free University of Bolzano

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

### University of Naples “Parthenope”

- Academic Expert in Accounting 2008-2009

## EDUCATION

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### University of Pisa

- PhD in Business Administration & Management 2017-2021  
*stream in Financial Accounting: Taxation.*

### University of Florence

- Master in Accounting *cum laude* 2004-2006
- Bachelor in Business Administration *cum laude* 2001-2004

## RESEARCH PAPERS / MONOGRAPHS

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### Peer-reviewed Papers

1. “Financial reporting and book-tax conformity: a review of the issues” *Financial Reporting*, 1/2022

### Peer-reviewed Monographs

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

### Working Papers:

1. “Negative media coverage on ESG issues and corporate tax avoidance” (with Simoni L.)
2. “Switching from a two-book to a one-book system: Do accounting quality and firm value improve?” (with De Vito, A.)
3. “Tax incentives and managerial investment decisions: effectiveness of bonus depreciation provisions”

## OTHER PUBLICATIONS

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### 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*

### Articles in other scientific journals

1. “Decisioni manageriali e fiscalità d'impresa: un approccio strategico” (with De Vito A.), *Controllo di Gestione*, n. 1/2022, Ipsoa-Wolters Kluwer
2. “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
3. “Un iper-ammortamento a misura di PMI”, in *Bilancio e Reddito d'Impresa*, 3/2019, Ipsoa
4. “PMI e reporting: il divenire prevedibile” (with Bonacchi M.), *Controllo di Gestione*, 5/2018, Ipsoa-Wolters Kluwer
5. “Principi Italiani di Valutazione e bilancio d'esercizio”, in *Bilancio e Reddito d'Impresa*, 12/2017, Ipsoa-Wolters Kluwer
6. “Nuovo regime contabile per imprese minori: profili applicativi”, in *Bilancio e Reddito d'Impresa*, 7/2017, Ipsoa-Wolters Kluwer
7. “Regime di cassa e reddito d'impresa in contabilità semplificata”, in *Bilancio e Reddito d'Impresa*, 2/2017, Ipsoa-Wolters Kluwer
8. “Bilanci preventivi: la stima delle imposte previsionali”, *Bilancio e Reddito d'Impresa*, 1/2017, Ipsoa-Wolters Kluwer
9. “Bilanci infrannuali: il calcolo delle imposte di periodo”, *Bilancio e Reddito d'Impresa*, 11/2016, Ipsoa-Wolters Kluwer
10. “Il principio di derivazione dopo la riforma del bilancio d'esercizio”, *Bilancio e Reddito d'Impresa*, 6/2016, Ipsoa-Wolters Kluwer
11. “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
12. “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

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1. “L'informazione «narrativa» di bilancio in tempi di Covid-19” (with Bonacchi M.), *Commercialista Veneto*, 255/2020
2. “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

3. "Per le imposte anticipate serve il test recuperabilità", *Il Sole24Ore*, 5 febbraio 2020, Norme&Tributi Focus pag. 9
4. "Relazione sulla gestione: il bilancio oltre i dati contabili", *Il Sole24Ore*, 5 febbraio 2020, Norme&Tributi Focus pag. 11
5. "La sfida di superare la comunicazione (solo) finanziaria" (with Bonacchi M.), *Toscana24 - Il Sole24Ore*, February 2018, [www.toscana24.ilssole24ore.com](http://www.toscana24.ilssole24ore.com)

## CONFERENCES AND WORKSHOPS

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- 44th 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
- 4<sup>th</sup> Accounting Summer Camp (Free University of Bolzano, University of Padova) 2021
- 2<sup>nd</sup> Accounting Summer Camp (Free University of Bolzano) 2018

## SUMMER SCHOOLS

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- 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

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- Fondazione Cassa di Risparmio di Pistoia e Pescia "Bando Alta formazione 2017"  
Title of the project "Corporate taxation and business strategy"  
PhD Scholarship (€ 56.000) 2017-2020

## RESEARCH EXPERIENCE

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### Free University of Bolzano

- 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

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### Free University of Bolzano

- Course leader, Introduction to Accounting for TSE (48 h/year, English) 2021-2022
- Course leader, Italian Accounting Standards (36, h/year Italian) 2021
- Course leader, Lab in CPA Exam (18, h/year Italian) 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

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### Italian Certified Public Accountant

Financial accounting, Taxation, Business Valuation 2009–2022

### Italian Registered Auditor

External Auditor in SMEs 2009–2022

## MEMBERSHIP

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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

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Italian: native language

English: advanced (CEFR: C1)

German: basic (CEFR: A2)

## ACADEMIC SERVICE

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### Reviewer

- California Management Review 2021
- Consumer Behavior in Tourism and Hospitality 2021
- Environmental Science and Pollution Research 2022

### Service

#### *Free University of Bolzano*

- Thesis supervisor for students of the Master in Accounting & Finance 2021
- Thesis supervisor for students of the Bachelor in Economics & Management 2021

#### *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, June 2022