

Curriculum Vitae
NICOLA DALLA VIA

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Free University of Bozen-Bolzano | Faculty of Economics and Management
Universitätsplatz 1 – piazza Università 1 | 39100, Bozen-Bolzano (Italy) | nicola.dallavia@unibz.it

University website: <https://bit.ly/2X2ErRC>

Google Scholar: <https://bit.ly/2Hzabsv>

Scopus Author ID: 56590093700

ACADEMIC EXPERIENCE

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| 2025 – present | Associate Professor in Accounting, Free-University of Bozen-Bolzano |
| 2022 – 2025 | 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 2033 |
| 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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| 2025 | Business Intelligence and Data Visualization (MSc in Accounting and Finance, in English), Free University of Bozen-Bolzano |
| 2024 | Business Analytics (MSc in Accounting and Finance, 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 |
| 2023 | Measuring and Driving Corporate Performance (MSc in Accounting and Finance, in English), Free University of Bozen-Bolzano |
| 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 – 2023	Managerial Accounting (BSc in Tourism, Sport and Event Management, 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

EXECUTIVE TEACHING

2023-2025	Commissioned teaching by Sparkasse: a series of lectures on sustainability reporting for Sparkasse top managers, employees, and clients.
2023	Commissioned teaching by Confidi Alto Adige and the Chamber of Commerce of Alto Adige on sustainability reporting for five local companies.

TEACHING CERTIFICATES

- 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

Management Accounting, Sustainability Accounting and Assurance, Behavioral Accounting

MAIN PUBLICATIONS

“Exploring the role of management accounting in building sustainability and resilience” (with Rinaldi, L., Mazzola, L., Bonacchi, M., Perego, P.), *CIMA Research Executive Summary*, forthcoming, 2025.

“The dynamics of cost behavior: Unveiling sticky costs in private companies”, *Financial Reporting – Journal of Financial Communication*, 2, pp. 13-46, 2024. <http://dx.doi.org/10.3280/FR2024-002002>

“Il reporting di sostenibilità: gli indicatori per le PMI non quotate”, *Controllo di Gestione*, 21(3), pp. 5-18, 2024.

“I principi di sostenibilità per le Pmi non quotate”, in Menicacci, L., (Ed.), “Il bilancio per le piccole e medie imprese: Principi contabili, sostenibilità ed informativa non-finanziaria” (pp. 38-45), *ISole24Ore*, Milano, ISBN 0200158524025, 2024.

“Le teorie comportamentali nello studio dei sistemi di controllo” (with Collini P.), 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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| 2023 | Contract for research project commissioned by Manteco SpA (€10,000): “Sustainability reporting: new GRI standards and SDGs integration”. PI: Nicola Dalla Via. |
| 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. |
| 2022 | Co-investigator of the research project “Exploring the role of management accounting in building sustainability and resilience”. Project funded by Chartered Institute of Management Accountants (CIMA) (£24,834). PI: Leonardo Rinaldi (Royal Holloway, University of London) |
| 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”. |

MAIN CONFERENCES AND RESEARCH WORKSHOPS

“Nonfinancial target setting: a study on the determinants of carbon emission reduction targets” (with Hannes Geier, Paolo Perego), presentation at 14th EIASM Conference on New Directions in Management Accounting, Milan, Italy (16-18 December 2024).

“Navigating sustainability challenges: accounting for resilience” (with Massimiliano Bonacchi, Laura Mazzola, Paolo Perego, and Leonardo Rinaldi), presentation at 34th International Congress on Social and Environmental Accounting Research, St Andrews, UK (27-29 August 2024).

“Data Visualization of Sustainability Indicators with Radar Charts in Tableau”, presentation at Intensive Data and Analytics Summer Workshop III organized by the American Accounting Association, Orlando, USA, May 2022.

“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

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 Business Research; Accounting and Finance; Accounting Forum; 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 Control; Journal of Management and Governance; Management Control; The International Journal of Accounting; Review of Managerial Science; Sustainable Development; 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

- 2nd member of the Degree Program Council of the MSc LM77 in Accounting and Finance, 2024 - present
- Member of the selection committee for awards for graduates of the MSc LM77 in Accounting and Finance, 2024 – present
- Member of the Commission Board of the joint PhD in Management Free University of Bozen-Bolzano and University of Trento, 2024 – present
- Coordinator of the Tutoring System for first year students of the Faculty of Economics and Management, 2023 – present

- Member of the Competence Centre for Economic, Ecological and Social Sustainability, Free University of Bozen-Bolzano, 2022 – present
- 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 titled “Evoluzione della comunicazione aziendale: dalla misurazione dei risultati finanziari all’impatto sugli stakeholders”, 12 October 2023, sponsored by Namirial
- 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

SASB Fundamental of Sustainability Accounting (FSA) Credential: FSA Credential Holder (2022).
 SAP Certified Business Associate with SAP ERP 6.0
 Eye-tracking software, R programming, SmartPLS, SPSS, Stata, Qualtrics, SAP ERP, SAP Predictive Analytics, Structural Equation Modeling (SEM) with AMOS, Tableau, PowerBI.

LANGUAGES

English: certificate Cambridge CAE (CEFR level C1), certificate Teaching in English C1.
 German: ÖSD Zertifikat B2 (2024).
 Italian: mother tongue
 French: basic