

2022



Curriculum Vitae

Francesco Giunta

PROFILE

Francesco Giunta is a full professor of Financial Accounting at the University of Florence, School of Economics and Management, Department of Economics and Business Administration, where he teaches two classes in Financial Statement Analysis and International Accounting.

He was a board member of the Italian Academy of Business Administration and Management (AIDEA). Francesco is also affiliated with the Italian Society of Business Administration Educators (SIDREA) and European Accounting Association (EAA). From 2013 to 2014, he served as a Vice President for the World Conference in the Executive Committee of the International Association for Accounting Education and Research (IAEER).

Francesco has had significant academic responsibilities. In fact, he served as the Head of the Management and Accounting Department at the University of Florence (2004-2009) and as the Dean of the School of Economics and Management (2009-2013) at the same University. He was a member of the Academic Senate of the University of Florence until 2015 and the head of the Administrative Advisory Committee of Florence University. At present he is the Head of the Internal Audit Committee of Florence University.

Francesco is a member of the Board of the PhD Program in Management and Business Administration, which is jointly organized by the University of Florence, Pisa and Siena.

Francesco has taught in several Italian Universities and has been a visiting scholar at Higher School of Economics (Nizhny Novgorod-Russia) and Facultad de Ciencias Económicas y Empresariales at the University of Leon (Spain).

Francesco's research interests are in the areas of international accounting and financial statement analysis. He has published books, handbooks that are studied in several Italian universities, and many articles on these topics published in Italian and international journals. Thanks to his research interests, Francesco has developed a robust network of academic relationship with colleagues of several Universities, among which: Costanza University (Germany), Aalborg University (Denmark), Grenoble University

(France), Leon University (Spain), Higher School of Economics (Russia), Durham University (GB), New York University (USA), Columbia University (USA), Bristol University (GB), Lancaster University (GB).

Francesco takes part in international conferences and workshops on a regular basis. He also directed a few national research projects in Italy.

At present, Francesco is editor-in chief of Accounting & Business Studies (a series of research monographs published by Franco Angeli), and of Financial Reporting Journal. He is a member of the scientific committee of other Italian and foreign journals.

Alongside the academic activities, Francesco has worked as a consultant for a few Italian listed companies, banks, and public institutions, where he gained a lot of experience dealing with financial statement issues.

1. Contacts

Florence University

Department of Economics and Management

Via delle Pandette 9, building D6, 50127 Florence (Italy)

francesco.giunta@unifi.it

<http://www.fargroup.eu>

2. Employment

Full professor, University of Florence (1996 – current)

Full professor, University L'Aquila (1992 – 1996)

Full professor, University of Calabria (November 1990-1992)

Assistant professor, University of Florence (1983- October 1990)

3. Appointments as visiting professor

LUISS University of Rome (Italy) (1996-2006)

Higher School of Economics (Nizhny Novgorod-Russia) (2010)

Facultad de Ciencias Económicas y Empresariales at the University of Leon (Spain) (2015)

4. Education

1982 – BA/MS Business Administration cum laude, University of Florence

1982 – Awarded Villa Favard prize for the best thesis

5. Research interests

Financial reporting and disclosure,

Financial Accounting

Financial Statement Analysis

Security Analysis and Valuation

Corporate Social Responsibility

6. Academic responsibilities

Head of the Management and Accounting Department at the University of Florence (2004-2009) Dean of the School of Economics and Management (2009-2013) at the University of Florence

Member of the Academic Senate of the University of Florence (2009-2015)

Head of the Administrative Advisory Committee of Florence University (2017-2021)

Head of the Internal Audit Committee of Florence University (2021-current).

Member of the Board of the PhD Program in Management and Business Administration at the University of Florence, Pisa, and Siena

Member of the Board of the Italian Academy of Business and Management - AIDEA (2014-2017)

Member of the Board of the Italian Society of Business Administration Educators - SIDREA (2018-2021)

Editor in chief of Accounting & Business Studies (2012 – current)

Editor in chief of Financial Reporting journal (2019-current)

7. Academic memberships

Italian Academy of Business Administration and Management (AIDEA)

Italian Society of Business Administration Educators (SIDREA)

European Accounting Association (EAA)

8. Academic publications

Most recent:

- 2022, (with: Crovini C., Nielsen C., Simoni L.) *Intangibles: Do companies disclose relevant information?*, Research Report financed and published by ICAS, The Institute of Chartered Accountants of Scotland (forthcoming).
- 2021, (with: Bini L., Simoni L., Miccini R.) *Corporate governance quality and non-financial KPI disclosure comparability: UK evidence*, in: *Journal of Management and Governance*, November.
- 2021, (with: Bini L., Nielsen C., Schaper S., Simoni L.) *Business Model reporting: why the perception of preparers and users matters*, in: *Journal of Business Models*, Vol. 9, n. 1.
- 2021, (with: Bini L.), *Investigating intellectual capital disclosure through content analysis: reflections and suggestions for future research*, in: "Research Handbook on Intellectual Capital and Business", edited by Dumay J., Nielsen C., Lund M. and Massaro M. (Eds.), Edward Elgar Publishing.
- 2021, (with: Simoni L.), *Assessing the value relevance of Intellectual Capital disclosure. Are price-level models effective?*, in: "Research Handbook on Intellectual Capital and Business", edited by Dumay J., Nielsen C., Lund M. and Massaro M. (Eds.), Edward Elgar Publishing.
- 2020, (with: Bini L., Miccini R.), *The reliability of non-GAAP disclosure in Europe: an examination of presentational aspects*, in: "Non-GAAP

financial measures and disclosure: a theoretical and empirical analysis in the European institutional setting", Edited by Moscariello N., Pizzo M., Cambridge Scholars Publishing.

- 2019, (with: Simoni L., Bini, L.), *The effects of business model regulation on the value relevance of traditional performance measures. Some evidence from UK companies*, in: Financial Reporting, Vol. 1.
- 2019, (with: Bini L., Bellucci M.), *Implementing environmental sustainability engagement into business: sustainability management, innovation, and sustainable business models*, in: Innovation Strategies in Environmental Science, Edited by Charis Galanakis, Elsevier.
- 2019, (with: Bini L., Dainelli F., Simoni L.), *Are non-financial KPIs in annual reports really "key"? An investigation of company disclosure and analyst reports in the UK*, Research Report financed and published by ICAS, The Institute of Chartered Accountants of Scotland.
- 2018, (with: Bini L., Dainelli F., Simoni L.), *Business Model and Non-Financial Key Performance Indicator Disclosure*, in: Journal of Business Models, Vol. 6 No. 2, pp. 5-9.
- 2018, (with: Bini L., Bellucci M.), *Integrating sustainability in business model disclosure: evidence from the UK mining industry*, in: Journal of Cleaner Production, Volume 171, January 10, pp.1161-1170.
- 2016, (with: Bini L., Samsung C.M), *Let the text talk. A corpus-driven analysis approach to investigate accounting narratives*, in: European Journal of Economics Finance and Administrative Sciences, 89, pp. 81-96.
- 2016, (with: Bini L., Dainelli F.), *Business model disclosure in the Strategic Report: entangling intellectual capital in value creation process*, in: Journal of Intellectual Capital, Vol. 17, 1
- 2016, (with: Bini L., Bellucci M.), *Put your money where your mouth is: real commitment to sustainability and mere rhetoric*, in: Financial Reporting, Vol. 2.
- 2015, (with Bini L, Dainelli F.), *Is loosely specified regulator intervention effective in disciplining management commentary? The case of performance indicator disclosure after the introduction of the European Modernization Directive*, in: Journal of Management and Governance, October.

9. Academic presentations

Most recent:

- *Corporate governance and consistency in reporting of non-financial indicators*, (with Simoni L., Bini L.), SIDREA Congress (virtual meeting, November 20 and 27, 2020).
- *Effects of social, environmental, and institutional factors on sustainability report assurance: evidence from European countries*, (with Simoni L., Bellucci M.), 42° Annual Congress of the European Accounting Association, Paphos, Cyprus (29-31 May 2019) and Financial Reporting Workshop, Torino (June 2019).
- *Assessing non-financial performance indicators through business model: Evidence from the pharmaceutical industry in the UK*", (with Simoni L., Bini L., Dainelli F.), presented at: European Accounting Association (Milano, June 2018) and at IX Financial Reporting Workshop (Bologna, June 2018).
- *Are non-financial KPIs in annual reports really "key"?*, (with Simoni L., Bini L., Dainelli F.), presented at 2nd Business Model Conference (Firenze, June 2018) and at SIDREA Congress (Verona, September 2018).
- *The effects of business model regulation on the value relevance of traditional performance measures in the UK*, (with Simoni L., Bini L.); presented at: EUFIN 2017, Florence (Italy), September 2017; VIII Financial Reporting Workshop, Parma (Italy), June 2017; XII Workshop on Empirical Research in Financial Accounting", Exeter (UK), June 2017; 1st Business Model Conference, Venice (Italy), May 2017.
- *Business model disclosure relevance. An analysis of financial Analyst reports*, (with Simoni L., Bini L.), SIDREA Congress, Pisa, September 2016.
- *Do analysts use business model information in their reports? Evidence from Italian financial market*, (with Simoni L., Bini L.), 20th FRBC Conference, Bristol, July 2016.
- *Are key performance indicators in annual reports really key?* with (Khasyanova A., Bini L.), 20th FRBC Conference, Bristol, July 2016.

- *Put your money where your mouth is: the difference between real commitment to sustainability and mere rhetoric*, con (Bini L., Bellucci M.), SIDREA Congress, Pisa, September 2016.

Francesco Giunta