PAOLA RAMASSA

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Department of Economics and Business
Studies – University of Genoa
Via F. Vivaldi, 5, 16126, Genoa (Italy)

EDUCATION AND ACADEMIC POSITION

- **Associate Professor** of Accounting (December 2014 –Today)
  University of Genoa
  Department of Economics and Business Studies (DIEC) – School of Social Sciences

- **Full Professorship National Scientific Qualification** (ASN) in Business Administration (Scientific Sector 13/B1) awarded on 12 May 2021

- **Associate Professorship National Scientific Qualification** (ASN) in Business Administration (Scientific Sector 13/B1) awarded on 18 December 2013

- **Assistant Professor** of Accounting (1 November 2008 – 30 November 2014)
  University of Genoa
  Department of Economics and Business Studies (DIEC) – School of Social Sciences

- **PhD program in Accounting and Corporate Reporting** (with full scholarship) (1 January 2005 – 31 December 2007)
  University of Parma
  PhD thesis: The firm perspective in financial communication processes
  Supervisor: Prof. Alberto Quagli
  Final exam passed on March 12 2008

- **Temporary research contract** (May 2004 - november 2004)
  Department of Business Studies (DITEA)
  University of Genoa

- Paid extracurricular **internship at Procter & Gamble** (September 2003 – November 2003)
  Location: Geneva (European headquarters)
  Position: Financial Analyst
  Responsibilities: Competitive intelligence for Iams Europe

- **Temporary research contract** (July 2002 - September 2002)
  Regione Liguria
  Responsibilities: Data collection and analysis for a field research on trade in the Province of Genoa

- **Master's degree in Business Administration** (laurea quadriennale in Economia e Commercio, indirizzo aziendale)
  University of Genoa
  Final mark: 110/110 with honours
  Dissertation: The evolution of accounting languages: the eXtensible Business Reporting Language (XBRL)
  Supervisor: Prof. Alberto Quagli

- **High school diploma, classical studies** (Diploma di Maturità Classica) (September 1994 – June 1999)
  Liceo Classico Andrea D'Oria (Genova)
  Final mark: 100/100

TEACHING

Teaching responsibilities in undergraduate and postgraduate degree programmes

Academic year 2024/2025:

- Auditing: postgraduate degree programme (72 hours of lectures)
  This course is part of the UNIGE Open Badge teaching innovation project, contributing to the recognition of the Advanced Alphabetic and Advanced Social Soft Skills badges
- Financial Accounting: undergraduate degree programme, (72 hours of lectures)

Academic Year 2023/2024:

- Auditing: postgraduate degree programme (72 hours of lectures)
  This course is part of the UNIGE Open Badge teaching innovation project, contributing to the recognition of the Advanced Alphabetic and Advanced Social Soft Skills badges
- Financial Accounting: undergraduate degree programme, (72 hours of lectures)

Academic year 2022/2023:

- Auditing: postgraduate degree programme (72 hours of lectures)
- Financial Accounting: undergraduate degree programme, (72 hours of lectures)

Academic year 2021/2022:

- Auditing: postgraduate degree programme (72 hours of lectures)
- Financial Accounting: undergraduate degree programme, (72 hours of lectures)

Academic year 2020/2021:

- Auditing: postgraduate degree programme (72 hours of lectures)
- Financial Accounting: undergraduate degree programme, (72 hours of lectures)

Academic year 2019/2020:

- Auditing: postgraduate degree programme (72 hours of lectures)
- Financial Accounting: undergraduate degree programme, (72 hours of lectures)

Academic year 2018/2019:

- Auditing: postgraduate degree programme (72 hours of lectures)
- Financial Accounting: undergraduate degree programme, (72 hours of lectures)

Academic year 2017/2018:

- Financial Accounting: undergraduate degree programme, (72 hours of lectures)
- Management Control: undergraduate degree programme, (72 hours of lectures)

Academic year 2016/2017:

- Financial Accounting: undergraduate degree programme, (72 hours of lectures)
- Management Control: undergraduate degree programme, (72 hours of lectures)

Academic year 2015/2016:

- Financial Accounting: undergraduate degree programme, (72 hours of lectures)

- Management Control: undergraduate degree programme, (72 hours of lectures)

Academic year 2014/2015:

- Financial Accounting: undergraduate degree programme, (72 hours of lectures)
- Management Control: undergraduate degree programme, (72 hours of lectures)

Academic year 2013/2014:

- Financial Accounting: undergraduate degree programme, (72 hours of lectures)

Academic year 2012/2013:

- Financial Accounting: undergraduate degree programme, (72 hours of lectures)

Academic year 2011/2012:

- Financial Accounting: undergraduate degree programme, (72 hours of lectures)

Academic year 2010/2011:

- Financial Accounting: undergraduate degree programme, (72 hours of lectures)

Academic year 2009/2010:

- Financial Accounting: undergraduate degree programme, (72 hours of lectures)

Teaching in PhD programmes (in English)

- PhD in Management and Security (business curriculum of the PhD in Security, Risk, and Vulnerability), Department of Economics and Business Studies – University of Genoa:
  2021: teaching within the module *Research Toolbox*
  2022: teaching within the modules *Research Toolbox*, *Accounting and Accountability*
  2023: teaching within the modules *Research Toolbox*, *Accounting Scandals, Frauds and Critical Events: Corporate Communication and Financial Reporting Transparency*
  2024: modules *Research Toolbox*, *Accounting and Accountability*
  2025: modules *Research Toolbox*, *Accounting and Accountability*

- PhD in Economics, Department of Economics amd Business Studies– University of Genoa: teaching within the 29th and 30th cycles

Participation in PhD boards and other roles within PhD programmes accredited by the Ministry

- Member of the PhD Board for the PhD in Security, Risk, and Vulnerability at the University of Genoa (from 23 April 2019 to present)

- External member for the doctoral colloquium of the PhD in Business Administration and Management at the Universities of Pisa, Florence, and Siena (October 2024)

- External reviewer for PhD theses:
  - PhD in Economics and Management of Innovation and Sustainability, University of Ferrara, 35th cycle (2023)

  - PhD in Management and Law – Business Administration curriculum, Marche Polytechnic University, 31st cycle (2019)
  - PhD in Economics and Management, University of Verona, 31st cycle (2019)

- Member of the Selection Committee for admission to the PhD programme, 38th cycle, in Economics and Quantitative Methods, University of Genoa (interview held on 25 July 2024)
- Member of the Selection Committee for admission to the PhD programme, 36th cycle, in Security, Risk and Vulnerability – Management and Security curriculum, University of Genoa (interview held on 10 July 2020)
- Member of the Examination Committee for the award of the PhD degree in Economics and Management – Management curriculum, University of Verona (viva held on 27 May 2019)

RESEARCH

PARTICIPATION IN FUNDED RESEARCH PROJECTS AND RESEARCH GROUS OF SCIENTIFIC ASSOCIATIONS

Funded reseatch projects (as scientific coordinator)

- PwC TOP500 (2025)
  Topic: financial statement analysis of major firms in Liguria
  Funded by PricewaterhouseCoopers
  Scientific coordinators: Alberto Quagli, Francesco Avallone, Paola Ramassa, Massimo Albanese

- Study on the profitability of hospitality firms in Liguria through financial statement analysis (2025 edition)
  Funded by the Genoa Chamber of Commerce
  Scientific coordinators: Alberto Quagli, Paola Ramassa, Costanza Di Fabio

- PwC TOP500 (2024)
  Topic: financial statement analysis of major firms in Liguria
  Funded by PricewaterhouseCoopers
  Scientific coordinators: Alberto Quagli, Francesco Avallone, Paola Ramassa, Elisa Roncagliolo

- Study on the profitability of hospitality firms in Liguria through financial statement analysis (2023 and 2024 editions)
  Funded by the Genoa Chamber of Commerce
  Scientific coordinators: Alberto Quagli, Paola Ramassa

- PwC TOP500 (2023)
  Topic: financial statement analysis of major firms in Liguria
  Funded by PricewaterhouseCoopers
  Scientific coordinators: Alberto Quagli, Francesco Avallone, Paola Ramassa, Costanza Di Fabio

- PwC TOP500 (2022)
  Topic: financial statement analysis of major firms in Liguria
  Funded by PricewaterhouseCoopers
  Scientific coordinators: Alberto Quagli, Francesco Avallone, Paola Ramassa

- PON Research Project Next Generation UPP: New Collaborative Frameworks between Universities and Judicial Offices for the Improvement of Justice Efficiency and Performance in North-Western Italy
  Funded by the Ministry of Justice (European Union, European Social Fund and European Regional Development Fund) (2022–2023)
  Lead university: University of Turin
  Role: Scientific coordinator for the Department of Economics and Business Studies

- PwC TOP500 (2020)
  Topic: financial statement analysis of major firms in Liguria
  Funded by PricewaterhouseCoopers
  Scientific coordinators: Alberto Quagli, Francesco Avallone, Paola Ramassa

- PwC TOP500 (2019)
  Topic: financial statement analysis of major firms in Liguria
  Funded by PricewaterhouseCoopers
  Scientific coordinators: Alberto Quagli, Francesco Avallone, Paola Ramassa, Giulia Leoni

- PwC TOP500 (2018)
  Topic: financial statement analysis of major firms in Liguria
  Funded by PricewaterhouseCoopers
  Scientific coordinators: Alberto Quagli, Francesco Avallone, Paola Ramassa

- "EY Barometro della crescita" (2018)
  Topic: analysis of corporate growth in Liguria
  Funded by Ernst&Young
  Scientific coordinators: Alberto Quagli, Francesco Avallone, Paola Ramassa

- PwC TOP500 (2017)
  Topic: financial statement analysis of major firms in Liguria
  Funded by PricewaterhouseCoopers
  Scientific coordinators: Alberto Quagli, Francesco Avallone, Paola Ramassa

- L'applicazione volontaria degli IFRS in Italia (2017)
  Topic: analysis of IFRS voluntary adopters
  Funded by UHY Bompani
  Scientific coordinators: Alberto Quagli, Francesco Avallone, Paola Ramassa

- PwC TOP500 (2016)
  Topic: financial statement analysis of major firms in Liguria
  Funded by PricewaterhouseCoopers
  Scientific coordinators: Alberto Quagli, Francesco Avallone, Paola Ramassa

- PwC TOP500 (2015)
  Topic: financial statement analysis of major firms in Liguria
  Funded by PricewaterhouseCoopers
  Scientific coordinators: Alberto Quagli, Francesco Avallone, Paola Ramassa

- La pressione fiscale e i componenti straordinari nei bilanci delle aziende italiane (2015)
  Topic: tax rate and extraordinary items in Italian annual reports
  Funded by the National Council of Chartered Accountants and Accounting Experts
  Scientific coordinators: Alberto Quagli, Francesco Avallone, Paola Ramassa

- Navigando di bolina (2015)
  Topic: analysis of corporate growth in Liguria
  Funded by Ernst and Young, with the support of Banca Carige
  Scientific coordinators: Alberto Quagli, Francesco Avallone, Paola Ramassa

- Percorso formativo e condizione occupazionale dei laureati triennali del Dipartimento di Economia (2015)
  Topic: analysis of education, training and occupation of bachelor gradatues from the Department of Economics and Business Studies
  Scientific coordinator: Paola Ramassa

- Progetto di Ricerca di Ateneo 2010 "Comunicazione finanziaria prospettica e consuntiva: profili di integrazione e impatto sulla qualità dei giudizi degli analisti finanziari" (2010)
  Topic: integration of forward-looking and historical financial reporting
  Funded by: University of Genoa
  Scientific coordinator: Paola Ramassa

Funded research projects (as a member of the research team)

- Fostering sustainability mindset: How non-financial disclosure and corporate risk assessment may drive ESG value creation (2023-2025)
  Funded by the European Union Next-GenerationEU - National Recovery and Resilience Plan (NRRP) – MISSION 4 COMPONENT 2, INVESTIMENT 1.1 Fondo per il Programma Nazionale di Ricerca e Progetti di Rilevante Interesse Nazionale (PRIN 2022)
  Principal investigator: Prof. Chiara Mio
  Scientific coordinator of the Genoa research unit: Prof. Alberto Quagli

- PNRR MUR Programme Mission 4, Component 2, Investiment 1.5 (2023-2025)
  Participation in the activities of the Innovation Ecosystem *RAISE (Robotics and AI for Socio-economic Empowerment)* within Spoke 5

- Study on the profitability of hospitality firms in Liguria through financial statement analysis (editions 2019, 2020, 2021, 2022)
  Funded by the Genoa Chamber of Commerce
  Scientific coordinator: Alberto Quagli

- Project with the Municipality of Genoa on the following topics: impact and feasibility of applying the Family Factor in school catering services, early childhood nurseries and any

other educational services; cost analysis of residential and day-care socio-assistance facilities for minors; cost analysis of school, rehabilitation and work-related transport services (2019)
Funded by Comune di Genova
Scientific coordinator: Marcello Montefiori

- Interreg V-A Italia Francia Marittimo (Maritime) 2014-2020 (2019-2021)
  "CAMmini e BIOdiversità: Valorizzazione Itinerari e Accessibilità per la Transumanza" (CAMBIO VIA)
  Topic: biodiversity protection, Enhancing Routes and Accessibility for Transhumance
  Funded by the European Union
  Coordinated by: Regione Liguria
  Academic scientific coordinator: Prof. Barbara Cavalletti

- Interreg V-A Francia-Italia ALCOTRA 2014-2020 (2018-2021): "PS5 PITEM BIODIVALP: Valorizzare la biodiversità e gli habitat come fattore di sviluppo dei territori: attuare una governance per la valorizzazione e la tutela attiva e partecipativa della biodiversità transalpina"
  Topic: Valorising biodiversity
  Funded by the European Union
  Coordinated by: Arpal
  Department scientific coordinator: Barbara Cavalletti

- Interreg Marittimo IT-FR 2014-2020 (2017-2020): Gestione Integrata delle Reti Ecologiche attraverso i Parchi e le Aree Marine (GIREPAM)
  Topic: environmental accounting for marine protected areas
  Funded by the European Union
  Coordinated by: Regione Liguria
  Department scientific coordinator: Barbara Cavalletti

- Progetto di Ricerca di Ateneo 2014 "Applicazioni dell'XBRL: evidenze empiriche dell'impatto su *user* e *preparer*"
  Topic: XBRL applications
  Funded by: University of Genoa
  Scientific coordinator: Francesco Avallone

- Progetto di Ricerca di Ateneo 2013 "La corruzione nel nostro Paese: cause e conseguenze per le imprese"
  Topic: corruption
  Funded by: University of Genoa
  Scientific coordinator: Claudia Gabbioneta

- Progetto di Ricerca di Ateneo per il Trasferimento Tecnologico 2012 "Trasferimento tecnologico e spin-off dell'Ateneo genovese: valorizzazione, impatto economico sul territorio e fattori critici di successo"
  Topic: technology transfer and spin-offs
  Funded by: University of Genoa
  Scientific coordinator: Prof. Alberto Quagli

- Progetto di Ricerca di Ateneo 2012 "Impairment write-off e stime degli analisti. Possono la qualità della disclosure e l'adozione di atteggiamenti opportunistici condizionarne la relazione?"
  Topic: impairment write-offs and financial analysts
  Funded by: University of Genoa
  Scientific coordinator: Prof. Francesco Avallone

- "Determinazione del tax rate nelle piccole imprese liguri" (2010)
  Topic: tax rate in small Ligurian firms
  Funded by: Entrepreneurs' Association of the Province of Genoa (2010)
  Scientific coordinator: Prof. Alberto Quagli

- "Creazione e mantenimento del valore nelle aziende liguri" (2009-2010)
  Funded by: Banca Passadore and KPMG, in collaboration with Confindustria Liguria
  Scientific coordinator: Prof. Alberto Quagli

- "La qualità informativa del bilancio ed i principi contabili internazionali (Ias/Ifrs)"
  Topic: IFRS
  Funded by: Ministry of Education, University and Research (PRIN 2007)
  Principal investigator: Prof. Claudio Teodori
  Scientific coordinator of the Genoa research unit: Prof. Alberto Quagli

- "I principi contabili internazionali e le imprese non quotate: opportunità, vincoli, effetti economici" (2007)
  Topic: IFRS in private firms
  Funded by: PriceWaterhouseCoopers
  Scientific coordinator: Prof. Alberto Quagli

- "Benetton Interactive Business Model" finanziato da Benetton Group (2006)
  Topic: financial reporting and investor relations
  Funded by: Benetton
  Scientific coordinator: Prof. Alberto Quagli

- "L'adozione delle regole internazionali sulla contabilizzazione delle *stock options* ed i loro riflessi sui comportamenti delle società italiane"
  Topic: stock options and international financial reporting standards
  Funded by: Ministry of Education, University and Research (PRIN 2003)
  Principal investigator: Prof. Paolo Andrei
  Scientific coordinator of the Genoa research unit: Prof. Alberto Quagli

- "Comunicazione finanziaria via Internet: il comportamento degli utenti, degli intermediari informativi, delle società non quotate"
  Topic: financial reporting via internet
  Funded by: Ministry of Education, University and Research (PRIN 2002)
  Principal investigator: Prof. Claudio Teodori
  Scientific coordinator of the Genoa research unit: Prof. Alberto Quagli

Participation in research groups of scientific associations

- SIDREA (Società Italiana dei Docenti di Ragioneria e di Economia Aziendale) working group “Financial misreporting” (13 March 2023-present)
  Representative in the Directive Board: Prof. Lucia Giovannelli, and Prof. Claudio Teodori
  Coordinators: Prof. Francesco Capalbo, Prof. Paolo Esposito, and Prof. Paolo Ricci

- SIDREA (Società Italiana dei Docenti di Ragioneria e di Economia Aziendale) working group “Financial Reporting and capital markets” (28 January 2021-present)
  Coordinators: Prof. Marco Maria Mattei and Prof. Antonio Parbonetti

- SIDREA (Società Italiana dei Docenti di Ragioneria e di Economia Aziendale) working group “Smart Technologies, Digitalisation, and Intellectual Capital” (6 May 2019-present)
  Coordinators: Prof. Rosa Lombardi, Prof. Serena Chiucchi, Prof. Daniela Mancini

- SIDREA (Società Italiana dei Docenti di Ragioneria e di Economia Aziendale) working group “Guidelines for management control” (21 January 2015-present)
  Coordinator: Prof. Luciano Marchi

- AIDEA (Accademia Italiana di Economia Aziendale) working group “Taxonomy of business studies” (22 January 2014-22 January 2016)
  Representative in the Directive Board: Prof. Alessandro Danovi
  Coordinators: Proff. Elio Borgonovi e Alberto Quagli

- AIDEA (Accademia Italiana di Economia Aziendale) working group “XBRL and continuous audit: new tools and approaches for corporate reporting and governance”
  Representative in the Directive Board: Prof. Luciano Marchi
  Coordinator: Prof. Stefano Zambon

- AIDEA (Accademia Italiana di Economia Aziendale) working group “Communication to financial markets”
  Representative in the Directive Board: Prof. Luciano Marchi
  Coordinator: Prof. Saverio Bozzolan

- AIDEA (Accademia Italiana di Economia Aziendale) working group “The educational needs of Italian companies in the economic and business administration field”
  Representative in the Directive Board: Prof. Umberto Bocchino
  Coordinator: Prof. Alberto Quagli

PUBLICATIONS

Books

1. QUAGLI A., AVALLONE F., RAMASSA P., DI FABIO C., RONCAGLIOLO E., SIMONI L. (2022). *Il ricorso alle deroghe contabili nel contesto pandemico: evidenze dai bilanci OIC 2020*. Roma: Osservatorio dei bilanci e della comunicazione economico-finanziaria, ISBN: 978-88-946669-5-3.

2. QUAGLI A., RAMASSA P., DI FABIO C., ALIU S. (2021). *L'informativa di bilancio: profili valutativi dei bilanci OIC 2017-2018*. Roma: Osservatorio dei bilanci e della comunicazione economico-finanziaria, ISBN: 978-88-946669-3-9.

3. RAMASSA P. (2020). *L'interpretazione delle regole contabili. Analisi del ruolo dell'IFRS Interpretations Committee*. Milano: FrancoAngeli, ISBN: 9788835107422. [Monografia referata in collana accreditata AIDEA]

4. QUAGLI A., RAMASSA P. (2017). *L'enforcement dell'informativa contabile*. Torino: Giappichelli, ISBN: 978-88-9211383-1. [Monografia referata in collana accreditata AIDEA]

Journal articles

5. QUAGLI A., QUERCI F., RAMASSA P. (2025). The role of social control agents in constructing and tackling fraud. *Accounting and Business Research*, DOI: 10.1080/00014788.2025.2506388

6. QUAGLI A., RAMASSA P., VENUTI M. (2025). How do global crises impact accounting regulation? 2008 financial crisis and COVID-19 in the EU IFRS regulatory space. *Journal of Management and Governance*, 29(2), 281-317, DOI: 10.1007/s10997-024-09729-5.

7. BONOLLO E., DI FABIO C., LETO L., RAMASSA P. (2025). Accountability of Judicial Offices: Use of Financial Resources and Reporting Practices. *Economia Aziendale Online*, 16(2), 559-575, DOI: 10.13132/2038-5498/16.2.559-575.

8. RAMASSA P., QUAGLI A. (2024). Interpreting IFRS: The Evolving Role of Agenda Decisions. *Abacus*, 60(2), 205-235, DOI: 10.1111/abac.12312.

9. BONOLLO E., DI FABIO C., LETO L., RAMASSA P. (2024). La rendicontazione economico-finanziaria degli Uffici giudiziari: un'analisi esplorativa. *Management Control*, N. 2, 115-139, DOI: 10.3280/MACO2024-002006.

10. QUAGLI A., AVALLONE F., RAMASSA P., (2024). Can "publishing game" pressures affect the research topic choice? A survey of European accounting researchers. *Journal of Management and Governance*, 28(2), 507-542, DOI: 10.1007/s10997-023-09667-8.

11. CAMPA D., QUAGLI A., AVALLONE F., RAMASSA P., (2023). The roles and interplay of enforcers and auditors in the context of accounting fraud: a review of the accounting literature. *Journal of Accounting Literature*, DOI: 10.1108/JAL-07-2023-0134.

12. AVALLONE F., QUAGLI A., RAMASSA P. (2022). Interdisciplinary research by accounting scholars: An exploratory study. *Financial Reporting*, N.2, 5-34, DOI: 10.3280/FR2022-002001.

13. RAMASSA P., LEONI G. (2022). Standard setting in times of technological change: accounting for cryptocurrency holdings. *Accounting, Auditing & Accountability Journal*, 35(7), 1598-1624, DOI: 10.1108/AAAJ-10-2020-4968.

14. QUAGLI A., RAMASSA P., VENUTI M. (2021). COVID-19: The impact on IFRS Financial Reporting. *Financial Reporting*, N. 2, 161-173, DOI: 10.3280/FR2021-002005.

15. RAMASSA P., ROTA N. (2021). La comunicazione degli aspetti chiave della revisione in Italia: un'analisi empirica. *Bilancio e revisione*, N.5, 56-63.

16. RAMASSA P., DI FABIO C., ALIU S. (2021). Chiari e scuri della disclosure di bilancio: alcune evidenze empiriche. *Rivista dei Dottori Commercialisti*, 71(1), 13-27.

17. DI FABIO C., RAMASSA P., QUAGLI A. (2021). Income smoothing in European banks: The contrasting effects of monitoring mechanisms. *Journal of International Accounting Auditing and Taxation*, 43, DOI: 10.1016/j.intaccaudtax.2021.100385.

18. QUAGLI A., LAGAZIO C., RAMASSA P. (2021). From enforcement to financial reporting controls (FRCs): a country-level composite indicator. *Journal of Management and Governance*, 25(2), 397-427, DOI: 10.1007/s10997-020-09518-w.

19. QUAGLI A., AVALLONE F., RAMASSA P., DI FABIO C. (2021). Someone else's problem? The IFRS enforcement field in Europe. *Accounting and Business Research*, 51(3), 246-270, DOI: 10.1080/00014788.2020.1802217.

20. CAVALLETTI B., DI FABIO C., LAGOMARSINO E., RAMASSA P. (2020). Ecosystem accounting for marine protected areas: A proposed framework. *Ecological Economics*, 137, DOI: 10.1016/j.ecolecon.2020.106623.

21. QUAGLI A., AVALLONE F., RAMASSA P., RONCAGLIOLO E. (2019). The governance of standard setting and the role of academia in Italian accounting regulation, 1942 to the present. *Accounting History*, 24(3), 464-488.

22. QUAGLI A., AVALLONE F., RAMASSA P., MOTTA L. (2018). Measuring the Effectiveness of National Enforcers in the IFRS Context: A Proactive Approach. *International Business Research*, 11(6), 151-164. DOI: 10.5539/ibr.v11n6p151.

23. RAMASSA P., DI FABIO C. (2016). Web-Based Financial Reporting: An Interpretative Model for Corporate Communications on Social Media*, Financial Reporting*, n.2, 79-112.

24. RAMASSA P., DI FABIO C. (2016). Social media for investor relations: a literature review and future directions, *International Journal of Digital Accounting Research*, 16, November, 117-135.

25. QUAGLI A., AVALLONE F., RAMASSA P. (2016). The Real Impact Factor and the Gap between Accounting Research and Practice, *Financial Reporting*, n.1, 29-58.

26. AVALLONE F., RAMASSA P., RONCAGLIOLO E. (2016). XBRL Extension to the Financial Statement Notes: Field-based Evidence on Unlisted Companies, *International Journal of Digital Accounting Research*, 16(June), 61-84.

27. RAMASSA P. (2016). Towards a systemic approach in financial communication research: evidence from exploratory case studies, *International Journal of Business and Social Science*, 7(3), 38-54.

28. AVALLONE A., QUAGLI A., RAMASSA P., (2015). Forward-looking Information and Results: Evidence on Integration between Strategic Plans and Annual Reports, *European Journal of Economics, Finance and Administrative Sciences*, 84(December), 109-127.

29. RAMASSA P., DI FABIO C. (2015). I social media nella comunicazione finanziaria: un'indagine nel settore automotive, *Amministrazione&Finanza*, n.11, 37-45.

30. AVALLONE F., GABBIONETA C., RAMASSA P., SORRENTINO M. (2015). Why Do Firms Write Off Their Goodwill? A Comparison of Different Accounting Systems, *Financial Reporting*, n.1, 23-40.

31. AVALLONE F., GABBIONETA C., RAMASSA P., (2015). L'impairment test sull'avviamento in Europa: modelli di comportamento in una prospettiva pluriennale, *Rivista Italiana di Ragioneria e di Economia Aziendale*, n.1, 36-55.

32. QUAGLI A., RAMASSA P., D'ALAURO G. (2015). The New European Directive and the Balance between Users and Preparers, *European Journal of Economics, Finance and Administrative Sciences*, 72(February), 55-75.

33. RAMASSA P. (2014). La pressione fiscale sulle aziende: i risultati di un'analisi empirica sul tax rate effettivo, *Amministrazione & Finanza*, n.8, 55-63.

34. AVALLONE F., QUAGLI A., RAMASSA P., (2014). The Effects of Accounting Treatment and Financial Crisis on the Stock Option Plans of Italian Companies, *Economic and Business Review*, 16(1), 77-95.

35. RAMASSA P., (2012). La comunicazione integrata: linee guida per la redazione del bilancio, *Amministrazione & Finanza*, n.2, 19-26.

36. AVALLONE F., QUAGLI A., RAMASSA P., (2011). La produzione scientifica dei docenti italiani di Economia Aziendale. Un'analisi esplorativa nel triennio 2008-2010, *Management Control*, n.3, 119-150.

37. RAMASSA P. (2011). Case study method in financial communication studies: A review and a systemic approach proposal, *Financial Reporting*, n.2, 63-93.

38. AVALLONE F., RAMASSA P., (2009). Il piano strategico e la sua integrazione con l'informativa periodica, *Financial Reporting*, n. 3, 123-162.

39. RAMASSA P. (2009). I piani di stock grant: caratteristiche principali e trattamento contabile, *Pratica Contabile*, n.11, 19-24.

40. RAMASSA P. (2008). La competenza dei ricavi per contributi di allacciamento nelle utilities, *Revisione Contabile*, n.82, 59-71.

41. AVALLONE F., RAMASSA P. (2006). Alcune problematiche applicative dell'IFRS 2 alla luce della diffusione dei piani di stock option in Italia, *Rivista dei Dottori Commercialisti*, n. 4, 769-811.

42. QUAGLI A., AVALLONE F., RAMASSA P. (2005). Il piano dei conti secondo le regole IASB. [Il conto economico], *Pratica Contabile*, n. 5, 11-16.

43. QUAGLI A., AVALLONE F., RAMASSA P. (2005). Il piano dei conti secondo le regole IASB. [Il patrimonio netto e le passività], *Pratica Contabile*, n. 4, 23-26.

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48. RAMASSA P. (2023). L'impatto di tensioni geopolitiche e sanzioni internazionali sull'economia delle imprese italiane: il conflitto russo-ucraino. In QUAGLI A. (a cura di), *L'interesse nazionale nell'economia delle aziende*, Milano: FrancoAngeli, 78-102 (ISBN: 9788835149958).

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50. AVALLONE F., RAMASSA P. (2022), Inventories. In AA.VV., *Lessons of Business Admnistration and Accounting*, Torino: Giappichelli, 253-277 (ISBN: 9788892144194).

51. AVALLONE F., RAMASSA P. (2021), Riflessioni sull'analisi di bilancio di lungo periodo. In QUAGLI A.,CORSI K., TRUCCO S., (a cura di), *Scritti in onore di Luciano Marchi, Vol.IV. Bilancio ed informative economico-sociale*, Torino: Giappichelli, 33-41 (ISBN: 978-88-921-9532-5).

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59. RAMASSA P. (a cura di) (2010). Il disegno della ricerca e le aziende intervistate. In Quagli A., Ramassa P. (a cura di), *Creazione e mantenimento del valore nelle aziende liguri*, Milano: Franco Angeli, 99-210.

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65. RAMASSA P., (2006). Rimanenze e commesse a lungo termine. In AZZALI S., ALLEGRINI M., GAETANO A., PIZZO M., QUAGLI A., (a cura di), Principi contabili internazionali, Torino, Giappichelli, 137-150.

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Conference procedings

69. RONCAGLIOLO, E., DI FABIO, C., AVALLONE, F., RAMASSA, P. (2017). The effects of XBRL adoption: A literature review. In *Proceedings of the 11th European Conference on Information Systems Management, ECISM 2017,* 290-296. [contributo indicizzato su Scopus]

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71. AVALLONE F., QUAGLI A., RAMASSA P., (2006), Stock Option Plans in Italy: Does Earnings Management Matter?. In AA.VV., *Proceedings of 'Emerging Issues in International Accounting & Business Conference 2006*, Padova, 20-22 luglio, 728-750.

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Edited volumes

73. QUAGLI A., RAMASSA P. (a cura di) (2010). *Creazione e mantenimento del valore nelle aziende liguri*, Milano: Franco Angeli.

OTHER TITLES RELATED TO RESEARCH ACTIVITY

Participation in editorial boards of scientific journals and scientific committees

- Coeditor of the Journal of Management and Governance (2022-Today)
- Assistant editor of Financial Reporting (2017-Today)

Attività di referaggio e valutazione

- Reviewer for the following scientific journals:

    - Accounting and Business Research (ABR)
    - Accounting in Europe
    - British Accounting Review (BAR)
    - Corporate Social Responsibility and Environmental Management (CSREM)
    - Critical Perspectives on Accounting (CPA)
    - Financial Reporting
    - International Journal of Accounting, Auditing, and Performance Evaluation (IJAAPE)
    - International Journal of Digital Accounting Research (IDJAR)
    - International Journal of Managerial and Financial Accounting
    - Journal of Accounting Literature
    - Journal of Business Research (JBR)
    - Journal of Information Systems (American Accounting Association)
    - Journal of International Accounting, Auditing and Taxation (JIAAT)
    - Journal of Management and Governance (JMG)
    - Management Control
    - Management Decision
    - Managerial Finance
    - Meditari
    - Qualitative Research in Accounting & Management (QRAM)
    - Rivista Italiana dei Dottori Commercialisti

- Reviewer for the following conferences:

    - AIDEA 2023
    - SIDREA 2022
    - Financial Reporting workshop 2017
    - ITAIS 2014
    - ITAIS 2016
    - ITAIS 2017
    - ECIS 2017
- Reviewer for a book chapter in the Springer volume by the SIDREA ESG Study Group, entitled *“Environment, Social, Governance (ESG): Risks, Performances, Monitoring”* (2024)

Affiliation to national and international scientific societies

- Member of the Italian Society of Accounting and Business Administration Professors (SIDREA) (since 2009)
- Member of the Italian Academy of Business Administration (AIDEA) (since 2013)
- Member of the European Accounting Association (EAA) (since 2006)
- Member of the International Association for Accounting Education and Research (IAAER) (2015–2018)

INSTITUTIONAL ACTIVITIES

Coordination, guidance and tutoring activities, quality assurance

- Coordinator of the Master's Degree Programme in Administration, Finance and Control at the University of Genoa (from 1 November 2022 to present)
- Member of the Orientation Committee of the Department of Economics at the University of Genoa (19 December 2016 – 30 October 2021), responsible for training and coordinating tutor students and participating in their selection committee
- Responsible for the Orientation and Tutoring Plan (POT) Scopritalento for the University of Genoa for the POT 2017/2018 and 2019/2020 (project funded by the Ministry on a competitive basis, lead university: University of Turin)
- Member of the Admission Test Committee for the Master's Degree Programme in Administration, Finance and Control at the University of Genoa (from 30 March 2021 to present)
- Member of the Quality Assurance Committee for the Master's Degree Programme in Administration, Finance and Control at the University of Genoa (from 21 November 2018 to present)
- Member of the Admission Test Committee for Undergraduate Degree Programmes of the Department of Economics at the University of Genoa (academic years 2014/2015 to 2017/2018)
- Tutoring activities for the Bachelor's Degree in Business Administration (UniGe) (academic year 2015/2016 to present)
- Tutoring activities for the Master's Degree in Administration, Finance and Control (UniGe) (academic year 2018/2019 to present)

Other institutional activities

- External reviewer for the Italian Research Assessment Exercise VQR 2020-2024 (2025)
- Member of the School Council of Social Sciences at the University of Genoa (Dean's Decree No. 3372 dated 3 July 2024) for the three-year period 1 November 2024 – 31 October 2027
- University of Genoa representative for the Observatory on Financial Statements and Economic-Financial Communication (funded by the National Council of Chartered Accountants and Accounting Experts) (2015 to present)
- Member of the management committee of the Second-Level Master's in Health Economics and Management (MEMS), University of Genoa (2022 to present)
- Member of the management committee of the Advanced Course in Pharmaceutical, Health and Healthcare Technology Economics, APHEC – Centre for Studies and Research in Health Economics, University of Genoa (2020 to present)
- External reviewer for the Italian Research Assessment Exercise VQR 2015-2019 (2021)

LANGUAGES

- **Italian**: Native language
- **English**: Fluent (written and spoken)
- **French**: Fluent (written and spoken)

In accordance with Law 675/1996, I authorise the processing of the data I have provided.

Genoa, 31 July 2025