

Lorenzo Simoni
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CURRENT POSITION

Assistant Professor of Accounting

Department of Economics and Business Studies, University of Genoa, Genoa (Italy)

PAST ACADEMIC AND PROFESSIONAL POSITIONS

- 2022-2023** **Visiting Professor**
Aarhus Summer University, Aarhus (Denmark)
- 2020-2022** **Research fellow in Accounting**
Department of Economics and Business Studies, University of Genoa, Genoa (Italy)
- 2018-2019** **Research fellow**
Fondazione CESIFIN Alberto Predieri, Florence (Italy)
- 2017-2018** **Visiting scholar**
Aalborg University (Denmark)
- 2015** **Audit intern**
PwC, Florence (Italy)
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EDUCATION

- 2019** **PhD in Business Administration and Management**
University of Pisa (Italy)
- 2015** **MA in Accounting**
University of Florence (Italy)
- 2012** **BA in Business Administration**
University of Florence (Italy)
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TEACHING EXPERIENCE

- A.Y. 2023-2024** **Intermediate Financial Accounting**
University of Genoa, Genoa (Italy)
Course responsible, BA level
- A.Y. 2023-2024** **Introduction to Accounting**
University of Genoa, Genoa (Italy)
Course responsible, BA level
- A.Y. 2022-2023** **Beyond Financial Statements: Narrative Reporting on Value Creation**
Aarhus University, Aarhus (Denmark)
Course responsible, MA level
- A.Y. 2022-2023** **Intermediate Financial Accounting**
University of Genoa, Genoa (Italy)
Course responsible, BA level

- A.Y. 2022-2023 Introduction to Accounting**
University of Genoa, Genoa (Italy)
Course responsible, BA level
- A.Y. 2021-2022 Beyond Financial Statements: Narrative Reporting on Value Creation**
Aarhus University, Aarhus (Denmark)
Course responsible, MA level
- A.Y. 2021-2022 Financial Statement Analysis**
University of Florence, Florence (Italy)
Course responsible, MA level
- A.Y. 2021-2022 Introduction to Accounting**
University of Genoa, Genoa (Italy)
Course responsible, BA level
- A.Y. 2021-2022 Seminars and tutorials for the International Accounting class**
University of Florence, Florence (Italy)
MA level
- A.Y. 2020-2021 Seminars and tutorials for the International Accounting class**
University of Florence, Florence (Italy)
MA level
- A.Y. 2019-2020 Tutorials for the Intermediate Accounting class**
University of Genoa, Genoa (Italy)
BA level
- A.Y. 2019-2020 Financial Statement Analysis**
University of Florence, Florence (Italy)
Course responsible, MA level
- A.Y. 2019-2020 Tutorials for the Introduction to Accounting class**
University of Genoa, Genoa (Italy)
BA level
- A.Y. 2019-2020 Academic tutor in Accounting**
Middlebury College, Florence (Italy)
- 2017 Academic tutor**
University of Florence, Florence (Italy)

PUBBLICATIONS

Papers on peer-reviewed academic journals (in English)

- “Negative media coverage of ESG issues and corporate tax avoidance” (2024), *Sustainability Accounting, Management and Policy Journal*, Vol. 15 No. 7, pp. 1-33, ISSN: 2040-8021 (with L. Menicacci).
- “Mandatory non-financial disclosure: Is everybody on the same page about business model reporting?” (2023), *Accounting Forum*, Vol. 47 No. 2, pp. 198-222, ISSN: 1467-6303, doi: 10.1080/01559982.2023.2170036 (with L. Bini, S. Schaper, F. Giunta, and C. Nielsen).
- “Corporate governance quality and non-financial KPI disclosure comparability: UK evidence” (2023), *Journal of Management and Governance*, Vol. 27, pp. 43-74, ISSN: 1572-963X, doi: 10.1007/s10997-021-09608-3 (with L. Bini, F. Giunta, and R. Miccini).

- “Business model disclosures, market values and earnings persistence: Evidence from the UK” (2022), *Abacus*, Vol. 58 No. 1, pp. 142-173, ISSN: 1467-6281, doi: 10.1111/abac.12233 (with S. Schaper and C. Nielsen).
- “Dynamic accountability and the role of risk reporting during a global pandemic” (2022), *Accounting, Auditing & Accountability Journal*, Vol. 35 No. 1, pp. 169-185, ISSN: 0951-3574, doi: 10.1108/AAAJ-08-2020-4793 (with C. Crovini and S. Schaper).
- “Restoring an eroded legitimacy: the adaptation of nonfinancial disclosure after a scandal and the risk of hypocrisy” (2021), *Accounting, Auditing & Accountability Journal*, Vol. 34 No. 9, pp. 164-186, ISSN: 0951-3574, doi: 10.1108/AAAJ-12-2019-4359 (with M. Bellucci, D. Acuti, and G. Manetti).
- “Hypocrisy and legitimacy in the aftermath of a scandal: an experimental study of stakeholder perceptions of nonfinancial disclosure” (2021), *Accounting, Auditing & Accountability Journal*, Vol. 34 No. 9, pp. 151-163, ISSN: 0951-3574, doi: 10.1108/AAAJ-01-2021-5113 (with M. Bellucci, D. Acuti, and G. Manetti).
- “Business model reporting: Why the perception of preparers and users matters” (2021), *Journal of Business Models*, Vol. 9 No. 1, pp. 1-7, ISSN: 2246-2465, doi: 10.5278/jbm.v9i1.4240 (with L. Bini, F. Giunta, C. Nielsen, and S. Schaper).
- “Effects of social, environmental and institutional factors on sustainability report assurance. Evidence from European countries” (2020), *Meditari Accountancy Research*, Vol. 28 No. 6, pp. 1059-1087, ISSN: 2049-372X, doi: 10.1108/MEDAR-03-2019-0462 (with L. Bini, and M. Bellucci).
- “Stakeholder engagement and dialogic accounting: empirical evidence in sustainability reporting” (2019), *Accounting, Auditing & Accountability Journal*, Vol. 32 No. 5, pp. 1467-1499, ISSN: 0951-3574, doi: 10.1108/AAAJ-09-2017-3158 (with M. Bellucci, D. Acuti, and G. Manetti).
- “The effects of business model regulation on the value relevance of traditional performance measures. Some evidence from UK companies” (2019), *Financial Reporting*, Vol. 1, pp. 83-111, ISSN: 2036-671X, doi: 10.3280/FR2019-001003 (with L. Bini and F. Giunta).
- “Business Model and Non-Financial Key Performance Indicator Disclosure” (2018), *Journal of Business Models*, Vol. 6 No. 2, pp. 5-9, ISSN: 2246-2465, doi: 10.5278/ojs.jbm.v6i2.2453 (with L. Bini, F. Dainelli, and F. Giunta).
- “Depicting A Performative Research Agenda: The 4th Stage Of Business Model Research” (2018), *Journal of Business Models*, Vol. 6 No.2, pp. 59-64, ISSN: 2246-2465, doi: 10.5278/ojs.jbm.v6i2.2465 (with C. Nielsen, M. Lund, S. Schaper, M. Montemari, P. Thomsen, J. Sort, R. Roslender, K. Brøndum, C. Byrge, C. Delmar, F. Paolone, M. Massaro, and J. Dumay).

Books (in English)

- “Business Models and Corporate Reporting. Defining the Platform to Illustrate Value Creation” (2021), Routledge, London (UK), ISBN: 978-0-367860-83-7.

Chapters in books

- “Early warning tools under Directive 2019/1023: Applications in the Italian Legal Framework” (2022), in *INSOL Europe Yearbook 2022: Restructuring and Insolvency Tools in Times of Crisis* (pp. 167-184), INSOL Europe, Nottingham (UK), ISBN: 978-1-4743-2648-3 (with A. Danovi and A. Quagli).

- “Assessing the value relevance of Intellectual Capital disclosure. Are price-level models effective?” (2021), in Dumay, J., Nielsen, C., Lund, M., Guthrie, J. and Massaro, M. (Eds.), *Research Handbook on Intellectual Capital and Business* (pp. 125-152), Edward Elgar Publishing, Cheltenham (UK), ISBN: 978-1-78536-531-7 (with F. Giunta).

Refereed research reports

- “Do companies disclose relevant information about intangibles? Insights from business model reporting and risk reporting” (2022), The Institute of Chartered Accountants of Scotland, Edinburgh (UK), ISBN: 978-1-909883-79-6 (with C. Crovini, F. Giunta, and C. Nielsen).
- “Are non-financial KPIs in annual reports really ‘key’? An investigation of company disclosure and analyst reports in the UK” (2019), The Institute of Chartered Accountants of Scotland, Edinburgh (UK), ISBN: 978-1-909883-49-9 (with L. Bini, F. Dainelli, and F. Giunta).

RESEARCH GRANTS

- Work package leader for business model reporting analysis (WP3) within the project FRC2023-0131 “Analysing trends in annual report language and content”, commissioned by the Financial Reporting Council (FRC) to Lancaster University (project lead: Steven Young; total amount of £37.950).
- Awarded a grant by the Institute of Chartered Accountants of Scotland (ICAS) and European Financial Reporting Advisory Group (EFRAG) to develop the project “Do companies disclose relevant information about intangibles? Insights from business model and risk reporting” (principal investigator: Christian Nielsen; amount: £5.000).
- Awarded a grant by the Italian Association of Accounting Scholars (SIDREA) to develop a project on the relationship between business model reporting and risk reporting (with Chiara Crovini; amount: €625).
- Awarded a grant by Institute of Chartered Accountants of Scotland (ICAS) to develop the project “Are non-financial KPIs in annual reports really ‘key’? An investigation of company disclosure and analyst reports in the UK” (principal investigator: Laura Bini; amount: £5.000).

OTHER PROJETS

Member of SIDREA study group on business crisis.

INVITED TALKS AND PRESENTATIONS

- ICAS Research Panel meeting
Online meeting, 19 June 2020
- FRC-ICAS reporting of performance event
Financial Reporting Council (FRC), London (UK), 19 March 2019
- EFRAG User Panel meeting
European Financial Reporting Advisory Group (EFRAG), Brussels (Belgium), 12 December 2018
- ICAS SARAG meeting
CA House, Edinburgh (UK), 14 September 2017

PARTICIPATION AT CONFERENCES

- XIII Financial Reporting Workshop (speaker, discussant, session chair)
Florence (Italy), 6-7 July 2023
- 3rd EIASM Workshop on Fraud and Accounting Scandals
Genoa (Italy), 13-14 April 2023
- SIDREA-Financial Reporting congress
Lucca (Italy), 20-21 October 2022
- European Accounting Association (EAA) congress (speaker)
Bergen (Norway), 11-13 May 2022
- EUFIN 2021 virtual congress (speaker, discussant)
2-3 September 2021
- European Accounting Association (EAA) virtual congress (session chair)
26-28 May 2021
- SIDREA-Financial Reporting virtual congress (speaker)
20 and 27 November 2020
- AIDEA congress
Turin (Italy), 12-13 September 2019
- X Financial Reporting Workshop (speaker)
Turin (Italy), 20-21 June 2019
- European Accounting Association (EAA) congress (speaker)
Paphos (Cyprus), 29-31 May 2019
- SIDREA congress (speaker)
Verona (Italy), 13-14 September 2018
- IX Financial Reporting Workshop (speaker)
Bologna (Italy), 14-15 June 2018
- 2nd Business Model Conference (speaker)
Florence (Italy), 5-7 June 2018
- European Accounting Association (EAA) congress (speaker, session chair)
Milan (Italy), 30 May-1 June 2018
- AIDEA congress (speaker)
Rome (Italy), 14-15 September 2017
- EUFIN 2017 congress (speaker)
Florence (Italy), 31 August-1 September 2017
- VIII Financial Reporting Workshop (speaker)
Parma (Italy), 22-23 June 2017
- XII Workshop on Empirical Research in Financial Accounting (speaker)
Exeter (UK), 7-9 June 2017
- 1st Business Model Conference (speaker)
Venice (Italy), 18-19 May 2017

- SIDREA congress (speaker)
Pisa (Italy), 15-16 September 2016
- 20th FRBC Conference (speaker)
Bristol (UK), 30 June-1 July 2016
- VII Financial Reporting Workshop (speaker)
Genoa (Italy), 9-10 June 2016
- 12th World Congress of Accounting Educators and Researchers
Florence (Italy), 13-15 November 2014

ORGANIZATION OF CONFERENCES

- Member of the local organizing committee for the 2023 EIASM Workshop on Fraud and Accounting Scandals: Third Edition
Genoa (Italy), 13-14 April 2023

ACTIVITY AS A REVIEWER

- Ad-hoc reviewer per Management Decision (ISSN: 0025-1747).
- Ad-hoc reviewer per International Journal of Logistics Management (ISSN: 0957-4093).
- Ad-hoc reviewer for 2024 Journal of Accounting, Auditing & Finance.
- Ad-hoc reviewer for Journal of Management and Governance (ISSN: 1572-963X).
- Ad-hoc reviewer for Business Strategy and the Environment (ISSN: 1099-0836).
- Ad-hoc reviewer for The British Accounting Review (ISSN: 1095-8347).
- Ad-hoc reviewer for Scandinavian Journal of Management (ISSN: 1873-3387).
- Ad-hoc reviewer for Journal of Business Ethics (ISSN: 1573-0697).
- Ad-hoc reviewer for Corporate Governance: An International Review (ISSN:1467-8683).
- Ad-hoc reviewer for The International Journal of Accounting (ISSN: 2213-3933).
- Ad-hoc reviewer for Accounting in Europe (ISSN: 1744-9480).
- Ad-hoc reviewer for Journal of Business Models (ISSN: 2246-2465).
- Ad-hoc reviewer for Meditari Accountancy Research (ISSN: 2049-372X).
- Ad-hoc reviewer for Sustainability Accounting, Management and Policy Journal (ISSN: 2040-8021).
- Ad-hoc reviewer for Financial Reporting (ISSN: 2036-671X).
- Ad-hoc reviewer for Business Ethics, the Environment & Responsibility (formerly Business Ethics: A European Review) (ISSN: 1467-8608).

AWARDS

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| 2022 | Award (scholarship) for a project on insolvency prediction
Awarded by Rotary Club Firenze Ovest |
| 2019 | Best Paper Award
X Financial Reporting Workshop |

AFFILIATIONS

- European Accounting Association (EAA).
- Italian Academic Association of Business Studies (AIDEA).
- Italian Association of Accounting Scholars (SIDREA).
- European Financial Reporting Advisory Group (EFRAG) Academic Network.

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