

Lorenzo Simoni
Department of Economics and Business Studies
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CURRENT POSITION

Assistant Professor of Accounting

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

ACADEMIC AND PROFESSIONAL EXPERIENCE

- 2022** **Guest lecturer**
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)
- 2015** **Audit intern**
PwC, Florence (Italy)
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EDUCATION

- 2019** **PhD in Business Administration and Management**
University of Pisa (Italy)
- 2017-2018** **Visiting scholar**
Aalborg University (Denmark)
- 2015** **MA in Accounting**
University of Florence (Italy)
- 2012** **BA in Business Administration**
University of Florence (Italy)
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PARTIPATION IN SCHOOLS AND COURSES

- 2019** **First Workshop on Research Methods “Experimental Research”**
University of Florence
Florence (Italy), 8 May 2019
- 2017** **AIDEA teaching methodology school**
University of Florence
Florence (Italy), 15-22 July 2017
- 2016** **Summer School on multivariate analysis for social science research**
University of Calabria
Rende (Italy), 5-9 September 2016
- 2015** **Progetto GIOTTO**
Soft-skill development course organized by ManagerItalia Firenze
Florence (Italy), 13-27 February 2015

2007 **First Certificate in English (livello B2)**
In collaboration with University of Cambridge ESOL, 2006/2007.

TEACHING EXPERIENCE

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

Papers on peer-reviewed international journals

- “Mandatory non-financial disclosure: Is everybody on the same page about business model reporting?” (forthcoming), *Accounting Forum*, ISSN: 1467-6303, doi: 10.1080/01559982.2023.2170036 (with Bini, L., Schaper, S., Giunta, F., and Nielsen, C.).
- “Corporate governance quality and non-financial KPI disclosure comparability: UK evidence” (forthcoming), *Journal of Management and Governance*, ISSN: 1572-963X, doi: 10.1007/s10997-021-09608-3 (with Bini, L., Giunta, F., and Miccini, R.).
- “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 Schaper, S., and Nielsen, C.).

- “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 Crovini, C., and Schaper, S.).
- “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 Bellucci, M., Acuti, D., and Manetti, G.).
- “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 Bellucci, M., Acuti, D., and Manetti, G.).
- “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 Bini, L., Giunta, F., Nielsen, C., and Schaper, S.).
- “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 Bini, L., and Bellucci, M.).
- “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 Bellucci, M., Acuti, D., and Manetti, G.).
- “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 Bini, L., and Giunta, F.).
- “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 Bini, L., Dainelli, F., and Giunta, F.).
- “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 Nielsen, C., Lund, M., Schaper, S., Montemari, M., Thomsen, P., Sort, J., Roslender, R., Brøndum, K., Byrge, C., Delmar, C., Paolone, F., Massaro, M. and Dumay, J.).

Papers on peer-reviewed national journals (in Italian)

- “Le deroghe contabili nel contesto dell’emergenza COVID-19: prime evidenze empiriche” (forthcoming), *Rivista dei Dottori Commercialisti*, ISSN: 0485-2281 (con Di Fabio, C., and Roncagliolo, E.).

Books

- “La contabilizzazione dell’avviamento tra impairment e ammortamento. Riflessioni ed evidenze empiriche (2023), Franco Angeli, Milan (IT), ISBN: 978-88-351-4630-8 (with Avallone, F.; book in Italian).
- “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 Danovi, A., and Quagli, A.).
- “Assessing the value relevance of Intellectual Capital disclosure. Are price-level models effective?” (forthcoming), 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 Giunta, F.).

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 Crovini, C., Giunta, F., and Nielsen, C.).
- “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 Bini, L., Dainelli, F., and Giunta, F.).

RESEARCH GRANTS

- 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” (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 (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” (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

CONFERENCES

- 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

ACTIVITY AS A REVIEWER

- 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

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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