

CURRICULUM VITAE

Cognome e nome: AVALLONE Francesco Giovanni
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Academic Titles and Main Positions

- Full Professor in the scientific-disciplinary sector SECS-P/07 (Business Administration) at the Department of Economics (DIEC), University of Genoa, since November 1, 2017;
- Coordinator of the Master's Degree Program in Administration, Finance and Control (AFC), University of Genoa, second term, from November 1, 2016, to October 31, 2022;
- Chairman of the Board of Directors of Capitalmonitor S.r.l., a spin-off of the University of Genoa;
- Member of the Editorial and Review Board of the Journal of Management and Governance (JMG), published by Springer (since 2016), and reviewer for the journal Financial Reporting (Franco Angeli) and, in 2013, for the Social Sciences and Humanities Research Council of Canada (Conseil de recherches en sciences humaines du Canada);
- Member of the second elected Executive Board (from December 4, 2009, to February 23, 2013) of the Italian Society of Accounting and Business Administration Professors (SIDREA);
- Visiting scholar at the Department of Accounting and Finance, University of Glasgow (January 2008 – March 2008);

Participation in Research Projects (Selection)

- (2021) Participation in the research project "Growth Barometer 2022," funded by EY. Scientific coordinators: Alberto Quagli, Francesco Avallone, Paola Ramassa;
- (2019–2020) Participation in the Interreg Alcotra – Pitem–Clip project "Circuito," University of Genoa, aimed at the economic analysis of circular economy initiatives in the Agrifood sector;
- (2019) Participation in the research project "PwC TOP500," aimed at analyzing the economic and financial data of the largest companies in Liguria by revenue, funded by PricewaterhouseCoopers. Scientific coordinators: Alberto Quagli, Francesco Avallone, Paola Ramassa;

Publications (Selection)

Roncagliolo E., Avallone, F. (2022). Recognition of provisional goodwill: Real need or communication strategy? Journal of International Accounting, Auditing and Taxation, 49 (Dicembre).

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.

Quagli A., Avallone F. (2020), L'individuazione delle politiche di bilancio: profili metodologici e casi applicativi, Rivista Italiana di Ragioneria e di Economia Aziendale (RIREA).

Avallone F., Di Fabio C., Roncagliolo E. (2020), L'applicazione del principio di rilevanza: effettivo supporto alla true and fair view, opportunismo o semplificazione? Rivista Italiana di Ragioneria e di Economia Aziendale (RIREA), fascicolo 1/2/3/4, pp. 38-56.

Avallone F., Roncagliolo E., (2020), The complexity in measuring M&A performance: is a multi-dimensional approach enough? Financial Reporting.

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, in Accounting History, 24 (3), pp. 464-488.

Di Fabio C., Roncagliolo E., Avallone F., Ramassa P. (2019), XBRL Implementation in the European Union: exploring preparers' points of view, in Cabitza F., Batini C., Magni M. (a cura di), "Organizing for the digital world. It for individuals, communities and societies, Springer, Vol. 28, pp. 33 – 47 (DOI: 10.1007/978-3-319-90503-7_4).

Avallone F., Zanini A., Ramassa P., Quagli A. (2016), Accounting in international grain trade: the case of Nicolò Di Negro of Genoa, 1580s-1600s, in D'Amico L., Di Pietra R., Sargiacomo M., (a cura di), "Accounting and food. Some Italian experiences" (Routledge new works in Accounting History), New York: Routledge, pagg. 279-301 (ISBN: 978-1-138-65245-3).

Avallone F., Ramassa P., Roncagliolo E. (2016), The Pros and Cons of XBRL Adoption in Italy: A Field Study, in Mancini D., Dameri R.P., Bonollo E., (a cura di), "Strengthening information and control systems – The synergy between information technology and accounting models", Springer, pagg. 157-170 (ISBN: 978-3-319-26486-8; DOI 10.1007/978-3-319-26488-2_12).

Avallone A., Quagli A., Ramassa P., (2015), Forward-looking Information and Results: Evidence on Integration between Strategic Plans and Annual Reports, in "European Journal of Economics, Finance and Administrative Sciences", vol. 84, December, 109-127.

F. Avallone, A. Quagli, (2015) Insight into the variables used to manage the goodwill impairment test under IAS 36, Advances in Accounting, incorporating Advances in International Accounting, (DOI: 10.1016/j.adiaac.2015.03.011).

A. Quagli e F. Avallone, *La comunicazione finanziaria delle imprese di gestione immobiliare*, collana referata "Accounting & Business Studies", Franco Angeli, Milano, 2014.

F. AVALLONE, *L'acquisto di azioni proprie: teoria e pratica a confronto*, Giappichelli, Torino, 2013.

A. QUAGLI e F. AVALLONE (2010) *Fair value or cost model? Drivers of choice for IAS 40 in the real estate industry*, European Accounting Review (EAR), Vol. 19, No. 3, pp. 461-493;

F. AVALLONE, *L'impatto dell'informativa contabile di tipo volontario sui mercati finanziari. Principali evidenze empiriche e problemi di misurazione*, Giappichelli, Torino, 2008.

Teaching Responsibilities

Department of Economics, University of Genoa:

- Management Control (Bachelor's Degree – Business Administration)
- M&A and Corporate Valuation (Master's Degree – Administration, Finance and Control)

Si autorizza al trattamento dei dati personali e alla pubblicazione on-line ai sensi del D.Lgs 196/2003.


Francesco Avallone