

FRANCESCO DE LUCA

University “G. d’Annunzio” at Chieti-Pescara

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ACADEMIC POSITIONS

University “G. d’Annunzio” at Chieti-Pescara

Department of Business Administration and Management

Full Professor of Accounting December 2021 – Present

SIDREA “Italian Association of the Accounting Professors”

Member of the Board, December 2018 - Present

University “G. d’Annunzio” at Chieti-Pescara

Department of Business Administration and Management

Head of the Department of Business Administration and Management 2022 – 2023

University “G. d’Annunzio” at Chieti-Pescara

Department of Business Administration and Management

Director of the M.Sc in Economics and Management November 2015 – October 2022

University “G. d’Annunzio” at Chieti-Pescara

Member of the University Committee for the Academic Research September 2019 – Present

University “G. d’Annunzio” at Chieti-Pescara

Member of the Ph.D. board of professors of the “Accounting, Management and Business

Economics” Ph.D. program of the University of Chieti-Pescara, <http://www.ambe.unich.it/> April

2020 – Present

University “G. d’Annunzio” at Chieti-Pescara

Department of Business Administration and Management

Associate Professor of Accounting March 2011 – November 2021

National Scientific Qualification as a Full Professor achieved on November 2020

University “G. d’Annunzio” at Chieti-Pescara

Department of Business Administration and Management

Assistant Professor of Accounting January 2004 – March 2011

EDUCATION

Selected participant (together with other 39 selected accounting professors from all over the world) **in the IASB Teachers Day (May 2017 edition)** held in London **at the IASB headquarter** and devoted to the presentation and the discussion of the most recent activities of the IASB, ongoing projects, and newly issued accounting standards (IFRS 9; IFRS 15; IFRS 16 among others).

Ph.D. in Business Administration (major: Accounting, minor: Managerial Accounting)
University “G. d’Annunzio” at Chieti-Pescara
February 2004

M.Sc. in Business Economics (major: Business Administration, minor: Banking Economics)
University “G. d’Annunzio” at Chieti-Pescara
Pescara, Italy October 2000, *magna cum laude*

RESEARCH INTERESTS

Financial reporting, Non-Financial Disclosure, Corporate Social Responsibility, International Accounting, Managerial Accounting, Financial Fraud, Earnings Manipulation, Financial Distress, Health Care Accounting, Start-up and Venture Financing, Cost Accounting, Accounting History.

VISITING ACTIVITIES

Visiting scholar at the University of Alabama (AL), USA, School of Business, Department of Accounting and Finance, August 2017.

Visiting scholar at the University of Alabama (AL), USA, School of Business, Department of Accounting and Finance, April 2014.

Visiting scholar at the University of Alabama (AL), USA, School of Business, Department of Accounting and Finance, September 2012.

Visiting scholar at the Nazareth College di Rochester (NY), USA, School of Management, September 2007.

INVITED PRESENTATIONS

2024 AAA Annual Meeting – Speaker at the Luncheon of the International Accounting Section (IAS).

2024 International University of Rome, Sustainability Reporting Conference, Keynote speaker.

2023 AAA Annual Meeting - Moderator of the International Accounting Section (IAS) Concurrent Session “Accounting Standards Implementation, Financial Performance, and Capital Markets”.

2023 ESG and opportunities for professionals and companies, conference of CONFAPI Vicenza (Italy)

2022 ESG and sustainable development conference at the Sapienza University of Rome – Panelist

2021 Sustainability Reporting Conference at the Catholic University of Piacenza – Keynote speaker of the plenary session

2021 ESG and sustainable development conference at the Mercatorum University of Rome – Panelist

2021 AAA Annual Meeting (virtual) - Moderator of the International Accounting Section (IAS) Concurrent Session “International ESG Factor Reporting”.

2020 SIDREA Annual Conference – Chair of the “Financial Reporting” concurrent session

2016 University of Reșița (Romania), Plenary session

2015 University of Alabama at Birmingham (USA), International Accounting Seminar

2013 Luxembourg Ministry of Finance, Accounting Standards Workshop, Plenary session

2012 University of Benevento (Italy), PhD seminar

2007 Nazareth College - Rochester (NY) USA, School of Management, Intermediate Accounting seminar

2006 European Meeting about Corporate Social Responsibility – Alcazar de San Juan (Spain), Plenary session

2005 University of Lecce (Italy) AIDEA Association (young section), Plenary session

PRESENTATIONS at CONFERENCES

2024 AAA Annual Meeting (Washington, USA)
2024 SIDREA Annual Meeting (Ancona, Italy)
2023 AAA Annual Meeting (Denver, USA)
2023 EAA Annual Meeting (Helsinki, Finland)
2023 EIASM Conference on Accounting and Regulation (Siena, Italy)
2022 AAA Annual Meeting (San Diego, USA/virtual)
2022 International Risk Management Annual Conference (IRMC 2021) (Bari, Italy)
2022 Finance Research Letters annual conference (virtual)
2021 International Risk Management Annual Conference (IRMC 2021) (virtual)
2021 Italian Chapter of Accounting Information System (ItAIS) Annual Conference (Trento, Italy)
2021 EuroMed Academy of Business (EMAB 2021) (virtual)
2021 Finance Research Letters annual conference “Frontiers in Credit Risk” (virtual)
2021 AAA International Accounting Section Midyear meeting (virtual, USA)
2020 SIDREA Annual Meeting (virtual)
2020 Social Impact Investments International Conference (virtual)
2020 AAA Annual Meeting (Atlanta, USA)
2019 AIDEA Annual Meeting (Turin, Italy)
2019 AAA Annual Meeting (San Francisco, CA)
2019 EAA Annual Meeting (Paphos, Cyprus)
2019 VIRTUS Interpress International Conference (Rome, Italy)
2018 SIDREA Annual Meeting (Verona, Italy)
2018 EAA Annual Meeting (Milan, Italy)
2018 EURAM Annual Meeting (Reykjavik, Iceland)
2017 AAA Annual Meeting (San Diego, CA)
2016 14th World Congress of Accounting Historians, (Pescara, Italy)
2016 SIDREA Annual Meeting (Pisa, Italy)
2015 AAA Annual Meeting (Chicago, IL)
2015 AIDEA Annual Meeting (Piacenza, Italy)
2015 International Risk Management Annual Conference, (Luxembourg)
2014 AAA Annual Meeting (Atlanta, GA)
2013 AIDEA Annual Meeting (Lecce, Italy)
2012 Accounting Information System Annual Conference, Chania, Crete (GR)
2012 World Business Research Conference, (Bangkok, Thailand)
2013 University of Parma, Accounting History Annual Conference (Parma, Italy)
2008 Cardiff Business School (UK)
2009 University of Catania, Accounting in Europe Workshop, (Catania, Italy)
2009 Bocconi University of Milan, Accounting History Annual Conference (Milan, Italy)

SERVICE

Section Liaison, Co-Chair of the Membership Committee of the American Accounting Association, International Accounting Section (AAA IAS) from August 2024.

<https://aaahq.org/IA/About/Officers-and-Committees>

Section Liaison, Co-Chair, and Session Chair of the American Accounting Association, International Accounting Section (AAA IAS) for the 2022, 2023, 2024 Annual Meetings:

https://www2.aaahq.org/AM/list_liaisons.cfm

<https://aaahq.org/IA/About/Officers-and-Committees>

Member of the Scientific Committee of:

“Non-Financial Disclosure (NFD) and Sustainable Practices Observatory” based on the collaboration among Italian and international universities (including Ca’Foscari, Cattolica, LUISS, Universitat de València, Macquarie University, Univerza v Ljubljani), national and international associations such as Altis, ASviS, UN SDSN, PRIMA Foundation, SIDREA, for the collection, analysis and dissemination of the best practices about NFD topics.

<http://www.osservatoriodnf.it/en/home/staff-partners>.

Coordinator of the Special Interest Group “Non-Financial Information and Integrated Reporting” of SIDREA (Italian Academic Association of Accounting professors)

<https://www.sidrea.it/gdl-comunicazione-non-finanziaria-e-modelli-informativi-integrati/>

Coordinator of the Special Interest Group “Environmental, Social, Governance (ESG). Risk, Performance, Monitoring” of SIDREA (Italian Academic Association of Accounting professors)

<https://www.sidrea.it/esg/>

Member of the Editorial Board of the following Journals:

Journal of Governance and Regulation, ISSN 2220-9352 (print) – 2306-6784 (online)

Member of the Editorial Board of the following Book Series:

SIDREA Series in Accounting and Business Administration, ISSN: 2662-9879

<https://www.springer.com/series/16571?detailsPage=free>

Guest Editor of:

International Journal of Digital Culture and Electronic Tourism, ISSN online 1753-5220;
Special Issue on: “Integration of Financial/Non-Financial Information and Smart Technologies in the Time of the COVID-19 Pandemic Crisis: Opportunities, Challenges and Implications”.

<https://www.inderscience.com/info/ingeneral/cfp.php?id=5213>

Editor (together with Lino Cinquini) of the Springer Book (2022):

Non-financial disclosure and Integrated Reporting: theoretical framework and empirical evidence

<https://link.springer.com/book/10.1007/978-3-030-90355-8>

Editor (together with Nicola Castellano, Giuseppe D'Onza, Marco Maffei, Andrea Melis) of the Springer Book (2024): Environmental, Social, Governance (ESG). Risk, Performance, Monitoring

<https://link.springer.com/book/9783031766176>

Peer reviewer for (since):

- Technological Forecasting and Social Change, ISSN 0040-1625 (2022)
- Technology Analysis & Strategic Management (TASM), ISSN: 0953-7325 (Print) 1465-3990 (Online) (2020)
- Finance Research Letters (FRL), ISSN: 1544-6123 (2021)
- Meditari Accountancy Research (MedAR), ISSN: 2049-372X (2020)
- Business Strategy and the Environment (BSE), ISSN: 1099-0836 (2020)
- Corporate Social Responsibility and Environmental Management (CSREM), ISSN: 1535-3966 (2020)
- Accounting in Europe (AiE), ISSN: 1744-9480 (2020)
- Financial Reporting (FR), ISSN: 2036-671X (2020)
- Sustainability, ISSN: 2071-1050 (2020)

- Administrative Sciences, ISSN: 2076-3387 (2020)
- Journal of Corporate Accounting & Finance (JCAF), ISSN: 1097-0053 (2019)
- Journal of Risk Finance (JRF), ISSN: 1526-5943, (2018)
- Cogent Business & Management, ISSN: 2331-1975, (2018)
- Cogent Economics & Finance, ISSN: 2332-2039, (2018)
- Review of Economics & Finance, ISSN: 1923-7529 (2018)
- Journal of Applied Accounting Research (JAAR), ISSN: 0967-5426 (2017)
- International Journal of Critical Accounting (IJCA), ISSN: 1757-9856 (2016)
- Ratio Mathematica (2015)

American Accounting Association

Reviewer for the 2023 AAA Annual Meeting (Denver, CO)
 Reviewer for the 2022 AAA Annual Meeting (Virtual meeting)
 Reviewer for the 2020 AAA Annual Meeting (Atlanta, GA)
 Reviewer for the 2017 AAA Annual Meeting (San Diego, CA)
 Reviewer for the 2016 AAA Annual Meeting (New York, NY)
 Reviewer for the 2015 AAA Annual Meeting (Chicago, IL)
 Reviewer for the 2014 AAA Annual Meeting (Atlanta, GA)

TEACHING EXPERIENCE

University “G. d’Annunzio” at Chieti-Pescara

International Accounting and Financial Reporting (M.Sc.)

Fall 2023 (rating: 3.66*)
 Fall 2022 (rating: 3.56*)
 Fall 2021 (rating: 3.77*)
 Fall 2020 (rating: 3.85*)
 Fall 2019 (rating: 3.54*)
 Fall 2018 (rating: 3.80*)
 Spring 2017 (rating: 3.53*)

Advanced Accounting (B.Sc.)

Fall 2023 (rating: 3.58*)
 Fall 2022 (rating: 3.62*)
 Fall 2021 (rating: 3.56*)
 Fall 2020 (rating: 3.63*)
 Fall 2019 (rating: 3.31*)
 Fall 2018 (rating: 3.56*)
 Fall 2017 (rating: 3.52*)
 Fall 2016 (rating: 3.31*)
 Fall 2015 (rating: 3.76*)
 Fall 2014 (rating: 3.13*)
 Fall 2013 (rating: 3.50*)
 Fall 2012

Financial Statement Analysis (M.Sc.)

Spring 2016 (rating: 3.82*)
 Spring 2015 (rating: 3.65*)
 Spring 2014
 Spring 2013
 Spring 2012
 Spring 2011

Enterprise Value Assessment (M.Sc.)

Spring 2011

Spring 2010

Spring 2009

Corporate Governance (M.Sc.)

Spring 2008

Spring 2007

University LUMSA of Rome.

Financial Information (M.Sc.)

Winter 2010

Winter 2009

Winter 2008

Winter 2007

*Where available, Evaluation ratings are based on a scale from 1 to 4 where 1 means “very poor” and 4 means “very good”.

MEMBERSHIPS AND AFFILIATIONS

EFRAG – Member of Academic Network

AAA – American Accounting Association

EAA – European Accounting Association

AIDEA – Italian Business Administration Academics Association

SIDREA Italian Accounting Professors Association.

SISR Italian Accounting Historians Association

SELECTED PUBLICATIONS

- CASTELLANO N., DE LUCA F., D'ONZA G., MAFFEI M., MELIS A. (Eds.), (2024), *Environmental, Social, Governance (ESG). Risk, Performance, Monitoring*, in SIDREA Accounting and Business Administration Book Series, Springer International Publishing, Series ISSN 2662-9879, online ISBN 978-3-031-76618-3, <https://link.springer.com/book/9783031766176>
- DE LUCA F., PRATHER-KINSEY J., ERDOGAN S., PHAN H.T.P. (2024), Cross-border listed firms' IFRS-based financial reports: Are they comparable?, *Journal of Accounting and Public Policy*, Volume 45, 2024, 107207, ISSN 0278-4254, <https://doi.org/10.1016/j.jaccpubpol.2024.107207>
- MEHMOOD, A., DE LUCA, F. (2023), Financial distress prediction in private firms: developing a model for troubled debt restructuring, *Journal of Applied Accounting Research*, Vol. ahead-of-print No. ahead-of-print. ISSN 0967-5426, DOI <https://doi.org/10.1108/JAAR-12-2022-0325>
- MEHMOOD A., DE LUCA F., QUACH H. (2023). Investigating how board gender diversity affects environmental, social and governance performance: Evidence from the utilities sector, *Utilities Policy*, Volume 83, 2023, 101588, ISSN 0957-1787, <https://doi.org/10.1016/j.jup.2023.101588>.
- MEHMOOD A., DE LUCA, F. (2023). How does Non-Interest Income affect Bank Credit Risk? Evidence before and during the COVID-19 Pandemic, *Finance Research Letters*, 103657, ISSN 1544-6123, DOI: <https://doi.org/10.1016/j.frl.2023.103657>
- DE LUCA F., PHAN, H.-T.-P. (2022). *Global Comparability of Financial Reporting Under IFRS. Does Comparability Enhance Value Relevance of Earnings across Countries?*, SIDREA Accounting and Business Administration Book Series, Springer International Publishing, Series ISSN 2662-9879, ISBN 978-3-031-15155-2 <https://doi.org/10.1007/978-3-031-15156-9>
- DE LUCA, F., CINQUINI L. (Eds.), (2022), *Non-financial disclosure and Integrated Reporting: theoretical framework and empirical evidence*, SIDREA Accounting and Business Administration Book Series, Springer International Publishing, Cham, Series ISSN 2662-9879. Print ISBN 978-3-030-90354-1 Online ISBN 978-3-030-90355-8 https://doi.org/10.1007/978-3-030-90355-8_8

- MEHMOOD, A., ZA, S., DE LUCA, F. (2022). *The Evolution of Hybrid Organisations' Research: A Bibliometric Analysis*. In: Cuel, R., Ponte, D., Virili, F. (eds) "Exploring Digital Resilience. ItAIS 2021. Lecture Notes in Information Systems and Organisation", vol 57. Springer, Cham. https://doi.org/10.1007/978-3-031-10902-7_13 Print ISBN 978-3-031-10901-0; Online ISBN 978-3-031-10902-7 Series ISSN 2195-4968 Series E-ISSN 2195-4976
- PRATHER-KINSEY, J., DE LUCA, F. & PHAN, H.T.P., (2022). Improving the global comparability of IFRS-based financial reporting through global enforcement: a proposed organizational dynamic. *International Journal of Disclosure and Governance*. ahead-of-print. ISSN: 1741-3591 (print) 1746-6539 (electronic) <https://doi.org/10.1057/s41310-022-00145-5>
- MEHMOOD, A., HAJDINI, J., IAIA, L., DE LUCA, F., SAKKA, G., (2022). Stakeholder engagement and SDGs: the role of social media in the European context, *EuroMed Journal of Business*, Vol. ahead-of-print No. ahead-of-print. ISSN: 1450-2194 <https://doi.org/10.1108/EMJB-11-2021-0173>.
- PAOLONE, F., DE LUCA, F., DELLA PORTA, A., LOMBARDI, R., (2022). *Non-financial Information about Intangibles and CSR in the Context of Mandated Non-financial Disclosure: a Configurational Approach of Italian Listed Companies*, in DE LUCA, F., CINQUINI L., "Non-financial disclosure and Integrated Reporting: theoretical framework and empirical evidence", SIDREA Accounting and Business Administration Book Series, Springer International Publishing, Cham, Series ISSN 2662-9879. Print ISBN 978-3-030-90354-1 Online ISBN 978-3-030-90355-8 https://doi.org/10.1007/978-3-030-90355-8_8
- DE LUCA, F., CINQUINI L., (2022). *Preface*, in DE LUCA, F., CINQUINI L., "Non-financial disclosure and Integrated Reporting: theoretical framework and empirical evidence", SIDREA Accounting and Business Administration Book Series, Springer International Publishing, Cham, Series ISSN 2662-9879 Series E-ISSN 2662-9887. Hardcover ISBN 978-3-030-90354-1 Softcover ISBN 978-3-030-90357-2 eBook ISBN 978-3-030-90355-8. <https://doi.org/10.1007/978-3-030-90355-8>
- DE LUCA F., IAIA L., MEHMOOD A., VRONTIS D. (2022). *Can social media improve stakeholder engagement and communication of Sustainable Development Goals? A cross-country analysis*, *Technological Forecasting and Social Change*, Volume 177, 2022, 121525, ISSN 0040-1625, <https://doi.org/10.1016/j.techfore.2022.121525> <https://www.sciencedirect.com/science/article/pii/S0040162522000579>
- DE LUCA, F., MIGLIORI, S., MUHAMMAD, H., & RAPPOSELLI, A. (2021). *Corporate board and firm performance: A data envelopment analysis (DEA) of Italian listed companies* [Special issue]. *Corporate Ownership & Control*, 19(1), 327–340. <https://doi.org/10.22495/coev19i1siart9>
- PRATHER-KINSEY J., DE LUCA F., PHAN, H.-T.-P. (2020). Achieving the IASB's Output Legitimacy: A Prescriptive Model. *Proceedings of the AAA 2020 Virtual Annual Meeting*, Aug 7-13, 2020. <https://doi.org/10.26226/morressier.5f0c7d3058e581e69b05d0b2>
- CARDONI, A., KISELEVA, E., DE LUCA, F. (2020). Continuous auditing and data mining for strategic risks control and anticorruption: creating "fair" value in the digital age, *Business Strategy and The Environment*, Volume 29, Issue 8, pp. 3072–3085, ISSN 1099-0836 <https://doi.org/10.1002/bse.2558>
- VELTRI, S., DE LUCA, F., PHAN, H.-T.-P. (2020). "Do Investors Value Companies' Mandatory Non-Financial Risk Disclosure? An Empirical Analysis of the Italian Context after the EU Directive", *Business Strategy and The Environment*, Volume 29, Issue 6, pp. 2226-2237, ISSN 1099-0836 <https://doi.org/10.1002/bse.2497>
- DE LUCA, F. (2020). *"Mandatory and Discretionary Non-financial Disclosure After the European Directive 2014/95/EU: An empirical analysis of Italian listed companies' behavior"*, (Refereed Book Series), Emerald Publishing Limited, Bingley: England. ISBN 9781839825057 <https://doi.org/10.1108/9781839825040>

- PHAN, H.-T.-P.; DE LUCA, F.; IAIA, L. (2020). “The “Walk” Towards the UN Sustainable Development Goals: Does Mandated “Talk” through Non-Financial Disclosure Affect Companies’ Financial Performance?” *Sustainability*, issue 12(5), ISSN 2071-1050 <https://doi.org/10.3390/su12062324>
- DE LUCA, F.; CARDONI, A.; PHAN, H.-T.-P.; KISELEVA, E. (2020). “Does Structural Capital affect SDGs Risk-related Disclosure Quality? An empirical investigation of Italian large listed companies”. *Sustainability*, issue 12(5), 1776, p. 1-20. ISSN 2071-1050 <https://doi.org/10.3390/su12051776>
- DE LUCA F., PHAN, H.-T.-P., (2019), “Informativeness Assessment of Risk and Risk-Management Disclosure in Corporate Reporting: An Empirical Analysis of Italian Large Listed Firms”, *Financial Reporting*, issue 2, p. 9-41, ISSN 2036-671X, ISSN e 2036-6779, <https://doi.org/10.3280/FR2019-002002>
- CORSI C., DE LUCA F., PRENCIPE A., (2019), “What start-up firms are more likely to obtain public funding support? A systematic analysis of the funding program promoted by the Abruzzo Region in Italy”, in Caputo A, Pellegrini M.M. (Eds.), “The anatomy of entrepreneurial decisions and negotiations, Springer, p. 291-312, online ISBN 978-3-030-19685-1, print ISBN 978-3-030-19684-4 https://doi.org/10.1007/978-3-030-19685-1_13
- MIGLIORI S., MUHAMMAD H., PAOLONE F., DE LUCA F., (2019), “The effect of corporate governance on the relationship between capital structure and firm performance”, in Esposito De Falco S., Alvino F., Cucari N., Lepore L. (Eds.), “Challenges and Opportunities in Italian Corporate Governance”, Virtus Interpress Publishing, p. 66-87, ISBN 9786177309078 <https://www.virtusinterpress.org/-Challenges-and-Opportunities-in-Italian-Corporate-Governance-660-.html>
- DE LUCA, F., PHAN, H.-T.-P. (2019), “The informativeness assessment of risk and risk management disclosure in corporate reporting: An empirical analysis of Italian large listed firms”, in A. Kostyuk, M. Tutino (Eds.), “Corporate Governance: Search for the Advanced Practices”, pp. 177-192, Virtus Interpress Publishing, ISBN 9786177309054, <https://doi.org/10.22495/cpr19p9>
- DE LUCA, F., PAOLONE, F. (2019), “The impact of the financial crisis on earnings management: Empirical evidence from Italian and Spanish listed companies”, in *Corporate Ownership & Control*, Volume 16, Issue 2, 121-130, ISSN Online: 1810-3057 ISSN Print: 1727-9232, <http://doi.org/10.22495/coev16i2art12>
- DE LUCA F., FENSORE S., MESCHIERI E., (2018), “A Statistical Tool as a Decision Support in Enterprise Financial Crisis”, in “Decision Economics. Designs, Models, and Techniques for Boundedly Rational Decisions”, edited by Bucciarelli, E., Chen, S.H., Corchado, J.M. (Eds.), no. 805, Chapter 12, pp. 75-82, Springer International Publishing, 9783319996981 https://doi.org/10.1007/978-3-319-99698-1_9
- DE LUCA F., FENSORE S., MESCHIERI E., (2018), “Effective Land-Use and Public Regional Planning in the Mining Industry: The Case of Abruzzo”, in “Decision Economics. Designs, Models, and Techniques for Boundedly Rational Decisions”, edited by Bucciarelli, E., Chen, S.H., Corchado, J.M. (Eds.), no. 805, Chapter 17, pp. 154-161, Springer International Publishing, 9783319996981 https://doi.org/10.1007/978-3-319-99698-1_17
- MIGLIORI S., DE LUCA F., (2018), “Resources and Capabilities for Academic Spin-Offs’ Development. An Empirical Analysis of the Italian Context” in “Models and Theories in Social System. Studies in Systems, Decision and Control”, edited by Flaut, C., Hořková-Mayerová, Š., Flaut, D. (Eds.), no. 179, Chapter 20, pp. 355-371, Springer International Publishing, on line ISBN 9783030000844, print ISBN 9783030000837 https://doi.org/10.1007/978-3-030-00084-4_20
- DE LUCA F., PRATHER-KINSEY J., (2018), “Legitimacy Theory May Explain the Failure of Global Adoption of IFRS: The Case of Europe and the U.S.”, in *The Journal of Management*

and Governance, Vol. 22, No. 3, pp. 501-534. ISSN: 1385-3457 (print), ISSN: 1572-963X (online). <https://link.springer.com/article/10.1007/s10997-018-9409-9>

- DE LUCA F., DI BERARDINO D., (2017), “Evolution of the Substance Over Form Principle in the Italian GAAP from a Comparative and International Perspective”, in *International Journal of Critical Accounting*, Vol. 9, No. 4, pp. 312–328, ISSN: 1757-9848 (print), 1757-9856 (online), [10.1504/IJCA.2017.089381](https://doi.org/10.1504/IJCA.2017.089381)
- <http://www.inderscience.com/info/inarticletoc.php?jcode=ijca&year=2017&vol=9&issue=4>
- DE LUCA F., MESCHIERI E., (2017), “Financial Distress Pre-Warning Indicators: a Case Study on Italian Listed Companies”, in *Journal of Credit Risk*, Vol. 13, No. 1, pp. 73-94, ISSN: 1744-6619 (print), 1755-9723 (online). DOI: 10.21314/JCR.2017.220
- DE LUCA F., PAOLONE F., (2016), “Earnings Manipulation in the Agribusiness Industry: Evidence From US and EU Listed Companies”, in “Accounting and Management of the Agribusiness Industry” edited by M. Sargiacomo, McGrawHill, pp. 41-64, 9781526818959.
- DE LUCA F., PRATHER-KINSEY J., (2016), “Is Global Adoption of IFRS Achievable? Suggestions from Legitimacy Theory”, in “Il Governo Aziendale tra Tradizione e Innovazione”, L. Marchi, R. Lombardi, L. Anselmi (Eds), Franco Angeli, 2016, p. 163-188, 9788891736604.
- DE LUCA F., CORSI C., PAOLONE F., (2016), “Fostering Innovative Start-Ups, The case of Start-Up Start-Hope project”, in *International Journal of Business and Social Science*, Vol. 7 No. 9, pp. 16-30, ISSN: 2219-1933 (print), 2219-6021 (online).
- DE LUCA F., MALORNI M., MESCHIERI E., (2016), “Predicting financial distress: evidence from Italian troubled debt restructuring agreements”, in “Risk management: perspectives and open issues. A multi-disciplinary approach”, edited by V. Cantino, P. De Vincentiis, G. Racca, McGraw-Hill, (pp. 153-170) London, 9780077180171.
- PAOLONE F., DE LUCA F., PRATHER-KINSEY J., (2015), “The Impact of the Financial Crisis on Earnings Management: Empirical Evidence from the Top 5,000 Non-Listed Stock Italian Companies”, in *Ratio Mathematica*, n. 28(2015), pp. 45-64. ISSN: 1592-7415 (print), 2282-8214 (online). DOI: <http://dx.doi.org/10.23755/rm.v28i1.27>
- DE LUCA F., (2014), “Convergence Between IAS/IFRS and US GAAP. The role of main actors and the Context”, (Book in Italian language), Giappichelli, Torino, 9788834848128.
- MALORNI M., MESCHIERI E., DE LUCA F., (2013), “Assessing the Probability to File for Troubled Debt Restructuring through Accounting Ratios Analysis: the Italian case”, in AIDEA Conference Proceedings “The Firm’s Role in the Economy” Lecce, 19-21 September 2013, Cacucci Edizioni, Bari, 9788866112945.
- DE LUCA F., (2012), “Critical Perspectives on Global Convergence of Accounting Standards”, in *The Cooperative Accountant*, Winter 2012, LXV (4), 2-14, ISSN 0010-8391;
- PAOLONE G., DE LUCA F., (2011), “Italian Financial Reporting”, (book in Italian language), Franco Angeli, Milano, 9788856847000.
- DE LUCA F., (2008), “Corporate Governance”, in PAOLONE G., AITA G. (Eds.), “Governance, adeguatezza e funzionamento organizzativo delle imprese. I doveri degli organi delegati e del collegio sindacale”, (book chapter in Italian language), Franco Angeli, Milano, 9788856803815.
- DE LUCA F., (2006), “Corporate Governance and Business Performance”, (book in Italian language), Libreria dell’Università Editrice, Pescara, 9788890488122.
- DE LUCA F., (2003), “Emotional Intelligence in the context of Business Administration Studies”, (book in Italian language), Libreria dell’Università Editrice, Pescara, 9788890488108.

Pescara, December 16th, 2024

Prof. Francesco De Luca