

SHEKERTA ALIU

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CURRENT POSITION

- February 2024 – ongoing, Institute of Management Accounting, JKU Linz (Austria)
Postdoctoral University Assistant

EDUCATION

- December 2023, University of Genoa (Italy)
Ph.D. in Security Risk and Vulnerability (three-year PhD scholarship 01.11.2020-30.11.2023)
Title of doctoral thesis: Disclosure and managerial use of regulatory information in the energy industry: Evidence from Italy and the European Union (Supervisor: Prof. Francesco Avallone)
Defended on 01.12.2023 (in English)
- September 2022, University of Calabria (Italy)
Summer School
Course: Panel models
- July 2021, University of Calabria (Italy)
Summer School
Course: Introductory Econometrics
- March 2020, University of Genoa (Italy)
Master's Degree in Accounting Finance and Control (110/110 cum laude)
- February 2018, University of Genoa (Italy)
Bachelor's Degree in Business Administration (109/110)

STAYS AT FOREIGN UNIVERSITIES

- March 2023 – July 2023, Institute of Management Accounting, JKU Linz (Austria)
Visiting PhD scholar

TEACHING EXPERIENCE

- AY 2023-2024: Management Control, Course responsible, Bachelor level, Johannes Kepler University, Linz (Austria)
- AY 2023-2024: Seminars for Sustainability Management classes, Bachelor level, Johannes Kepler University, Linz (Austria)

- Year 2023: Academic Tutor for the Introduction to Accounting and Intermediate Financial Accounting classes, Bachelor level, Department of Economics and Business Studies, University of Genoa (Italy)
- AY 2021-2022: Assistant to Intermediate Financial Accounting, Bachelor Level, Department of Economics and Business Studies, University of Genoa (Italy)

RESEARCH PROJECTS

- **2018-2021 INTERREG ITALY-FRANCE ALCOTRA CLIP CIRCUITO**
 Topic: SMEs' transition to a Circular Economy
 Funded by the European Union
 Scientific director for the University of Genoa: Prof. Angela Bisio
 Scientific director for the Department of Economics and Business Studies: Prof. Francesco Avallone
 Role: member of the research team
- **2021 – Observatory on Italian Companies' reporting activities**
 Topic: Compliance with national accounting standards; financial and non-financial disclosure
 Funded by the Italian Chartered Accountants Association (CNDCEC)
 Scientific director: Prof. Alberto Quagli
 Role: member of the research team
- **2021 – Observatory on Shipping Companies' reporting activities**
 Topic: Financial Disclosure Quality in the Shipping Industry
 Scientific director: Prof. Francesco Avallone
 Role: member of the research team
- **2021- Regional Tourism Observatory on the profitability of Ligurian hotels (2nd edition)**
 Topic: Analysis of the profitability and financial stability of Ligurian hotels
 Funded by the Ligurian Chamber of Commerce
 Scientific director: Prof. Alberto Quagli
 Role: member of the research team
- **2020- Regional Tourism Observatory on the profitability of Ligurian hotels (1st edition)**
 Topic: Analysis of the profitability and financial stability of Ligurian hotels
 Funded by the Ligurian Chamber of Commerce
 Scientific director: Prof. Alberto Quagli
 Role: member of the research team
- **2019 – Experimental feasibility on the application of the 'Family Factor'**
 Topic: Financial analysis of public transport services
 Funded by the Municipality of Genoa
 Scientific director: Prof. Marcello Montefiori
 Role: member of the research team

PUBLICATIONS

Articles published in scientific journals

- AVALLONE F., DI FABIO C., ALIU S., RONCAGLIOLO E. (2023), “Shedding light on the preconditions for circular economy: Evidence from SMEs in the agri-food sector”, *Management Control*, n. 3/2023, pp. 141-163. DOI: 10.3280/MACO2023-003007
- ALIU S. (2023), “Do electric and gas utilities use regulatory information for decision-making and control? An exploratory study from Italy”, *Management Control*, n. 2/2023, pp. 37-64. DOI: 10.3280/MACO2023-002-S1003
- AVALLONE F., RONCAGLIOLO E., ALIU S. (2022), “Politiche di *disclosure* delle aziende in crisi: un’analisi del comparto *shipping* nel contesto italiano”, *Rivista dei Dottori Commercialisti*, n. 4/2022, pp.529-558
- ALIU S. (2022), “La proposta di un nuovo principio IFRS per le imprese soggette a tariffe regolamentate”, *Amministrazione & Finanza*, n. 4 (37), pp.7-12
- RAMASSA P., DI FABIO C., ALIU S. (2021), “Chiari e scuri della *disclosure* di bilancio: alcune evidenze empiriche”, *Rivista dei Dottori Commercialisti*, n.1, pp.13-27

Abstract

- AVALLONE F., DI FABIO C., RONCAGLIOLO E., BISIO A., ALIU S. (2020), “Economia circolare e valorizzazione degli scarti: una possibile opportunità per le aziende liguri?”, Bioeconomy Day, Organized by SPRING. Available online [abstract_book_UNIGE_0.pdf](#)

Monographs or scientific treatises

- QUAGLI A., RAMASSA P., DI FABIO C., ALIU S. (October 2021), *L’informativa di bilancio: Profili valutativi dei bilanci OIC 2017-2018*, Osservatorio dei Bilanci e della Comunicazione Economico-Finanziaria, ISBN 978-88-946669-3-9, p. 1-79
Available online <https://osservatoriosuibilanci.it/linformativa-di-bilancio-profil-valutativi-dei-bilanci-oic-2017-2018/>

Research reports

- QUAGLI A., RAMASSA P., RONCAGLIOLO E., SIMONI L., ALIU S. (March 2021), 2nd ed. *Rapporto sulla redditività degli alberghi liguri per il periodo 2016-2019*, Camera di Commercio, p. 1-47 Available online [rapporto sulla redditività degli alberghi liguri - Regione Liguria](#)
- QUAGLI A., RAMASSA P., SIMONI L., ALIU S. (March 2020), 1st ed. *Rapporto sulla redditività degli alberghi liguri per il periodo 2016-2018*, p. 1-25
Available online [rapporto sulla redditività degli alberghi liguri - Regione Liguria](#)

PARTICIPATION AT CONFERENCES

- IRSPM 2024, Tampere (Finland), 16-18 April 2024 (speaker)
- AIDEA Congress 2023, Salerno (Italy), 5-6 October, 2023
- EUROPEAN RESEARCHERS’ NIGHT 2023, Genoa (Italy), 29-30 September 2023 (speaker)
- 10th European Risk Conference, Global Risk Challenges, online, 28-29 September 2023
- SIDREA – Management Control Congress, Lucca (Italy), 20-21 October 2022 (speaker)
- EUFIN 2022 Conference, Lisbon (Portugal), 1-2 settembre 2022 (speaker)

- Manufacturing & Service Accounting Research Conference, Pisa (Italy), 9 June-1 July 2022
- Online Workshop Special Issues on Corporate Disclosures, 27 June 2022
- The Ninth International Conference of the Journal of International Accounting Research (JIAR), online, 23-24 June 2022
- JIAR Doctoral Colloquium, 22 June 2022
- SIDREA - Financial Reporting virtual workshop, 12 November 2021
- 2021 International Accounting Section Midyear Meeting, online, 28-30 January 2021
- 2nd EIASM Workshop on Fraud and Accounting Scandals, online, 18-19 March 2021
- European Accounting Association (EAA) Virtual Congress, 26-28 May 2021
- 16th workshop on European Financial Reporting, online, 2-3 September 2021
- Genoa Science Festival, Genoa (Italy), 23 October 2020 (speaker)
- Bioeconomy Day, Organized by SPRING, online, 24 September 2020 (speaker)

LANGUAGE SKILLS

- **Albanian:** Mother tongue
- **Italian:** Fluent
- **English:** Fluent
- **Spanish:** Independent

AWARDS

(2018) Scholarship award for the Best Student enrolled in the Master's Degree Program in Accounting Finance and Control. Awarded by Studio Rosina & Associati, Association of Chartered Accountants, Genoa (Italy)

(2017) Scholarship award for the Best Student enrolled in the Bachelor's Degree Program in Business Administration. Awarded by the School of Social Sciences, University of Genoa (Italy)

AFFILIATIONS

- Member of the American Accounting Association (AAA) for the years 2022, 2023, 2024
- Member of the European Accounting Association (EAA) for the years 2022, 2023, 2024
- Member of the Italian Association of Accounting Scholars (SIDREA) from 2023
- Member of the Italian Academic Association of Business Studies (AIDEA) from 2023
- Member of the European Institute for Advances Studies in Management (EIASM) for the years 2022, 2023
- Member of the Academy of Management for the years 2020, 2021.
- Member of the International Association for Accounting Education and Research (IAAER) for the year 2021

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