

## **Andrea MELIS, PhD**

**PRESENT POSITION:** Professor of Management Accounting and Corporate Governance, Department of Business and Economics, University of Cagliari, Via S. Ignazio 17, 09126 Cagliari, Italy. Email: melisa@unica.it. Member of the centre for Governance Accountability and Responsible Investment (GARI), University of Reading, UK.

Member of the European Accounting Association, the Italian Academy of Accounting and Management (AIDEA), the Italian Accounting History Society, the Financial reporting special interest group (UK).

### **ACADEMIC QUALIFICATIONS**

**BA** in Accounting and Business administration (Summa cum Laude) - University of Cagliari (Italy) 1997; **MA** in Strategic management - University of Nottingham (UK) 1998; **PhD** in Accounting and Business administration - University of Rome III (Italy) 2001.

### **MAIN RESEARCH INTERESTS:**

#### *- Performance measurement and reporting*

I have long been interested in this area. I wrote two research monographs on this topic and several international journal articles and book chapters on key issues such as the triple-bottom line reporting. I'm member of the editorial board of Accounting and Business Research, the UK-based international accounting journal.

#### *- Corporate governance*

I have written four research monographs, several international journal articles and book chapters. In 2010 and 2012 I have been awarded as Best reviewer (out of over 400 candidates) for Corporate governance: an international review, a US-based international journal leader in corporate governance research. I have been asked to give talks in Italy, UK and USA and have been interviewed by leading business media, such as CFO Europe and Il Sole 24 Ore. I am Screening editor for Corporate governance: an international review, a US-based international journal leader in corporate governance research.

#### *- Executive and director remuneration*

Executive and director remuneration is one of the most controversial topics in accounting and management. It has been blamed to be one of the key drivers of the global financial crisis and the debate about executive share-based remuneration accounting has been one of the most intense in academia in the last 20 years. I wrote one research monograph on executive remuneration and some international journal articles. I have been asked to give talks in Italy and Canada and have been interviewed by leading national business media, such as Il Sole 24 Ore and Il Mondo (Corriere della Sera).

### **REFEREED PUBLICATIONS (selected):**

#### **Refereed monographs:**

- (with A. Zattoni), *A Primer on Corporate Governance. Italy*, Business Expert Press, New York, 2017.
- (with S. Carta, S. Gaia), *Share-based remuneration. Accounting and management issues*, Giuffrè, Milan, 2010.
- *Earnings quality. Accounting principles and empirical evidence*, Giuffrè, Milan, 2008
- *Corporate performance and corporate governance*, Giuffrè, Milan, 2002.
- *Corporate governance. An empirical comparative analysis in Europe*, Giappichelli, Turin, 1999.

#### **Articles:**

- Jones M., Melis A., Gaia S., Aresu S., Impression Management and Retrospective Sense-Making in Corporate Annual Reports: Banks' Graphical Reporting During the Global Financial Crisis, *International Journal of Business Communication*, DOI: <https://doi.org/10.1177/2329488417712010>.
- Francoeur C., Melis A., Gaia S., Aresu S. (2017), Green or Greed? An Alternative Look at CEO Compensation and Corporate Environmental Commitment, *Journal of Business Ethics*, Vol. 140, N. 3, pp 439-453.

- Di Pietra R., Melis A. (2016), Governance and corruption: is history repeating itself? Fostering a debate and inviting contributions from a multidisciplinary perspective, in *Journal of Management and Governance*, Vol. 20, N. 4, pp. 689-701.
- Mallin C., Melis A., Gaia S. (2015), The remuneration of independent directors in the UK and Italy: An empirical analysis based on agency theory, *International Business Review*, Vol. 24, N. 2, pp. 175-186.
- Melis A., Gaia S., Carta S. (2015), Directors' remuneration: A comparison of Italian and UK non-financial listed firms' disclosure, *The British Accounting Review*, Vol. 47, N. 1, pp. 66-84.
- Mallin C., Melis A. (2012), *Shareholder rights, shareholder voting and corporate performance*, in *Journal of Management and Governance*, Vol. 16, N. 2;
- Melis A., Carta S., Gaia S. (2010), *The impact of tax regulation on executive stock option design. Empirical evidence from Italy*, in *Italian Accounting Review*, Vol. 110, N. 7;
- Melis A., Carta S. (2010), *Does Accounting Regulation Enhance Corporate Governance? Evidence from the Disclosure of Share-based Remuneration*, in *Journal of Management and Governance*, Vol. 14, N. 4, pp. 435-446;
- Melis A., Carta S. (2008), *The Impact of Expensing Stock Options in Blockholder-dominated Firms. Evidence from Italy*, in *Corporate Ownership and Control*, Vol. 6, N. 1;
- Melis A. (2007), *Financial statements and Positive Accounting Theory. The early contribution of Amaduzzi*, in *Accounting, Business and Financial History*, Vol. 17, March, pp. 53-62;
- Melis G., Melis A., Pili A. (2006), *Fair Value and Stakeholder-oriented Accounting Systems. Some evidence from Italy*, in *Corporate Ownership and Control*, Vol. 4, Fall, pp. 127-138;
- Melis A. (2005), *Corporate Governance Failures: to what extent is Parmalat a particularly Italian Case?*, in *Corporate Governance - An International Review*, Vol. 13, N. 4, pp. 478-488;
- Melis A. (2005), *Critical Issues on the Enforcement of the 'True and Fair View' Accounting Principle. Learning from Parmalat*, in *Corporate Ownership and Control*, Vol. 2, N. 2, 2005, pp. 108-119;
- Melis A. (2004), *On the role of the board of statutory auditors in Italian listed companies*, in *Corporate Governance - An International Review*, Vol. 12, N. 1, pp. 74-84;
- Melis A. (2004) *Financial reporting, corporate communication and governance*, in *Corporate Ownership and Control*, Vol. 1, N. 2, pp. 31-37;
- Melis A. (2000), *Corporate governance in Italy*, in *Corporate Governance - An International Review*, Vol. 8, N. 4, pp. 347-355.

#### **Book chapters:**

- Jones M., **Melis A.**, Gaia S., Aresu S. (2015), The Use of Graphs in Annual Reports. Evidence from European Listed Banks, in *Atti del convegno per bicentenario AIDEA*, Il Mulino, Bologna.
- **Melis A.**, Gaia S., Leoni G., Aresu S. (2014), Economic Value Added, in A. Riccaboni, C. Busco, E. Giovannoni (a cura di), *Il controllo di gestione Metodi, strumenti ed esperienze. I fondamentali e le novità*, Ipsoa, Milano, 3° ed.
- **Melis A.**, Mura A., Roberto G., Gaia S. (2012), Ias/Ifrs, Us Gaap e principi contabili nazionali: un'analisi comparata empirica sui bilanci consolidati delle imprese quotate anche alla borsa valori di New York, in L. Marchi, L. Potito (a cura di), *Impatto dell'adozione Ias/Ifrs sui bilanci delle imprese italiane quotate*, FrancoAngeli, Milan.
- Melis A., Gaia S. (2011), *Corporate Governance in Italy: Normative Developments vs. Actual Practices*, in C. Mallin (edited by), *Handbook On International Corporate Governance. Country Analyses*, Second Edition, Elgar, Cheltenham, UK and Northampton, MA, USA;
- Melis A. (2010), *Creative Accounting and Accounting Scandals in Italy*, M. Jones (edited by), *Creative Accounting, Fraud and International Accounting Scandals*, John Wiley & Sons, Chichester, UK;
- Melis A., Carta S., Del Rio S. (2009), *Corporate social responsibility and integrated triple bottom line reporting in Italy. Case study evidence*, in C. Mallin (edited by), *'Corporate Social Responsibility: A Case Study Approach'*, Edward Elgar, Cheltenham, UK and Northampton, MA, USA;
- Melis G., Melis A., Pili A. (2007), *Prudence and relevance in financial statements. A comparative analysis of Italian GAAP and IFRS*, in Italian Academy of Accounting and management Special Interest Group on International Accounting, *The impact of IFRS on Italian annual reports*, Vol. 1, RIREA, Rome.

- Melis A. (2006), *Corporate Governance Developments in Italy*, in C. Mallin (edited by), Handbook of International Corporate Governance. Country Analyses, Edward Elgar, Cheltenham, UK and Northampton, MA, USA;
- Melis, G. Melis A., Pili A. (2006), *The Introduction of Fair Value in Italy: economic and financial reporting issues*, in G.N. Gregoriou, M. Gaber (edited by) International Accounting: Standards, Regulation, and Financial Reporting, Elsevier, Oxford;
- Melis A. (2006) , *Strong blockholders and corporate governance structures that improve minority shareholders' protection. The case of Telecom Italia*, in C. Mallin (edited by), International Corporate Governance. A Case Study Approach, Edward Elgar, Cheltenham, UK and Northampton, MA, USA;
- Melis G., Melis A. (2005), *Financial Reporting, Corporate Governance and Parmalat. Was it a Financial Reporting Failure?*, in J. O'Brien (edited by), Governing the Corporation: Regulation and Corporate Governance in an Age of Scandal and Global Markets, John Wiley & Sons, New Jersey.

**MAIN RESEARCH GRANTS:**

- 2010-2012 Italian Ministry of Research (MIUR P.R.I.N. – Key national research projects)
- 2007-2009 Italian Ministry of Research (MIUR P.R.I.N. – Key national research projects)
- 2004-2006 Italian Ministry of Research (MIUR P.R.I.N. – Key national research projects)
- 2002-2004 Italian Ministry of Research (MIUR P.R.I.N. – Key national research projects)
- 2001-2002 Italian Ministry of Research
- 1998-2001 Italian Ministry of Research
- 1997-1998 European Social Fund

**MAIN RESEARCH AWARDS:**

- 2004- "Highly Commended" Certificate from a committee chaired by Sir Adrian Cadbury and composed of Prof. Christine Mallin, Prof. Robert Tricker and Prof. Bernard Taylor, for the paper "Corporate governance failures. To what extent is Parmalat a particularly Italian case?"
- "2010 Best reviewer of the year" for "Corporate Governance: An International Review".
- "Most Influential Articles 2000-2010" ricevuto dalla rivista internazionale Corporate Governance: An International Review" per l'articolo "Corporate Governance in Italy", inserito nell'*anniversary virtual issue* con i 10 articoli ritenuti più influenti tra quelli pubblicati nel decennio 2000-2010.
- "2012 Best reviewer of the year" ricevuto dalla rivista internazionale Corporate Governance: An International Review"

**LANGUAGES:**

Italian (native), English (fluent), Spanish (good).