

## CURRICULUM VITAE

Alessandro Mura

Actual position: Associate Professor of Accounting and Business Economics (national academic qualification for full professorship - 2017)  
Coordinator of the Bachelor's Degree Course in Business & Economics  
(Department of "Scienze Economiche e Aziendali" University of Cagliari, Italy)

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### AREA OF INTEREST AND EXPERTISE

Consolidate experience in teaching and research in the field of Financial Reporting (Local Italian GAAP, IAS/IFRS, US GAAP, Public Sector) and Transfer Pricing. Business consultancy in the health-care public sector and private firms.

### EDUCATION & QUALIFICATIONS

PhD in Accounting and Business Economics *Università degli Studi Roma III – Rome (Italy)*,

M.Acc (Master of Accountancy in International Accounting and Financial Management" *University of Glasgow – Scotland (United Kingdom)*)

Degree in Business Economics (110/110 cum laude) *University of Cagliari – (Italy)*

Auditor (Revisore Contabile) and Certified Accountant (Dottore Commercialista)

### PUBBLICATIONS

- 2020 Mura A., Roberto G., *Reddito prodotto vs reddito tendenziale: la scelta delle imprese italiane non quotate*, *Rivista Italiana di Ragioneria e di Economia Aziendale*, (forthcoming)
- 2019 Mura A., Roberto G., *Introduzione al bilancio d'esercizio*, Giappichelli, Torino, XV, 412.
- 2019 Mura A., Roberto G., *Il dualismo tra tempo fisico ed economico nell'identificazione dei fini del bilancio: dal dibattito dottrinario all'evidenza empirica delle imprese italiane*, in *Il mondo che Cambia*, Franco Angeli
- 2017 Mura A., Mulas L., *Do Capital Subsidies to SMEs Trigger Efficient Investment Projects? Some Evidence from Italy*, *International Review of Business Research Papers*, Vol. 13. No. 1., pp. 31 – 51
- 2016 Mura A., Roberto G., *Il sistema di contabilità generale delle imprese*, Giappichelli, Torino Vol. 66, n.1, pp. 27-55, XIV, 346.
- 2015 Piras F., Mura A., *Le rivalutazioni da leggi speciali: l'evidenza empirica nei bilanci delle imprese Italiane*, *Rivista dei Dottori Commercialisti* (sezione Dottrina), Vol. 66, n.1.
- 2014 Mura A., Roberto G., *Nature and duration of the accounting differences between Italian and US GAAP*, *Journal of Applied Accounting Research*, Vol. 15. n.1.

- 2013 Mura A., Emmanuel C., Vallascas. F. Challenging the reliability of comparables under profit-based transfer pricing methods, *Accounting and Business Research*, Vol. 43, n.5, 483-505.
- 2012 Serra M., Mulas L., Mura A., Contribuzione pubblica e creazione di Valore Aggiunto nelle imprese italiane: Un'analisi empirica, *Management Control*, Vol.2, pp 33-54
- 2012 Mura A., Vallascas F., Emmanuel C. I Prezzi di Trasferimento Internazionali: un'indagine empirica sulle imprese operanti in Italia, *Rivista dei Dottori Commercialisti* (Sezione dottrina), Vol. 63, n. 3, 555-578.
- 2012 - Mura A. Evoluzione degli studi comparativi: risultati empirici e riflessi teorici, pp. 246-256;  
- Mura A. L'analisi empirica: gli aggiustamenti parziali, pp. 289-309; in Marchi L., Potito M. (a cura di), *L'impatto dell'adozione degli LAS/IFRS sui bilanci delle imprese italiane quotate*, Franco Angeli
- 2010 Mura A., Emmanuel C., Transfer Pricing: Early Italian Contributions, *Accounting, Business & Financial History*, Vol. 20, n. 3, pp. 365-383
- 2008 Mura A., *La fissazione dei prezzi di trasferimento: i primi contributi dottrinali*, Atti del IX Convegno Nazionale Società Italiana di Storia della Ragioneria, Dalla Rilevazione Contabile all'Economia Aziendale; Perugia 27-28 Settembre 2007, RIREA, pp. 1-21.
- 2007 Melis G., Mura A., Pili A., *La valutazione delle imprese che operano su commessa. Un confronto tra i principi LAS/IFRS, US GAAP, OIC*, pp. 111-176, in AA.VV., *L'Analisi degli effetti sul bilancio dell'introduzione dei principi contabili internazionali LAS/IFRS*, RIREA, Vol. 2.
- 2006 AA. VV., *Complementi di Ragioneria Generale ed Applicata, Rilevazioni contabili e valutazioni di bilancio*, Giappichelli.
- 2005 Mura A., *Il rendiconto finanziario nel bilancio delle aziende sanitarie pubbliche*, Giuffrè, Milano, 2005. pp. VI, 217.
- 2005 AA. VV., *Complementi di economia aziendale. Computisteria e rilevazioni contabili*. Giappichelli, 2005
- 2004 - Mura A. *Gli enti analizzati e la loro dimensione economica: il settore sanitario*, pp. 117-131;  
- Mura A. *Regimi di contabilità speciali: il settore sanitario*, pp. 212-221;  
- Mura A. *Gli indicatori di efficacia e di efficienza: un caso di informazione obbligatoria*, pp. 308-310, in Melis G. (a cura di), *Enti strumentali regionali e loro Accountability*, FrancoAngeli.
- 2004 Mura A. I contributi in conto esercizio nel bilancio delle aziende sanitarie, in *Mecosan*, Vol. 13, n. 51, pp. 59-68.
- 2004 Mura A., *The history of the deferred tax debate in the UK*, in *Annali della Facoltà di Economia di Cagliari*, Vol. 20, pp. 219-239.
- 2003 Mura A., *Osservazioni sulla contabilizzazione dei contributi in conto capitale nelle aziende sanitarie*, in *Annali della Facoltà di Economia di Cagliari*, vol. 19, Franco Angeli, Milano, 2003, pp. 435-479.

2001 AA.VV., Esercitazioni di ragioneria, Giappichelli, Torino, 2001.

#### CONFERENCES

- 2019 *Vienna, Austria*, Presented: "When voluntary reporting choices become credible: the case of write-ups" (Mura A, Piras F., Valentincic A.), al "15<sup>th</sup> Workshop on European Financial Reporting (EUFIN 2019)" August, 29-30, 2019
- 2019 *Turin, Italia*, Presented: " When voluntary reporting choices become credible: the case of write-ups" (Mura A.), al "X Financial Reporting Workshop" June, 20-21, 2019
- 2018 *Stockolm, Sweeden*, Presented: "Reconciling competing reporting objectives through the deferred tax accounts: evidence on Italian private firms" (Mura A.), "14<sup>th</sup> Workshop on European Financial Reporting (EUFIN 2018) August, 29-30, 2018
- 2017 *Valencia, Spain*, Presented: " Do private firms engage in earnings management practices to get capital grants? (Mura A., Piano M., Valentincic. A), at "The 40th European Accounting Association Congress" May 10-12, 2017
- 2017 *Pisa, Italy*, Presented: "When accruals exchange their predicting role: the case of write-ups and write-downs (Mura A, Piras F., Valentincic A), "Convegno Nazionale SIDREA", September 15-16, 2016.
- 2016 *Berlin, Germany*, Presented: "Do asset revaluations predict future performance in private firms? (Mura A, Piras F., Valentincic A), at the 2<sup>nd</sup> Berlin-Vallendar Conference on Tax Research, July 21-22, 2016
- 2016 *Maastricht, The Netherlands*, Presented: "Do asset revaluations predict future performance in private firms? (Mura A, Piras F., Valentincic A), at the "The 39th European Accounting Association Congress" May 11-13, 2016
- 2015 *Glasgow, Scotland*, Presented: "Earnings smoothing through the deferred tax accounts in private firms: the case of Italy? (Mura A), at the "The 38th European Accounting Association Congress" April 28-30, 2015
- 2014 *Palermo, Italia*, Presented "Do private firms manipulate the deferred tax accounts? (Mura A), at the "Convegno Nazionale SIDREA", Palermo, Italy, September 25-26, 2014.
- Atlanta, USA*, Presented "Do capital subsidies trigger efficient investments? (Mura A, Mulas L), at the "American Accounting Association Annual Meeting and Conference on Teaching and Learning in Accounting", Atlanta, USA, August 2-6, 2014.
- Munster, Germany*, Presented "Do private firms manage the tax accounts " (Mura A), at the "Fourth workshop on current research in taxation", June 30-July 1, 2014.
- 2013 *Bristol, United Kingdom*, Presented "Do capital subsidies trigger efficient investments? Some evidence from Italy" (Mura A, Mulas L, Serra, M.), at "The 17th Annual Conference Financial Reporting and Corpoptate Communication, " July 4-5, 2013
- 2013 *Paris, France*, Presented "Challenging the effectiveness of government grants in supporting the business sector" (Mura A, Serra M, Mulas L.), at "The 36th European Accounting Association Congress" May 9-11, 2013

- 2012 *Kioto, Japan*, Presented "Do government grants increase the financial performance of beneficiary firms? Evidence from Italy" (Mura A, Serra M, Mulas L), at "The 13th Annual Conference Asian Academic Accounting Association, Kyoto, Japan" November 9-12, 2012
- 2012 *Ljubljana, Slovenia* Presented "Examining the timing of alternative accounting treatments to assess their influence on conservatism" (Mura A, Roberto G), at "The 35th European Accounting Association Congress, " May 9-11, 2012.
- 2012 *Ljubljana, Slovenia*, Discussed "Accounting For Virtue: Accounting And Accountability For Inmates In The Annual Reports Of The Edinburgh Magdalen Asylum", presented by Lisa Evans, at "The 35th European Accounting Association Congress, Ljubljana, Slovenia" May 9-11, 2012
- 2011 *Macao, China*, Presented "Examining the reliability of transfer pricing comparables: Evidence from Italy-based companies"(Mura A, Emmanuel C, Vallasca F), at the "Macao International Symposium on Accounting and Finance 2011, " November 21-24, 2011.
- 2011 *Macao, China* Discussed "Guaranteeing benefits in generational pension plans" presented by Huang Xiaohong, at the "Macao International Symposium on Accounting and Finance 2011, Macao, China" November 21-24, 2011
- 2011 *Cagliari, Italy* Presented "L'influenza della contribuzione pubblica nella formazione del valore aggiunto: evidenza empirica nel contesto italiano" (Serra M, Mulas L, Mura A), at the "XVI Convegno Annuale Aidea Giovani "La creazione di Valore: aspetti critici e problematiche di misurazione", November 18-19, Cagliari, Italia"
- 2011 *Munster, Germany*, Presented "International transfer pricing: Evidence from Italy-based companies" (Mura A, Emmanuel C, Vallasca F), al "Workshop on current research in taxation", Munster, Germania, June 27-28, 2011
- 2010 *Wellington, New Zealand* Presented "Transfer pricing: early Italian contributions" (Mura A, Emmanuel C), at "The sixt Accounting History International Conference", Wellington, New Zealand, 18-20 August, 2010
- 2007 *Perugia, Italy*, Presented "La fissazione dei prezzi di trasferimento: i primi contributi dottrinali" (Mura A), at the "IX Convegno Nazionale della Società Italiana di Storia della Ragioneria", Perugia, Aula Magna Università degli Studi di Perugia, 27-28 September 2007
- 2003 *Siena, Italy*, Presented "Accounting for deferred tax: lessons from the UK experience" (Mura A), at "Third Accounting History International Conference), Siena, Graduate College of Santa Chiara 17-19 September 2003.

#### ACADEMIC TEACHING

- 2018-present International Accounting (6 credits), Double Degree in Business and Economics, University of Cagliari-Bielefeld UAS-Prague CULS.
- 2018-present International Financial Reporting (6 credits), Postgraduate Course - Degree in International Management, University of Cagliari.
- 2004-present General Applied Financial Accounting (9 credits), Undergraduate Course Degree in Business Administration, University of Cagliari.
- 2008- 2015 Advanced Financial Reporting, Postgraduate Course Degree in Business Management Accounting Education (TFA: Special courses for Secondary School Accounting Teachers)

## PHD students

Viviana Ecca (present)  
Marco Piano (graduated with honours 2017- Doctor Europaeus)  
Fabrizio Piras (graduated 2015)

## ACADEMIC MEMBERSHIP

From 2010 Member of the European Accounting Association (EAA)  
From 2007 Member of the 'Società Italiana di Storia della Ragioneria' (SISR)  
From 2008 Member of the 'Società Italiana di Ragioneria ed Economia Aziendale'  
(SIDREA)  
From 2011 Member of the 'Accademia Italiana di Economia Aziendale giovani (AIDEA  
giovani)

## RESEARCH VISITING:

2009 At the University of Glasgow, Department of Accounting and Finance, August-  
September 2009. Coordination of an International research project in the field of  
Transfer Pricing

## REVIEWER

2015 Member of the Scientific Standard Committee of the EAA  
From 2012 Reviewer for "Contabilità e Cultura Aziendale", Rirea  
From 2013 Reviewer for "Accounting and Business Research"  
Reviewer for "Journal of Applied Accounting Research"

## INSTITUTIONAL ACTIVITIES

2015-present Coordinator of the Bachelor's Degree Course in Business & Economics, University of  
Cagliari.  
2010-present Member of "Collegio dei docenti Suola di Dottorato di Ricerca in Economia e  
Gestione Aziendale (PHD committee)", University of Cagliari.  
2011-present Member of Giunta del Corso di Laurea in Economia e Gestione Servizi Turistici,  
University of Cagliari

## NON ACCADEMIC ACTIVITIES

2006 Consultant at the ASL 5 Oristano (health-care public sector) business plan  
2000- 2005 Business consultant at the ASL 5 (Oristano) (health-care public sector): Financial  
Reporting and Capital Budgeting  
1994 –  
present Business consultant at private firms: financial reporting and fiscal assistance, valuation  
of firms.

## QUALIFICATIONS

2017 Full Professor in Accounting and Business Administration (National Academic  
Qualification)  
2013 Associate Professor in Accounting and Business Administration (National Academic  
Qualification)

2002            Researcher in Accounting and Business Administration at the University of Cagliari  
2001            Accounting Auditor “Revisore Contabile” (Register n. 12057)  
1999            Certified Accountant “Dottore Commercialista”

#### LANGUAGES

Italiano:        Mother thongue  
Inglese         Fluent  
Francese:       Working knowledge

#### HOBBIES

Cooking, gardening, surfing and enjoying my children made me finally realise that the time for playing basketball is gone.