

STRATEGOS Master of Science on Modelling, Engineering and Strategies on Operations and Systems

Name Giulia Leoni

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PRESENT ACADEMIC POSITION

Job title	Academic Institution	From / to
Ricercatore TdB (Senior lecturer)	Department of Economics and Management Studies Università di Genova	01.12.2018 - Current

PROFESSIONAL EXPERIENCE

Job title	Academic Institution	From / to
Senior lecturer in Accounting (level C)	RMIT University – Melburne (Australia)	04.07.2016 - 15.11.2018
Lecturer in Accounting (level B)	RMIT University – Melburne (Australia)	12.01.2015 - 03.07.2016
Ricercatore TdA (Lecturer)	University of Cagliari	01.10.2012 - 06.01.2015
Adjunct professor	Catholic University of Milan (Cremona)	01.09.2012 - 31.12.2014
Research fellow	Catholic University of Milan (Piacenza)	02.04.2012 - 30.09.2012
PhD Candidate	University of Verona	01.01.2009 - 30.05.2012

EDUCATION

Education title	Academic Institution	From / to
PhD in Accounting and business	University of Verona, Verona, Italy	01.01.2009 -
administration		30.05.2012
Visiting Scholar	Leventhal School of Accounting	01.03.2011 -
	USC, Los Angeles, CA	10.05.2011
Post-graduate Degree (Laurea	University of Verona, Verona, Italy	01.09.2006 -
magistrale)		23.11.2008
Business Administration and Law		
Undergraduate Degree in Business	University of Verona, Verona, Italy	01.09.2002 -
Administration (Laurea triennale)		12.07.2006
Erasmus Student	Universidad San Pablo CEU, Madrid,	01.09.2004 -
	Spain	30.06.2005
High School Diploma	Liceo Classico Statale G.G. Trissino –	01.09.1996 -
(Diploma Liceo Classico)	Valdagno – Italy	01.07.2002

RESEARCH AND TEACHING INTERESTS

Principal research interests:

- accounting and accountability in digital space, sharing economy and social media;
- accounting history;
- assurance & audit markets reforms;
- risk management and firm's performance;
- blockchain and the future of accounting and auditing profession.

Principal teaching interests:

- business economics;
- financial analysis and business evaluation;
- corporate accounting;
- financial accounting theory;

PUBLICATIONS

Refereed Journal Articles

- 1. **LEONI** G., PARKER L.D., (2019 online), "Governance and control of sharing economy platform: Hosting on Airbnb", British Accounting Review [Special Issue on "Innovative Governance and Sustainable pathways in a Disruptive Environment"], *British Accounting Review* (ANVUR(GEV) – Classe A; AIDEA ranking Fascia A), doi: 10.1016/j.bar.2018.12.001
- 2. SCHMITZ J., LEONI G. (2019 online), "Accounting and auditing at the time of blockchain technology: a research agenda", *Australian Accounting Review* (AIDEA ranking Fascia A), doi: epdf/10.1111/auar.12286
- MARAN L., LEONI G. (2019). "The contribution of the Italian literature to the International Accounting History literature", Accounting History (ANVUR(GEV) – Classe A; AIDEA ranking Fascia A), 24(1), p. 5-39; doi: 10.1177/1032373218783333
- FLORIO C., LEONI G. (2017). "Enterprise risk management and firm performance: the Italian case." British Accounting Review (ANVUR(GEV) – Classe A; AIDEA ranking Fascia A), 49(1), p. 56-74; doi: 10.1016/j.bar.2016.08.003.
- 5. LEONI G. (2017). "Social Responsibility in practice: an Italian case from the early 20th century", *Journal of Management History* (AIDEA ranking Fascia B), 43(2), doi: 10.1108/JMH-10-2016-0057
- LEONI G., FLORIO C., (2015). "A comparative history of earnings management literature from Italy and the US." *Accounting History* (ANVUR(GEV) – Classe A; AIDEA ranking Fascia A), 20(4), pp. 490-517, doi: 10.1177/1032373215602079
- LAI A., LEONI G., STACCHEZZINI R., (2014). "The Socializing Effects of Accounting in Flood Recovery", *Critical Perspectives on Accounting* (ANVUR(GEV) – Classe A; AIDEA ranking Fascia A), 25(7), doi: 10.1016/j.cpa.2014.04.002.
- LAI A., LEONI G., STACCHEZZINI R., "Governmentality rationales and calculative devices: The rejection of a seventeenth century territorial barter proposed by the King of Spain", *Accounting History* (ANVUR(GEV) – Classe A; AIDEA ranking Fascia A), 17(3-4), pp. 369-392, doi: 10.1177/1032373212443226

Books (peer reviewed)

1. LEONI G., "L'informativa economico-finanziaria delle PMI italiane. Concetti e determinanti di earnings quality (Financial information of Italian SMEs. Concepts and determinants of earnings quality), Rirea – Opera prima, ISBN 978-88-6659–067–5

Book Chapters

- 1. MELIS A., GAIA S., LEONI G., ARESU S., "Economic Value Added", in Riccaboni A., Giovannoni E., Busco C. (a cura di), *Il controllo di gestione*, IPSOA, Milano, 2014.
- 2. FLORIO C., **LEONI** G., "Il Risk Management nelle società quotate Italiane" (Risk Management in Italian public listed companies", in LAI A. (a cura di), *Il contributo del sistema di prevenzione e gestione dei rischi alla generazione del valore d'impresa* (The implications of Risk Management on corporate value creation), Franco Angeli, Milano, 2013
- 3. **LEONI** G., FLORIO C., "Prospettive di analisi e modelli di misurazione del Risk Management" (*Perspectives of analysis and models of measurement of Risk Management*), in LAI A. (a cura di), *II contributo del sistema di prevenzione e gestione dei rischi alla generazione del valore* d'impresa, (The implications of Risk Management on corporate value creation), *F*ranco Angeli, Milano, 2013.
- 4. FLORIO C., **LEONI** G., "Risk Management e Performance aziendale: alcune evidenze empiriche" (*Risk Management and Firm performance: initial empirical evidence)*, in LAI A. (a cura di), *II contributo del sistema di prevenzione e gestione dei rischi alla generazione del valore d'impresa* (The implications of Risk Management on corporate value creation), Franco Angeli, Milano, 2013.

Conference proceedings

1. FLORIO C. & LEONI G., (2013) "Earnings management research: Italian convergence towards U.S." presented at *AIDEA (Italian Accounting Association) Conference*, Lecce, Italy, September 2013, ISBN 978-88-6611-294-5

Working papers

- 1. **LEONI G.,** "Rudimentary capital budgeting for a utopian Italian colony in Australia: the multiple role of accounting", accepted for presentation at the 10th Accounting History International Conference, Paris, September 2019.
- 2. KEND M., LEONI G., FLORIO C., "Differential post-reform impacts: Evidence on auditor firms' governance structures in the EU" Target Journal: TBA
- 3. LEONI G. and PARKER L.D., "Review systems on sharing economy platforms: escaping accountability on Airbnb". Target journal: Accounting, Auditing and Accountability Journal (ANVUR(GEV) Classe A; AIDEA ranking Fascia A)
- 4. GAIA S., **LEONI G**. and NERI, L., "Integrating Reporting and Corporate Reputational Risk". Target journal: British Accounting Review.

RESEARCH GRANTS AND SCHOLARSHIPS

Date granted	Award Holder(s)	Funding Body	Title	Amount
19/07/2018	Dr Michael Kend	ICAEW (The Institute of Chartered Accountants in England and Wales)	A Comparative Analysis of How Auditors Have Been Impacted by the UK (Advanced Regulation) and Italian (EU Directive) Audit Reforms.	GB£ 3,825
13/06/2018	Dr Michael Kend & Dr Giulia Leoni	AFAANZ (Accounting and Finance Association of Australia and New Zealand)	Exploring the Implementation and Informational Value of Reporting Key Audit Matters (KAMs) in Australian Audit Reports	AUD\$ 4,000
08/03/2017	Dr Giulia Leoni	RMIT University – College of Business	Seed Funding for the completion of the DRL (Developing Research Leaders) Program	AUD\$ 3,000
20/09/2016	Dr Giulia Leoni	RMIT University – School of Accounting	Accountability and Sharing Economy: the case of Airbnb	AUD\$ 4,475
28/02/2016	Dr Giulia Leoni	SIRCA (Securities Industry Research Centre of Asia-Pacific)	Risk Management and firm performance: evidence from Australia	AUD\$ 1,000
17/10/2011	Prof. Alessandro Lai	Ministero dell'Università e della Ricerca – PRIN 2009	Il contributo del sistema di prevenzione e gestione die rischi alla generazione del valore d'impresa	EUR 21,870

AWARDS AND OTHER QUALIFICATIONS

2017	 Teaching award for personal teaching scores above 90% in Financial Accountability and Reporting (ACCT 1048) – Awarded by School of Accounting – RMIT University
2017	• Teaching award for personal teaching scores above 90% in Financial accounting Theory (ACCT 1077) – Awarded by School of Accounting - RMIT University
2016	 Best research Award, awarded by SIRCA (Securities Industry Research Centre of Asia-Pacific) Research Pitch: "Risk management and firm performance: evidence from Australia"
2014	 Best Paper award, awarded by 6th European Risk Conference Committee Paper: Florio C., Leoni G., Enterprise risk management and firm performance: preliminary evidence on the Italian case.
2014	 Best Paper award, awarded by the 5th Financial Reporting Workshop committee Paper: Leoni G., The impact of earnings quality and audit on the cost of debt of Italian SMEs.
2015	Certificate of Tertiary Teaching Practice, issued by RMIT University, Melbourne, Australia
2010	School of Research Methodology, AIDEA (Italian accounting association), Venice, Italy

SUPERVISION EXPERIENCE

Completed in February 2019	 Jennifer Fuller (RMIT University) – Second supervisor Dissertation title: The unique governance context of the not-for-profit (NFP) boardroom: construction and execution of board member roles and processes 	
Completed in 2014	Thomas Bottacini (Catholic University of Milan) Master of Science in Agricultural and Food Economics – Principal Supervisor Dissertation title: ""Strategic planning and Balance Scorecard in Agribusiness: the case of Consorzio Ortofrutticolo di Belfiore"	

ACADEMIC AND PROFESSIONAL MEMBERSHIP

Editoria	al activity
From 2016 From 2016	 Guest Editor for the Special Issue "Accounting and Governance in diverse settings" of <i>Accounting History</i> (SAGE), (Academic Journal Guide – AJG 2015 Rank 2; Excellence in Research for Australia – ERA 2010 Rank A) Accounting History, peer reviewed journal (SAGE) (ANVUR(GEV) – Classe A; AIDEA ranking Fascia A; Excellence in Research for Australia – ERA 2010 Rank A)
From 2018	 Accounting, Auditing and Accountability Journal (ANVUR(GEV) – Classe A; AIDEA ranking Fascia A) Excellence in Research for Australia – ERA 2010 Rank A)
From 2019	- Journal of Management History (AIDEA ranking Fascia B; Excellence in Research for Australia – ERA 2010 Rank A)
From 2016 to 2019	Professional memberships - CPA (Certified Public Accountant) in Australia
	Academic memberships - AFAANZ (Accounting and Finance Association of Australia and New Zealand) - Accounting History Special Interest Group of AFAANZ - European Accounting Association - Societa' Italiana di Storia della Ragioneria (SISR)

TEACHING EXPERIENCE

Straduate Courses

Since 2019	 Elements of Business Economics STRATEGOS MSc in Engineering Technologies for Strategy & Security, University of Genoa (Italy)
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* Undergraduate Courses

2015- 2018	 Financial Accountability and Reporting (course coordination) RMIT University (Melbourne and Vietnam); Singapore Institute of Technology (Singapore); Universitas Pelita Harapan (Jakarta, Indonesia). 	
2016-2018	 Financial Accounting Theory (course lecturer) RMIT University (Melbourne) 	
2013- 2014	 Introductory Accounting (Economia Aziendale) (with Prof. A. Melis) University of Cagliari 	
2012	 Ragioneria generale ed applicata (with Dr C. Florio) University of Verona (Summer school) 	
2009-2012	 Ragioneria Generale ed Applicata (Teaching Assistant and Tutor) University of Verona 	

* Post-graduate Courses

Since 2018	 Analisti finanziari 2 (coordinator) University of Genoa
Since 2018	 Analisti finanziari 1 (coordinator) University of Genoa
2012-2014	 Financial Accounting and Business Evaluation (course leader) Catholic University of Milan (Piacenza)
2011-2012	Modelli d'impresa e Corporate Governance (guest lecturer) University of Verona

* PhD and MBA Courses

2015	 PhD course in "Corporate Governance" (guest lecturer) University of Verona
2014	 Financial Accounting in MBA program (lecturer) Fondazione CUOA
2013-2014	 "Performance measurement and reporting" (lecturer) University of Cagliari

PARTICIPATION AND PRESENTATIONS AT CONFERENCES/WORKSHOPS (LAST 3 YEARS)

- Sidrea 2018 with the paper "Internal and external accountability in sharing economy platform organisations: the case of Airbnb", Verona, September 2018.
- 2018 AFAANZ Conference with the paper "Challenging platform accountability in sharing economy: the case of Airbnb", Auckland, July 1-3, 2018.
- XI Accounting History Special Interest Group Symposium, Auckland, June 30, 2018.
- RMIT Governance and Sustainability Conference with the paper "Governance and control of sharing economy platforms: the case of Airbnb", Melbourne, September 16, 2017.
- AIDEA Conference 2017 with the paper "Governance and accountability of sharing economy networks: the case of Airbnb", Rome, September 14, 2017.
- 9th Accounting History International Conference (September) with the paper Maran L. and **Leoni** G. (2017), "The contribution of the Italian literature to the International Accounting History literature", Verona, Italy.
- 2017 Critical Perspectives on Accounting Conference (July 2017) with the paper **Leoni** G. (2017), "Reciprocal reviews and accountability in sharing economy: The case of Airbnb', Quebec City, Canada.
- 8th Asia-Pacific Interdisciplinary Research in Accounting (APIRA) Conference, Melbourne, 13-15 July 2016. Selected for presentation of the paper: Leoni G., "What's new in contemporary CSR practices? An historical precedent from a 1920s Italian wool manufacturer",
- 39th European Accounting Association International Conference, Maastricht, Netherlands, May 2016 with the paper: **LEONI** G., "Do audits and leverage affect SMEs' financial reporting quality? Evidence from Italy"

Useful Links <u>www.linkedin.com/in/gleoni</u> <u>twitter.com/giulialeoniuni</u> diec.unige.it/docenti-di-ruolo

Resume of Dr.Giulia Leoni, PhD

Updated in Genoa, May 14th, 2019