Luca Menicacci

Assistant Professor of Accounting
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ACADEMIC APPOINTMENTS

Free University of Bozen-Bolzano
- Assistant Professor of Accounting 2022-present
- Adjunct Professor of Accounting 2021-2022
- Teaching Assistant of Accounting 2018-2021

University of Naples "Parthenope"
- Academic Expert of Accounting 2008-2009

EDUCATION

University of Pisa
- PhD in Business Administration & Management 2017-2021
  stream in Financial Accounting: Taxation.

University of Florence
- Master in Accounting *cum laude* 2004-2006
- Bachelor in Business Administration *cum laude* 2001-2004

RESEARCH PAPERS / MONOGRAPHS

Peer-reviewed Papers

1. Bonacchi, M., & Menicacci, L. (2025), Unintended consequences of tax incentives on the accounting quality of private firms, *Financial Reporting*, 2 (Forthcoming), DOI: 10.3280/fr202519445 [ANVUR Scientific Journal, AIDEA: Q1].
2. Alexander, A., & Menicacci, L., (2025), Leveraging the Tax Shield: Capital Structure Decisions in Private Firms, *Financial Reporting*, 2 (Forthcoming), DOI: 10.3280/fr202519852 [ANVUR Scientific Journal, AIDEA: Q1].
3. Alexander, A., & Menicacci, L. (2025). Tax governance as a social responsibility of the firm: Evidence from the Italian Cooperative Compliance program, *Social Responsibility Journal*, DOI: 10.1108/SRJ-01-2025-0094 [AJG-1, ANVUR A].
4. Menicacci, L., Moretti, G., & Terzani, S. (2025). Red, Blue, and the Bottom Line: Political Ideologies in Financial Reporting, *Journal of Financial Reporting and Accounting*, DOI: 10.1108/JFRA-12-2024-0929 [AJG-1, ANVUR scientific journal].
5. Menicacci, L. (2025). Real effects of investment tax incentives: Evidence from Italian private firms, *Journal of Management and Governance*, DOI: 10.1007/s10997-024-09733-9 [AJG-1, ANVUR A].
6. Menicacci, L, & Simoni, L. (2024). Negative media coverage on ESG issues and corporate tax avoidance, *Sustainability Accounting, Management and Policy Journal*, 15(7), pp. 1-33, DOI: 10.1108/SAMPJ-01-2023-0024 [AJG-2, ANVUR A];
7. Alexander, A., De Vito, A. & Menicacci, L. (2024). At What Cost? Environmental Regulation and Corporate Cash Holdings, *Finance Research Letters*, DOI: 10.1016/j.frl.2023.104960 [AJG-2, ANVUR A].

8. Menicacci, L. (2022), Financial reporting and book-tax conformity: a review of the issues. *Financial Reporting*, 1, DOI: 10.3280/FR2022-001002 [ANVUR Scientific Journal, AIDEA: Q1].

Peer-reviewed Monographs

9. Menicacci, L. (2022), *Book-Tax Conformity in the IFRS Era. Evidence from Italian Listed Companies*, Accounting & Business Studies series, Franco Angeli, ISBN 9788835140153.

OTHER SELECTED PUBLICATIONS

Doctoral Thesis

10. Menicacci, L. (2021), *Book-Tax Conformity under IFRS. Impacts on accounting quality*, joint PhD program in Business Administration and Management, University of Pisa - University of Florence - University of Siena, stream in Financial Accounting: Taxation.

Books edited

11. Mainardi, M., & Menicacci, L. (2025). *La revisione legale nelle piccole e medie imprese*. Milano, Italy: Il Sole 24 Ore. ISBN 9771825960206.
12. Menicacci, L. (2024). *Il bilancio per le piccole e medie imprese: Principi contabili, sostenibilità ed informativa non finanziaria*. Milano, Italy: Il Sole 24 Ore. ISBN 9791254835784.

Articles in other scientific journals (ANVUR)

13. Bonacchi, M. & Menicacci, L. (2024). Il reporting di sostenibilità alla luce della Direttiva CSR: il ruolo della relazione sulla gestione, *Controllo di Gestione*, 2, Ipsoa-Wolters Kluwer .
14. Menicacci, L. (2023). Tax disclosure e informativa non finanziaria: come comunicare la sostenibilità fiscale, *Controllo di Gestione*, 6, Ipsoa-Wolters Kluwer.
15. De Vito, A., & Menicacci, L. (2022), Decisioni manageriali e fiscalità d'impresa: un approccio strategico, *Controllo di Gestione*, 1, Ipsoa-Wolters Kluwer ISSN 2532-1854.
16. Bonacchi, M., & Menicacci, L. (2020), Comunicazione finanziaria in tempi di Covid-19: il Narrative Reporting come fonte di vantaggio competitivo, *Controllo di Gestione*, 5, Ipsoa-Wolters Kluwer.
17. Menicacci, L. (2019), Un iper-ammortamento a misura di PMI, *Bilancio e Reddito d'Impresa*, 3, Ipsoa-Wolters Kluwer.
18. Bonacchi, M., & Menicacci, L. (2018), PMI e reporting: il divenire prevedibile, *Controllo di Gestione*, 5, Ipsoa-Wolters Kluwer.
19. Menicacci, L. (2017), Principi Italiani di Valutazione e bilancio d'esercizio, *Bilancio e Reddito d'Impresa*, 12, Ipsoa-Wolters Kluwer.
20. Menicacci, L. (2017), Nuovo regime contabile per imprese minori: profili applicativi, *Bilancio e Reddito d'Impresa*, 7, Ipsoa-Wolters Kluwer.
21. Menicacci, L. (2017), Regime di cassa e reddito d'impresa in contabilità semplificata, *Bilancio e Reddito d'Impresa*, 2, Ipsoa-Wolters Kluwer.
22. Menicacci, L. (2017), Bilanci preventivi: la stima della imposte previsionali, *Bilancio e Reddito d'Impresa*, 1, Ipsoa-Wolters Kluwer.
23. Menicacci, L. (2016), Bilanci infrannuali: il calcolo delle imposte di periodo, *Bilancio e Reddito d'Impresa*, 11, Ipsoa-Wolters Kluwer.
24. Bonacchi, M., & Menicacci, L. (2016), Nuovo bilancio d'esercizio ed analisi esterna: prime riflessioni sull'impatto del D.lgs. 139/2015, *Controllo di Gestione*, 2, Ipsoa-Wolters Kluwer.
25. Bonacchi, M., & Menicacci, L. (2016), La redazione del business plan di un centro fitness, *Controllo di Gestione*, 1, Ipsoa-Wolters Kluwer.

WORKING PAPERS

26. Bonacchi, M., Menicacci, L., & Zanderigo Jona, F. (2025). Decarbonizzazione, Governance e Sostenibilità: le Top 100 altoatesine, BEMPS Bozen Economics and Management Paper Series n. 107.
27. Alexander, A., Ambrosini, F., & Menicacci, L.. Tax avoidance implications of labor regulation: Evidence from the Italian Jobs Act (Working Paper).
28. Bonacchi, M., Ciaponi, F. & Menicacci, L., Determinants of short-term debt in private firms: A return to fundamentals (Working Paper).
29. Alexander, A., Menicacci, L., & Pecoraro, N., Book-tax conformity and corporate investment: Taking evidence global. (Working Paper).

RESEARCH EXPERIENCE

Free University of Bozen-Bolzano

- Team member of the research project "*Local State-Owned Enterprises*" funded by the Province of Bozen-Bolzano (P.I. Prof. Claudia Curi) — June 2024 - in progress

- Team member of the PNRR research project (*bando a cascata*) "*Anti Greenwashing*" Spoke 4 "Sustainable Finance" Project "GRINS - GROWING RESILIENT, INCLUSIVE AND SUSTAINABLE" (cod. PE0000018 CUP: H73C22000930001) with University of Venezia Ca' Foscari (P.I. Prof. Massimiliano Bonacchi) — January 2024- in progress

- Co-Principal Investigator of the Project "Measuring and Evaluating the Economic Costs and Benefits of Sustainable Practices". Research commissioned by the firm Manteco S.p.A. to the Competence Centre for Sustainability unibz (P.I. Prof. Massimiliano Bonacchi) — March 2025 –in progress

- Principal Investigator of the Project "Sustainable Finance - Decarbonizzazione, Governance e Sostenibilità: le Top 100 altoatesine", Competence Centre for Sustainability unibz (cost centre SU3010) — December 2024 - May 2025

- Research assistant of the Euregio project "*Social Impact of Collective Ownership in Alpine Areas*" with University of Trento and Austrian Academy of Science (Coordinator Prof. Ericka Costa) — June – October 2021

- Research assistant of the internal project "*Creating value with accounting: «new» information for «new» business models*" (P.I. Prof. Massimiliano Bonacchi) — February 2019

ASEL Agenzia di Servizi per le Economie Locali (Prato - Italy)

- Research fellow for the project "*Report on financial ratios of textile companies in Prato 2000 -2005*" — December 2008 – February 2009

AWARDS

- Fondazione Cassa di Risparmio di Pistoia e Pescia "Bando Alta formazione 2017"
  Title of the project "*Corporate taxation and business strategy*" PhD Scholarship *2017-2020*

TEACHING EXPERIENCE

Free University of Bolzano (Course Leader)

A.y.	Course	Level	Language	Hours
2020/21 to 2024/25	Lab in CPA Exam	MSc	Italian	18
2022/23 to 2024/25	Advanced (Financial) Accounting	MSc	English	36
2021/22 to 2024/25	Italian Accounting Standards	BSc	Italian	24
2023/24	Empirical Finance (module Corporate Taxation)	PhD	English	6
2020/21 to 2021/22	Introduction to Accounting for Tourism, Sport & Event Management	BSc	English	48

Free University of Bolzano (Lecturing Assistant)

A.y.	Course	Level	Language	Hours
2020/21 to 2021/22	Introduction to Accounting	BSc	English	36
2020/21 to 2021/22	Introduction to Accounting for Tourism, Sport & Event Management	BSc	English	24

Free University of Bolzano (Teaching Assistant)

A.y.	Course	Level	Language	Hours
2018/19 to 2020/21	Management Accounting and Control	BSc	English	36

University of Florence (Seminar teacher)

A.y.	Course	Level	Language	Hours
2018/19 to 2019/20	International Accounting	MSc	English	15/20

ACADEMIC SERVICE / THIRD MISSION

Member of the Editorial Board

- Journal of Accounting and Organizational Change (AJG-2, ANVUR list, AIDEA Q1) 2024
  [*Early Career Review Board*]

Reviewer (scientific journals)

- Applied Economics 2025
- Applied Economics Letters 2024
- Journal of Accounting and Organizational Change 2024
- Journal of Management and Governance 2024-2025
- Accounting in Europe 2023-2025
- Scandinavian Journal of Management 2023

- Environmental Science and Pollution Research 2022
- California Management Review 2021
- Consumer Behavior in Tourism and Hospitality 2021

Reviewer (conferences/workshops)
- 7th Accounting Summer Camp (Bozen-Bolzano) 2024
- EUFIN2024 – The Conference of Accounting in Europe (Bologna) 2024
- 6th Accounting Summer Camp (Padova) 2023

Service

Free University of Bozen-Bolzano
- Coordinator of the 2nd joint Euregio Accounting Seminar funded by the Euregio Mobility Fund with the Universities of Innsbruck and Trento (VIII – 2025/2026) 2025-2026
- Member of the Organising Committee of the 7th Accounting Summer Camp 2024
- Co-organisation of research seminars in the joint EUREGIO 2024 Accounting Seminar Series, with the University of Innsbruck 2024
- Organisation of research seminars, FMR cluster (Financial Markets and Regulation) 2022-2025
- Thesis supervisor for students of the Master in Accounting & Finance 2021-2025
- Thesis supervisor for students of the Bachelor in Economics & Management 2021-2025

University of Florence
- Thesis supervisor for students of the Master in Accounting & Professional Consulting 2020
- Preparation of workbooks for the course of International Accounting 2019-2020
- TOP500 – PwC & University of Florence 2019-2020

Participation in professional events
- Speaker at the event organised by the "*Ordine dei Dottori Commercialisti ed Esperti Contabili di Prato*" 30 September 2024 "*Oltre il bilancio di esercizio – ESG: modalità e opportunità*".
- Organiser and member of the Scientific Committee of event organised with the "Ordine dei Dottori Commercialisti ed Esperti Contabili di Bolzano" at the Free University of Bolzano to be held on 17th October 2024 "I decreti in materia di fiscalità, governance e sostenibilità" (URL https://www.unibz.it/it/events/i-decreti-in-materia-di-fiscalita-governance-e-sostenibilita-nuove-regole).

SELECTED MEDIA COVERAGE

1. "Investimenti: aziende di destra più prudenti, di sinistra più audaci", *PMI.it*, 5 September 2025, (URL https://www.pmi.it/finanza/investimenti-pmi/476283/investimenti-aziende-di-destra-piu-prudenti-di-sinistra-piu-audaci.html).
2. "Ecco come le idee politiche dei dipendenti cambiano i bilanci delle aziende", *La Repubblica (online)*, 13 August 2025 (URL https://www.repubblica.it/economia/2025/08/13/news/ecco_come_le_idee_politiche_dei_dipendenti_cambiano_i_bilanci_delle_aziende-424786586/).
3. "Imprese, l'orientamento politico dei lavoratori influisce su gestione degli utili e bilancio aziendale", *Il Sole 24 Ore (online)*, 13 August 2025 (URL https://www.ilsole24ore.com/art/imprese-l-orientamento-politico-lavoratori-influisce-gestione-utili-e-bilancio-aziendale-

AHikop9B?utm_term=Autofeed&utm_medium=LISole24Ore&utm_source=LinkedIn#Echobox=1755093238).

4. "Liberal vs conservatori: come l'ideologia politica guida la gestione degli utili nelle imprese Usa. Lo spiega l'Università di Bolzano", *Industria Italiana*, 13 August 2025 (URL https://www.industriaitaliana.it/liberal-conservatori-universita-di-bolzano-ideologia-politica-utili-usa/).
5. "Conti e colori: quando l'ideologia politica entra nel bilancio aziendale", *unibz magazine*, 22 July 2025 (URL https://www.unibzmagazine.it/en/magazine/article/conti-e-colori-quando-lideologia-politica-entra-nel-bilancio-aziendale).
6. "Le sfide per le piccole e medie imprese tra fisco, governance e sostenibilità. Parola a Luca Menicacci (unibz)", *Alto Adige Innovazione*, 18 ottobre 2024 (URL https://www.altoadigeinnovazione.it/piccole-e-medie-imprese-luca-menicacci-unibz/).
7. "Fisco, governance e sostenibilità: Nuove sfide e opportunità per le PMI", *unibz Magazine*, 16 October 2024 (URL https://www.unibzmagazine.it/en/magazine/article/fisco-governance-e-sostenibilita-nuove-sfide-e-opportunita-per-le-pmi).
8. "Fisco, nuove sfide per le PMI", *L'Alto Adige*, 15 October 2024.
9. "Le imprese altoatesine sostenibili" (with Bonacchi M., Zanderigo Jona F.), *L'Alto Adige*, 22 May 2024.
10. "Si fa presto a dire global minimum tax" (with De Vito A.), *lavoce.info*, 17 April 2024.
11. "Decarbonizzazione, governance e sostenibilità: ecco come si comportano le Top 100 altoatesine", (with Bonacchi M., Zanderigo Jona F.), *Alto Adige Innovazione*, 17 marzo 2024 (URL https://www.altoadigeinnovazione.it/decarbonizzazione-governance-e-sostenibilita-ecco-come-si-comportano-le-top-100-altoatesine/).
12. "Die CO2-Bilanz der Südtiroler Top-Unternehmen", SWZ - Südtiroler Wirtschaftszeitung, 15 March 2024 (URL https://swz.it/die-co2-bilanz-der-suedtiroler-top-unternehmen/)
13. "La global minimum tax ora è legge" (with Bonacchi M.), *L'Alto Adige*, 16 January 2024.
14. "L'informazione «narrativa» di bilancio in tempi di Covid-19" (with Bonacchi M.), *Commercialista Veneto,* 255/2020
15. "Il vantaggio competitivo dell'Alto Adige nel fronteggiare la crisi da Covid-19: Imprese Familiari, Banche di Territorio, Governo Locale" (with Bonacchi M.), *L'Alto Adige*, 26 March 2020
16. "Per le imposte anticipate serve il test recuperabilità", *Il Sole24Ore*, 5 February 2020, Norme&Tributi Focus pag. 9
17. "Relazione sulla gestione: il bilancio oltre i dati contabili", *Il Sole24Ore*, 5 February 2020, Norme&Tributi Focus pag. 11
18. "La sfida di superare la comunicazione (solo) finanziaria" (with Bonacchi M.), *Toscana24 – Il Sole24Ore,* February 2018, www.toscana24.ilsole24ore.com

Bozen-Bolzano, September 2025