

FRANCESCO DE LUCA

University “G. d’Annunzio” at Chieti-Pescara

Viale Pindaro 42

65127 Pescara - Italy

Phone: +39 085 453-7609

Email: francesco.deluca@unich.it

ACADEMIC POSITIONS

University “G. d’Annunzio” at Chieti-Pescara

Department of Business Administration and Management

Director of the M.Sc in Economics and Management November 2015 - Present

University “G. d’Annunzio” at Chieti-Pescara

Department of Business Administration and Management

Associate Professor of Accounting March 2011 – Present

University “G. d’Annunzio” at Chieti-Pescara

Department of Business Administration and Management

Assistant Professor of Accounting January 2004 – March 2011

EDUCATION

Ph.D. in Business Administration (major: Accounting, minor: Managerial Accounting)

University “G. d’Annunzio” at Chieti-Pescara

February 2004

M.Sc. in Business Economics (major: Business Administration, minor: Banking Economics)

University “G. d’Annunzio” at Chieti-Pescara

Pescara, Italy October 2000, *magna cum laude*

RESEARCH INTERESTS

Financial reporting, Managerial Accounting, Financial Fraud, Earnings Manipulation, Financial Distress, Health Care Accounting, Start-up and Venture Financing, Cost Accounting, Accounting History.

VISITING ACTIVITIES

Visiting scholar at the University of Alabama (AL), USA, School of Business, Department of Accounting and Finance, August 2017.

Visiting scholar at the University of Alabama (AL), USA, School of Business, Department of Accounting and Finance, April 2014.

Visiting scholar at the University of Alabama (AL), USA, School of Business, Department of Accounting and Finance, September 2012.

Visiting scholar at the Nazareth College di Rochester (NY), USA, School of Management, September 2007.

INVITED PRESENTATIONS

2016 University of Reșița (Romania), Plenary session

2013 Luxembourg Ministry of Finance, Accounting Standards Workshop, Plenary session

2012 University of Benevento (Italy), PhD seminar

2007 Nazareth College - Rochester (NY) USA, School of Management, Intermediate Accounting seminar
2006 European Meeting about Corporate Social Responsibility – Alcazar de San Juan (Spain), Plenary session
2005 University of Lecce (Italy) Aidea Association (young section), Plenary session

PRESENTATIONS at CONFERENCES

2017 AAA Annual Meeting (San Diego, CA)
2016 14th World Congress of Accounting Historians, (Pescara, Italy)
2016 SIDREA Annual Meeting (Pisa, Italy)
2015 AAA Annual Meeting (Chicago, IL)
2015 AIDEA Annual Meeting (Piacenza, Italy)
2015 International Risk Management Annual Conference, (Luxembourg)
2014 AAA Annual Meeting (Atlanta, GA)
2013 AIDEA Annual Meeting (Lecce, Italy)
2012 Accounting Information System Annual Conference, Chania, Crete (GR)
2012 World Business Research Conference, (Bangkok, Thailand)
2013 University of Parma, Accounting History Annual Conference (Parma, Italy)
2008 Cardiff Business School (UK)
2009 University of Catania, Accounting in Europe Workshop, (Catania, Italy)
2009 Bocconi University of Milan, Accounting History Annual Conference (Milan, Italy)

SERVICE

Ad-hoc reviewer for:

International Journal of Critical Accounting (IJCA) (2016)
Ratio Mathematica (2015)

American Accounting Association

Reviewer for the 2017 AAA Annual Meeting (San Diego, CA)
Reviewer for the 2016 AAA Annual Meeting (New York, NY)
Reviewer for the 2015 AAA Annual Meeting (Chicago, IL)
Reviewer for the 2014 AAA Annual Meeting (Atlanta, GA)

TEACHING EXPERIENCE

University “G. d’Annunzio” at Chieti-Pescara

International Accounting and Financial Reporting (M.Sc.)
Spring 2017 (rating: 3.53*)

Advanced Accounting (B.Sc.)

Fall 2017

Fall 2016 (rating: 3.31*)

Fall 2015 (rating: 3.76*)

Fall 2014 (rating: 3.13*)

Fall 2013 (rating: 3.50*)

Fall 2012

Financial Statement Analysis (M.Sc.)

Spring 2016 (rating: 3.82*)

Spring 2015 (rating: 3.65*)

Spring 2014

Spring 2013

Spring 2012

Spring 2011

Enterprise Value Assessment (M.Sc.)

Spring 2011

Spring 2010

Spring 2009

Corporate Governance (M.Sc.)

Spring 2008

Spring 2007

University LUMSA of Rome.

Financial Information (M.Sc.)

Winter 2010

Winter 2009

Winter 2008

Winter 2007

*Where available, Evaluation ratings are based on a scale from 1 to 4 where 1 means “very poor” and 4 means “very good”.

MEMBERSHIPS AND AFFILIATIONS

AAA – American Accounting Association

EAA – European Accounting Association

AIDEA – Italian Business Administration Academics Association

SIDREA Italian Accounting Professors Association.

SISR Italian Accounting Historians Association

SELECTED PUBLICATIONS

- DE LUCA F., DI BERARDINO D., (2017, *in press*), “Evolution of the Substance Over Form Principle in the Italian GAAP from a Comparative and International Perspective”, in *International Journal of Critical Accounting*, *forthcoming*, ISSN: 1757-9848 (print), 1757-9856 (online), <http://www.inderscience.com/info/ingeneral/forthcoming.php?jcode=ijca>
- DE LUCA F., MESCHIERI E., (2017), “Financial Distress Pre-Warning Indicators: a Case Study on Italian Listed Companies”, in *Journal of Credit Risk*, *Vol. 13, No. 1*, pp. 73-94, ISSN: 1744-6619 (print), 1755-9723 (online). DOI: 10.21314/JCR.2017.220
- DE LUCA F., PAOLONE F., (2016), “Earnings Manipulation in the Agribusiness Industry: Evidence From US and EU Listed Companies”, in “Accounting and Management of the Agribusiness Industry” edited by M. Sargiacomo, McGrawHill, pp. 41-64, 9781526818959.
- DE LUCA F., PRATHER-KINSEY J., (2016), “Is Global Adoption of IFRS Achievable? Suggestions from Legitimacy Theory”, in “Il Governo Aziendale tra Tradizione e Innovazione”, L. Marchi, R. Lombardi, L. Anselmi (Eds), Franco Angeli, 2016, p. 163-188, 9788891736604.
- DE LUCA F., CORSI C., PAOLONE F., (2016), “Fostering Innovative Start-Ups, The case of Start-Up Start-Hope project”, in *International Journal of Business and Social Science*, *Vol. 7 No. 9*, pp. 16-30, ISSN: 2219-1933 (print), 2219-6021 (online).
- DE LUCA F., MALORNI M., MESCHIERI E., (2016), “Predicting financial distress: evidence from Italian troubled debt restructuring agreements”, in “Risk management: perspectives and open issues. A multi-disciplinary approach”, edited by V. Cantino, P. De Vincentiis, G. Racca, McGraw-Hill, (pp. 153-170) London, 9780077180171.
- PAOLONE F., DE LUCA F., PRATHER-KINSEY J., (2015), “The Impact of the Financial Crisis on Earnings Management: Empirical Evidence from the Top 5,000 Non-Listed Stock Italian Companies”, in *Ratio Mathematica*, *n. 28(2015)*, pp. 45-64. ISSN: 1592-7415 (print), 2282-8214 (online). DOI: <http://dx.doi.org/10.23755/rm.v28i1.27>
- DE LUCA F., (2014), “Convergence Between IAS/IFRS and US GAAP. The role of main actors and the Context”, (Book in Italian language), Giappichelli, Torino, 9788834848128.

- MALORNI M., MESCHIERI E., DE LUCA F., (2013), “Assessing the Probability to File for Troubled Debt Restructuring through Accounting Ratios Analysis: the Italian case”, in AIDEA Conference Proceedings “The Firm’s Role in the Economy” Lecce, 19-21 September 2013, Cacucci Edizioni, Bari, 9788866112945.
- DE LUCA F., (2012), “Critical Perspectives on Global Convergence of Accounting Standards”, in The Cooperative Accountant, Winter 2012, LXV (4), 2-14, ISSN 0010-8391;
- PAOLONE G., DE LUCA F., (2011), “Italian Financial Reporting”, (book in Italian language), Franco Angeli, Milano, 9788856847000.
- DE LUCA F., (2008), “Corporate Governance”, in PAOLONE G., AITA G. (Eds.), “Governance, adeguatezza e funzionamento organizzativo delle imprese. I doveri degli organi delegati e del collegio sindacale”, (book chapter in Italian language), Franco Angeli, Milano, 9788856803815.
- DE LUCA F., (2006), “Corporate Governance and Business Performance”, (book in Italian language), Libreria dell’Università Editrice, Pescara, 9788890488122.
- DE LUCA F., (2003), “Emotional Intelligence in the context of Business Administration Studies”, (book in Italian language), Libreria dell’Università Editrice, Pescara, 9788890488108.