

CURRICULUM VITAE

Name Surname Alessandro Mura
Actual position: Full Professor of International Accounting and Financial Reporting
Department of “Scienze Economiche e Aziendali” University of Cagliari, Italy
Address: Via S.Ignazio 17, CAP 09123 Cagliari (CA), Italy
Phone: Office: +39 0706753324
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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. Intense academic internationalization activity. Promoter of the first Double Degree program at the University of Cagliari (Bachelor’s in Business and Economics)

EDUCATION & QUALIFICATIONS

PhD in Accounting and Business Administration *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)*

Certified Accountant (Dottore Commercialista) and Auditor (Revisore Legale, n. 12057 of the Italian Register)

PUBBLICATIONS

- 2025 *Mura A., Roberto G., Il Sistema di Contabilità Generale delle Imprese. 2nd edition, Giappichelli, Torino. (Forthcoming)* .
- 2025 *Mura A., Piras F., Valentincic A., When voluntary reporting choices are credible: the case of upward revaluations in private firms, Accounting and Business Research, (A ASN; A ABDC; 3* ABS)*
- 2025 *Ecce V., Mura A., Do companies emulate the harmful activities of their competitors? The case of real earnings management, Journal of Applied Accounting Research, (A ASN)*
- 2023 *Mura A., Roberto G., Le imprese alberghiere e di viaggio. Gestione, contabilità e bilancio, Libreria Universitaria* .
- 2023 *Mura A., Reconciling competing reporting objective through the deferred tax accounting: evidence on Italian private firms, Accounting in Europe, Vol. 20, n. 23; pp. 304-338 (A ASN; A ABDC)*
- 2022 *Mura A., Ecce V., L’impatto dell’effetto imitativo sulle politiche di bilancio, Rivista Italiana di Ragioneria e di Economia Aziendale, Vol. 122, n. 5-6-7-8, pp. 210-224. (A ASN)*
- 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, Vol. 120 n. 9, 10, 11, 12. pp. 336-354

- 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, ISSN: 1837-5685, DOI: <https://doi.org/10.21102/irbrp.2017.03.131.03>
- 2016 Mura A., Roberto G., *Il sistema di contabilità generale delle imprese*, Giappichelli, Torino, XIII, 343.
- 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, pp. 27-55.
- 2014 Mura A., Roberto G., Nature and duration of the accounting differences between Italian and US GAAP: A case study on conservatism, *Journal of Applied Accounting Research*, Vol.15, n.1, pp.2-21. ISSN: 0967-5426, doi: 10.1108/JAAR-04-2012-0027
- 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, pp. 483-505. ISSN: 0001-4788, doi: 10.1080/00014788.2013.798581 (A ASN, A ABDC, 3* ABS)
- 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, in *Rivista dei Dottori Commercialisti (sezione Dottrina)*, Vol. 63, n. 3, pp. 555-578.
- 2012 - Mura A. *Evoluzione degli studi comparativi: risultati empirici e riflessi teorici*, pp. 237-248;
- 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, in *Accounting, Business & Financial History*, Vol. 20, n. 3, pp. 365-383. ISSN: 0958-5206, doi: 10.1080/09585206.2010.512717 (A ASN)
- 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. Torino
- 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.

PAPERS UNDER REVIEW

Ecce V. Mura A, *The impact of competitors on the efficiency of ESG investments* (Sustainability Accounting, Management and Policy Journal; Revise and resubmit (3rd round)

Ecce V. Mura A, *How do Private Firms Respond to Real Earnings Management by Their Peers?* (Journal of International Accounting, Auditing and Taxation; Revise & Resubmit (1st round)

WORKING PAPERS

Mura A., Ecce V., Vallascas F., *The impact of a sustainability mandate on the quality of financial reporting*

Corso S, Mura A. *CO2 emissions and the quality of earnings*

Mura A., Ecce V. *A new approach to detect earnings management in private firms*

CONFERENCES

- 2025 Bristol, UK Presented: *The impact of a sustainability mandate on the quality of financial reporting* (Mura A., Ecce V., Vallascas F.), *EUFIN 2025, August 2025*
- 2025 Rome, Italy. Presented: *CO2 and the quality of earnings* (Corso S. Mura A.), *EAA2025, May 2025*
- 2024 Ancona, Italy Presented: *The impact of competitors on the efficiency of ESG investments* (Ecce V. co-author), *SIDREA conference, September 2024*
- 2024 Bucarest, Romania. Presented: *How do Private Firms Respond to Real Earnings Management by Their Peers?* (Ecce V. co-author), *European Accounting Association conference (EAA 2024), May 2024*
- 2022 Lucca, Italia. Presented: *Peer effects and earnings management in private firms* (Ecce V. co-author), *SIDREA conference, October 2022*
- 2022 Lisbon, Portugal, Presented: *Peer effects and earnings management in private firms* (Ecce V. co-author), *European Financial Reporting Workshop (EUFIN 2022), September 2022*
- 2022 Cagliari, Italy. Presented *Real Activities Manipulation and peer effects* (Ecce V.), *25th Annual Financial Reporting and Business Communication (FRBC) conference, July 2023*

- 2022 Bergen, Norway. Presented *"Peer effects in real activities manipulation: Is anyone afraid of value destruction"*, *European Accounting Association conference (EAA 2022)*, May 2022
- 2019 Vienna, Austria, Presented: *"When voluntary reporting choices become credible: the case of write-ups"* (Piras F., Valentincic A. co-authors), al *"15th Workshop on European Financial Reporting (EUFIN 2018)" August, 29-30, 2019*
- 2019 Torino, Italy, Presented: *"When voluntary reporting choices become credible: the case of write-ups"* (Piras F., Valentincic A. co-authors.), al *"X Financial Reporting Workshop" June, 20-21, 2019*
- 2018 Stockholm, Sweden. Presented: *"Reconciling competing reporting objectives through the deferred tax accounts: evidence on Italian private firms"* (Mura A.), al *"14th Workshop on European Financial Reporting (EUFIN 2018) August, 29-30, 2018*
- 2018 Bologna, Italy. Presented: *Reconciling competing reporting objectives through the deferred tax accounts: evidence on Italian private firms* (Mura A.), al *"IX Financial Reporting Workshop" June, 14-15, 2018*
- 2017 Valencia, Spain, Presented: *"Do private firms engage in earnings management practices to get capital grants? (Mura A., Piano M., Valentincic A.)*, al *"The 40th European Accounting Association Conference (EAA 2017) 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: co-authors)*, *SIDREA conference, 15-16 September 2016*
- 2016 Berlin, Germany, Presented: *"Do asset revaluations predict future performance in private firms? (Mura A, Piras F., Valentincic A)*, al *the 2nd Berlin-Vallendar Conference on Tax Research, July, 21-22, 2016*
- 2016 Maastricht, Netherlands, Presented: *"Do asset revaluations predict future performance in private firms? (Mura A, Piras F., Valentincic A)*, al *the "The 39th European Accounting Association Conference (EAA 2016)" May 11-13, 2016*
- 2015 Glasgow, Scotland, Presented: *"Earnings smoothing through the deferred tax accounts in private firms: the case of Italy"* (Mura A), al *"The 38th European Accounting Association Conference (EAA 2015)," 28-30 April, 2015.*
- 2014 Palermo, Italy, Presented: *"Do private firms manipulate the deferred tax accounts?" (Mura A)*, *SIDREA, 25-26 September 2014.*
Atlanta, USA, Presented "Do capital subsidies trigger efficient investments?" (Mura A., Mulas L.), American Accounting Association Annual Meeting and Conference on Teaching and Learning in Accounting (AAA 2014), 2-6 August, 2014.
Munster, Germany, Presented "Do private firms manage the tax accounts" (Mura A), "Fourth workshop on current research in taxation", Munster, Germany, 30 June - 1 July, 2014.
- 2013 Bristol, United Kingdom. Presented *"Do capital subsidies trigger efficient investments? Some evidence from Italy"* (Mura A., Mulas L., Serra M.), al *"The 17th Annual Conference Financial Reporting and Corporate Communication (FRCC)" 4-5 July, 2013.*
 Paris, France, Presented: *"Challenging the effectiveness of government grants in supporting the business sector" firms? Evidence from Italy"* (Mura A, Serra M, Mulas L), al *"The 36th European Accounting Association Conference (EAA 2013)," May 9-11, 2013*
- 2012 Kioto, Giappone, Presented *"Do government grants increase the financial performance of beneficiary firms? Evidence from Italy"* (Mura A., Serra M., Mulas L.), al *"The 13th Annual Conference Asian Academic Accounting Association (FOURA 2012), Kyoto, Japan" November 9-12, 2012*
- Ljubljana, Slovenia. Presented: *"Examining the timing of alternative accounting*

treatments to assess their influence on conservatism” (Roberto G, co-author), al "The 35th European Accounting Association Conference (EAA 2012), 9-11 May 2012.

Ljubljana, Slovenia. Discussed "*Accounting for virtue: accounting and accountability for inmates in the annual reports of the Edinburgh Magdalen Asylum*", presentato da Lisa Evans, al "*The 35th European Accounting Association Congress, Ljubljana, Slovenia*" 9-11 Maggio 2012

2011 Macao, China, Presented "Examining the reliability of transfer pricing comparables: Evidence from Italy-based companies" (Mura A, Emmanuel C, Vallascas F), al "Macao International Symposium on Accounting and Finance 2011" 21-24 Novembre 2011.

Macao, China Discussed. "*Guaranteeing benefits in generational pension plans*" presentato da Huang Xiaohong), al "Macao International Symposium on Accounting and Finance 2011, Macao, Cina" 21-24 Novembre 2011

Cagliari, Italia Presented "L'influenza della contribuzione pubblica nella formazione del valore aggiunto: evidenza empirica nel contesto italiano" (Serra M, Mulas L, Mura A), "XVI Convegno Annuale Aidea Giovani "La creazione di Valore: aspetti critici e problematiche di misurazione"

Munster Germany, Presented "International transfer pricing: Evidence from Italy-based compagnie" Mura A, Emmanuel C, Vallascas F, al "Workshop on current research in taxation", Munster, Germania, giugno 27-28, 2011

2010 Wellington, New Zelan Presented "Transfer pricing: early Italian contributions" (Mura A, Emmanuel C), al "The sixth Accounting History International Conference", Wellington, Nuova Zelanda, 18-20 August, 2010

2007 Perugia, Italy, Presented "La fissazione dei prezzi di trasferimento: i primi contributi dottrinali" (Mura A), al "IX Convegno Nazionale della Società Italiana di Storia della Ragioneria", Perugia, 27-28 September 2007

2003 Siena, Italia, Presented: "Accounting for deferred tax debate: lessons from the UK experience" (Mura A), al "Third Accounting History International Conference), Siena, Graduate College of Santa Chiara 17-19 September 2003.

ACADEMIC TEACHING

- 2018-present "International Accounting" (9 credits)(English taught course), Undergraduate Course in Business and Economics – Double Degree Program (Germany-Czekia), University of Cagliari.
- 2018-present "International Financial Reporting" (3 credits) (English taught course), Master in International Management, University of Cagliari.
- 2014-present "Ragioneria generale ed applicata" (9 credits), Bachelour course in Business and Econmics, University of Cagliari.
- 2004-2018 "Ragioneria generale ed applicata" (9 credits), Bachelour course in Business and Ecomics-Tourism, University of Cagliari.
- 2016-present "Earnings management: quantitative methods" PHD program in "Scienze Economiche e Aziendali" University of Cagliari"
- A.Y 2024-2025 "Didattica e laboratorio di Economia Aziendale" Percorso di Formazione Iniziale (PF60CGU), University of Cagliari
- A.Y. 2014-2015 "Didattica e laboratorio di Ragioneria ed Economia Aziendale" Tirocinio Formativo Attivo (TFA), University of Cagliari
- A.Y. 2013-2014 "Didattica e laboratorio di Ragioneria ed Economia Aziendale" Percorsi Abilitanti Speciali (PAS), University of Cagliari

A.Y. 2012-2013	“Didattica e laboratorio di Ragioneria ed Economia Aziendale” Tirocinio Formativo Attivo (TFA), University of Cagliari
A.Y 2003-2004; 2005-2006; 2006- 2007	Metodologie e determinazioni quantitative d’azienda, SSIS (Scuola di specializzazione per insegnanti), University of Cagliari
A.Y 2003-2004	Budgeting: MASTER in Amministrazione d’impresa. Università di Cagliari
A.Y. 2001-2002	Financial Reporting MASTER Cooperazione sociale, University of Cagliari

SUPERVISION OF PHD STUDENTS

Dr. Valdi Ramhoito (second year) Phd School in “Scienze Economiche e Aziendali” University of Cagliari
 Dr. Stefano Corso (graduated in 2025) Phd School in “Scienze Economiche e Aziendali” University of Cagliari
 Dr. Viviana Ecça (graduated in 2022) Phd School in “Scienze Economiche e Aziendali” University of Cagliari
 Dr. Marco Piano (graduated with honor in 2017) Phd School in “Scienze Economiche e Aziendali” University of Cagliari
 Dr. Fabrizio Piras (graduated 2015) Phd School in “Scienze Economiche e Aziendali” University of Cagliari

ACADEMIC MEMBERSHIP

2010-present	Member of the European Accounting Association (EAA)
2007-present	Member of the ‘Società Italiana di Storia della Ragioneria’ (SISR)
2008-present	Member of the ‘Società Italiana di Ragioneria ed Economia Aziendale’ (SIDREA)
2011-present	Member of the ‘Accademia Italiana di Economia Aziendale giovani (AIDEA giovani)
2017-present	Member of International Business Studies Exchange Network (IBSEN)

RESEARCH/TEACHING VISITS:

2021-present	at Université Polytechnique Hauts-de-France (Valenciennes, France), February 2015 (academic teaching in the field of Lease Accounting - IAE International Week, 2021, 2022, 2023, 2024, 2025, editions)
2025	at Izmir University of Economics, July 2025 (academic teaching in the field of Sustainability Reporting – IBSEN Summer School)
2021, 2018	at Bielefeld University of Applied Sciences (Germany) (academic teaching in the field of International Transfer Pricing and Lease accounting; International Summer School 2018 and 2021 editions)
2015	At the University of Ljubljana, Faculty of Economics, September 2015 (research project on upward revaluations in private firms) with Prof. Alisa Valentincic.
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 (with Prof Clive Emmanuel

REVIEWER

2024	Sustainability Accounting, Management and Policy Journal
2025	Journal of International Accounting, Auditing and Taxation
2023	Accounting in Europe

2022	Journal of Management and governance
2015-16	Journal of Applied Accounting Research”
2015	Member of the “European Accounting Association Scientific Committee” 2016
2014	Reviewer for the annual conference of the American Accounting Association (Atlanta 2014)
2014	Accounting and Business Research

INSTITUTIONAL ACTIVITIES

2024-2025	Director of PF60CF class A045 (Scienze economico-aziendali) (postgraduate course for educating secondary school teachers of Accounting and Business Administration at the University of Cagliari-Dipartimento di Scienze Economiche e Aziendali
2021-present	Member of the Internationalisation Committee at the University of Cagliari-Dipartimento di Scienze Economiche e Aziendali
2015-2021	Coordinator of the Bachelor’s Degree Course in Business & Economics, University of Cagliari. Within the mandate promoter of the first Double Degree at the University of Cagliari (with Germany and Czech Republic)
2010-present	Member of “PHD School Committee in Business Administration (PHD committee)”, University of Cagliari.
2011-2015	Member of Giunta del Corso di Laurea in Economia e Gestione Servizi Turistici, University of Cagliari

RESEARCH GRANTS

Fondazione di Sardegna: Accounting for Environmental, Social and Governance (ESG) factors. Research director: Prof. Alessandro Mura (€ 45.000)

Fondazione di Sardegna, annualità 2019: Corporate governance, corporate reporting and social environmental responsibility: an international study

Fondazione di Sardegna, year 2017: Corporate governance, corporate reporting and access to finance: an international study

RAS, Legge 7/2007, year 2010: Variabili endogene ed esogene per il miglioramento delle performance economico-sociali delle imprese: le relazioni tra gli strumenti manageriali e la produttività dei contributi pubblici” [contributo n. F71]11001270002].

PRIN 2007: IFRS, US GAAP e principi contabili OIC: un’analisi comparata empirica sui bilanci delle imprese italiane quotate anche alla Borsa Valori di New York.

PRIN 2002: La chiarezza e la rappresentazione veritiera e corretta dei bilanci degli enti strumentali regionali e loro accountability.

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

2016	Full Professor in Accounting and Business Administration (National Academic Qualification)
2012	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

Italian: Mother tongue
English: C2
French: B2

HOBBIES

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