

## 2. CURRICULUM VITAE AND TRACK RECORD

**Simone Aresu**

### Personal Information

**Full Name:** Simone Aresu

**Current Position:** Associate Professor of Accounting (SECS P-07), Department of Economics and Business Science- University of Cagliari

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### Current and Previous Positions

Simone Aresu is currently an Associate Professor of Accounting (SECS P-07) at the Department of Economics and Business Science, University of Cagliari. From April 2014 to March 2015, he held a post-doctoral research fellowship at the University of Cagliari (SECS-P/07), within the project on endogenous and exogenous variables for improving economic-social performance of firms; the relationships between managerial tools and the productivity of public subsidies. From March 2011 to June 2014, he was a PhD student in Business Economics and Management at the University of Cagliari.

### Prizes and Awards

- 2019 Outstanding Paper Award, Journal of Applied Accounting Research (Emerald), for the article: Jones M.J., Melis A., Gaia S., Aresu S. (2018), 'Does Graphical Reporting Improve Risk Disclosure? Evidence from European Banks'.

### Visiting Academic Positions

- August - December 2012: Research Trainee at HEC Montréal, Montreal, Canada.

### Teaching Activities and PhD Supervision

Simone Aresu has been teaching at the University of Cagliari since 2011. Main teaching responsibilities include:

- Advanced Management Accounting - Master's degree in Managerial Economics and Data Science, Business Analytics & Innovation, since 2016-17.
- Planning and Control - Bachelor's degree in Business Administration and Management (since 2020-21).
- Business Administration - Bachelor's degrees in Business Administration, Biotechnology, and Health Assistance (various years from 2011 to 2022).
- Doctoral course module in Performance Measurement and Reporting and in Introduction to Research Design in Accounting, Business, and Management - PhD in Economics and Business, University of Cagliari.
- Cost Analysis module - Master's degree in International Hotel Management, University of Cagliari.

He has also served as an academic tutor for undergraduate students and participated in various degree examination committees (e.g. for CPAs).

### National and International Collaborations and Networks

Simone Aresu has established a solid network of national and international academic collaborations that significantly enhance the scientific quality and feasibility of research proposals:

- Prof. Thomas Kaspereit (University of Luxembourg): collaboration on managers' activism and ESG ratings.
- Prof. Michael John Jones (University of Bristol, UK): prior long-standing collaboration on graphical reporting, impression management, and omission bias in corporate annual reports. Joint publications in AIDEA-accredited journals and annual ACCA research reports under the BAFA-FARSIG framework.
- Prof. Andrea Melis (University of Cagliari): collaborator on corporate governance, graphical reporting, and executive compensation. Multiple co-authored publications in international journals including Journal of Management, Journal of Applied Accounting Research and International Journal of Business Communication.
- Prof. Reggy Hooghiemstra (University of Groningen, Netherlands): collaboration on CSR criteria integration in executive compensation contracts.
- Prof. Claude Francoeur (HEC Montréal, Canada): collaboration on CEO compensation and corporate environmental commitment; resulted in a publication in Journal of Business Ethics.
- Dr. Silvia Gaia (University of Essex): co-authored papers on impression management and graphical reporting in banking.
- Prof. Patrizio Monfardini (University of Cagliari): collaboration on social accounting and 'Reports of Justice' paper published in Critical Perspectives on Accounting.

### **Other Work Experience**

- April - July 2010: Internship in London at Projector NetResult Limited, providing market research services for various sports organisations (including FIFA).

### **Education**

#### **Academic Degrees**

- 2011-2014: PhD in Business Economics and Management (XXVI cycle), University of Cagliari. Dissertation: 'The use of graphs in the annual reports of European companies during the recent financial crisis'. Supervisor: Prof. Andrea Melis. Sector: SECS-P/07.
- 2008-2010: Master's Degree (Laurea Magistrale) in Managerial Economics, University of Cagliari. Grade: 110/110 with honours (cum laude).
- 2005-2008: Bachelor's Degree (Laurea Triennale) in Business Administration and Management (Economia e Gestione Aziendale), University of Cagliari. Grade: 110/110 with honours (cum laude).

#### **Administrative Role and Position Responsibility**

- Since July 2024: Responsible for managing the Bachelor's degree in Business Administration and Management, University of Cagliari.
- September 2021-2023: Member of the Self-Assessment Committee of the Master's degree in Data Science, Business Analytics & Innovation, University of Cagliari.
- February 2017 - September 2017: Member of the Self-Assessment Committee of the Master's degree in Managerial Economics, University of Cagliari.
- From A.Y. 2015-2016 to A.Y. 2017-2018: Member of degree examination committees for Bachelor's degree programmes in Business Administration and Managerial Economics, University of Cagliari.

#### **Scientific Organisations / Coordination of Academic Activities**

- 2022 – 2026: Member of the SIDREA Study Group on 'Environment, Social, Governance (ESG): risks, performance and control', coordinated by Prof. D'Onza, Maffei and Melis.
- July 2023 – December 2025: Member of the following project: 'Statistical ensemble methods and environmental management accounting to improve sustainable performance in the hospitality industry'
- April 2017 - April 2019: Scientific Coordinator of the research project 'Managerial planning and control tools in start-up companies', funded under Regional Law 7 - 'High Qualification Human Capital' Call 2015.
- Participant in the ACCA/BAFA-FARSIG annual research initiative on the future of financial reporting (since 2014), producing annual discussion papers.
- Participant in panel discussions and doctoral colloquia at the Financial Reporting and Business Communication Conference (BAFA-FARSIG), AIDEA Conference, European Accounting Association Annual Congresses, SIDREA national conferences, CSEAR Italian Conference, ICGS Conference.

### **Editorial Activity**

- Reviewer for AIDEA-accredited and internationally ranked journals in accounting and business administration, including Journal of Management, Journal of International Accounting, Auditing and Taxation (JIAAT), Corporate Governance: An International Review, Journal of Management & Governance, International Journal of Business Communication, Journal of Applied Accounting Research, Journal of Accounting Literature.

### **Membership of Scientific Societies**

- AIDEA - Italian Academy of Business Economics
- SIDREA - Società Italiana dei Docenti di Ragioneria e di Economia Aziendale (Italian Society of Accounting and Business Administration Academics).
- CSEAR - Centre for Social and Environmental Accounting Research.
- ICGS – International Corporate Governance Society

### **Funding (Current and Past)**

#### **Project 1**

**Project title:** Statistical ensemble methods and environmental management accounting to improve sustainable performance in the hospitality industry

**Period:** July 2023 – December 2025

**Funding organisation:** National Research Program 2021-2027

**Role:** Research Team Member

**Person months:** N/A - specific allocation not reported

#### **Project 2**

**Project title:** Corporate governance, corporate reporting and access to finance: an international study

**Period:** 14/03/2018 - 13/03/2020

**Funding organisation:** Fondazione di Sardegna (biennial funding)

**Role:** Research Team Member

**Person months:** N/A - specific allocation not reported

#### **Project 3**

**Project title:** Managerial planning and control tools in start-up companies

**Period:** April 2017 - April 2019

**Funding organisation:** Regione Sardegna - Regional Law 7, High Qualification Human Capital Call 2015

**Role:** Scientific Coordinator (Principal Investigator)

**Person months:** N/A - specific allocation not reported

#### **Project 4**

**Project title:** Endogenous and exogenous variables for improving the economic-social performance of firms: the relationship between managerial tools and the productivity of public contributions

**Period:** June 2012 - December 2013 (research project); April 2014 - March 2015 (post-doctoral fellowship)

**Funding organisation:** Regione Sardegna - Regional Law 7, High Qualification Human Capital Call

**Role:** Research Team Member; subsequently Post-Doctoral Research Fellow

**Person months:** N/A - specific allocation not reported

#### **Significant Career Breaks**

No significant career breaks to report.

#### **Publications in Peer-Reviewed Journals, Monographs, Peer-Reviewed Books Including Book Chapters, and Edited Volumes**

##### **1. Monograph**

- Aresu S. (2018). *L'impressione management nei bilanci in un contesto europeo: teoria ed evidenza empirica*. RIREA (Summa Economica), Rome. DOI: 10.17408/CS/591634. ISBN: 978-88-6659-163-4.

##### **2. Articles in Peer-Reviewed Journals and Peer-Reviewed Book Chapters**

- Melis A., Aresu S., Cai Y., Kaspereit T. (2026). Russian business leaders speaking out on the Ukraine invasion as a litmus test of a firm's ESG. *Corporate Governance*. DOI: 10.1108/CG-05-2024-0291. ISSN: 1472-0701.
- Aresu S., Rombi L., Khalfaoui M. (2025). The evolution of CSR contracting in Italian non-financial listed companies. In: *Environmental, Social, Governance (ESG)*. Springer. DOI: 10.1007/978-3-031-76618-3\_7. ISBN: 978-3-031-76618-3.
- Aresu S., Hooghiemstra R., Melis A. (2023). Integration of CSR Criteria into Executive Compensation Contracts: A Cross-Country Analysis. *Journal of Management*, 49(8), 2766–2804. DOI: 10.1177/01492063221110200. ISSN: 0149-2063.
- Aresu S., Monfardini P. (2023). Oppressed by consumerism: The emancipatory role of household accounting. *Critical Perspectives on Accounting*, 96, 102552. DOI: 10.1016/j.cpa.2022.102552. ISSN: 1045-2354.
- Melis A., Aresu S. (2022). Analyst Following, Country's Financial Development, and the Selective Use of Graphical Information in Corporate Annual Reports. *International Journal of Business Communication*. DOI: 10.1177/2329488419829886. ISSN: 2329-4892.
- Jones M.J., Melis A., Gaia S., Aresu S. (2020). Impression Management and Retrospective Sense-Making in Corporate Annual Reports: Banks' Graphical Reporting During the Global Financial Crisis. *International Journal of Business Communication*, 57(4), 474-496. DOI: <https://doi.org/10.1177/2329488417712010>. ISSN: 2329-4892.
- Jones M.J., Melis A., Gaia S., Aresu S. (2018). Does Graphical Reporting Improve Risk Disclosure? Evidence from European Banks. *Journal of Applied Accounting Research*, 19(1), 161-180. DOI: <https://doi.org/10.1108/JAAR-07-2016-0068>. ISSN: 0967-5426. ISSN: 1758-8855.

- Francoeur C., Melis A., Gaia S., Aresu S. (2017). Green or Greed? An Alternative Look at CEO Compensation and Corporate Environmental Commitment. *Journal of Business Ethics*, 140(3), 439-453. DOI: 10.1007/s10551-015-2674-5. ISSN: 0167-4544.
- Aresu S. (2015). Graphical reporting in Italian annual reports during the financial crisis: impression management or incremental information? *Financial Reporting*, 1, 77-106. DOI: 10.3280/FR2015-001004. ISSN: 2036-671X.