

Curriculum vitae

PERSONAL DETAILS

Surname: Agliata
Name: Francesco
Birth date: Naples, June, 6th 1978
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CURRENT ACADEMIC STATUS

Since December 2023, qualified as Full Professor in the field 13/B1 (Financial Accounting), Scientific Disciplinary Field SECS-P/07.

Since 2018, qualified as Associate Professor in the field 13/B1 (Financial Accounting), Scientific Disciplinary Field SECS-P/07.

Since 2008, qualified Assistant Professor in the scientific and disciplinary field SECS-P/07 (Financial Accounting), Department of Economics, Second University of Naples.

EDUCATION AND POST-DEGREE STUDIES

January 2008, University of Naples "Federico II" – Department of Economics – Ph.D in Business Sciences – XX° cycle

December 2004, University of Naples "Federico II" – Department of Economics – Ph.D student in Business Sciences – XX° cycle

May 2004, University of Naples Federico II - Faculty of Economics - Thesis in Cost Accounting, Supervisor: Prof. Roberto Maglio: The evaluation of financial statements according to international accounting standards IAS/IFRS: Theoretical aspects and operational implications of the "fair value" criterion.

PUBLICATIONS

2008

- 1) AGLIATA F., *L'informazione di bilancio delle imprese di assicurazione nella sua evoluzione*, Giappichelli, Turin, 2008, pp. 212 – ISBN: 978-88-348-8414-0.
- 2) AGLIATA F. – FERRONE C. – TUCCILLO D., *Social Networks in Italy: Impact of Governance on Financial Reporting System*, in "27th International Congress of CIRIEC – Innovation and management. The responses of public, social and cooperative economy enterprises to major challenges", Seville, 22-23-24 September 2008, pp. 1-21 – ISBN 978-84-950-0367-6.

2010

- 3) AGLIATA F. – FERRONE C. – TUCCILLO D., *The Social Responsibility of a Firm, Considerations and Case Studies in SMEs*, in BALDARELLI M.G., *Civil Economy, Democracy, Transparency and Social and Environmental Accounting Research Role - Some Reflections in Theory and in Practice Deriving from 2nd CSEAR Conference - Italy* - McGraw-Hill, 2010, pp. 209-230 – ISBN: 978-88-386-7236-1.
- 4) AGLIATA F. – TUCCILLO D., *Possibili riflessi della fair value accounting sulla performance aziendale nelle imprese di assicurazione*, AIAF Journal (Associazione Italiana degli Analisti e Consulenti Finanziari), 2010, vol. 74, pp. 15-23 – ISSN: 2038-2111.
- 5) AGLIATA F., "La Responsabilità sociale nelle PMI: evidenze empiriche", in TUCCILLO D., *La*

- responsabilità sociale d'impresa nel processo di creazione e distribuzione del valore*, Giappichelli, Turin, 2010, pp. 91-97 – ISBN: 978-88-348-0965-5.
- 6) AGLIATA F. – FERRONE C. – TUCCILLO D., Abstract titled: “*Integrated social enterprise development: The first results of Policoro*”, in “*EBES 2010 Conference - Athens Program and Abstract Book*”, pp. 129-130 – ISBN: 978-605-61069-1-0.
 - 7) AGLIATA F. – MAGLIO R. – PIROZZI A. – TUCCILLO D., *Tendenze evolutive negli strumenti di misurazione della performance aziendale nel TPL*, in *Management delle Utilities*, Maggioli Publisher, Rimini, n. 4/2010, pp. 23-36 – ISSN: 1723-932X.
 - 8) AGLIATA F. – MAGLIO R., *Immobilizzazioni materiali e leasing*, in POTITO L. (eds), *Il bilancio secondo i principi contabili internazionali IAS/IFRS. Regole e applicazioni*, II Edition, Giappichelli, Turin, 2010, pp. 171-198 – ISBN: 978-88-348-1690-5.

2011

- 9) AGLIATA F. – MAGLIO R. – PIROZZI M.G. – TUCCILLO D., *Controllo di gestione nel Trasporto Pubblico Locale: Il caso CTP Napoli*, in *Controllo di Gestione*, n. 1/2011, Ipsoa, Milan, pp. 55-64 – ISSN:1828-4205.
- 10) AGLIATA F. – CIMMINO G. – MAGLIO R., *An Analysis of Comment Letters on the IASB Discussion Paper – Financial Instruments with Characteristics of Equity – the case for Cooperatives and Continental European firms*, in “*International Workshop on Accounting for Cooperatives*” – Politécnica of Valencia University, Valencia, Spain, 29-30 September 2011, pp. 1-20 – ISBN: 978-84-694-7851-6.
- 11) AGLIATA F. – TUCCILLO D., *L'evoluzione del Progetto Insurance e i possibili riflessi sul bilancio delle imprese assicuratrici*, in *Financial Reporting*, n. 3/2011, FrancoAngeli, Milan, pp. 75-105 – ISSN:2036-671X; IFAF BS srl.
- 12) AGLIATA F., *Criticità e linee evolutive del sistema dei controlli di gestione nelle aziende di public utilities*, Giappichelli, Turin, 2011, pp. 172 – ISBN:978-88-3482615-7.
- 13) AGLIATA F., *La valutazione della ricerca scientifica in Francia*, in PALUMBO R. (eds), *La valutazione periodica della ricerca nelle discipline economico-aziendali*, FrancoAngeli, Milan, 2011, pp. 84-105 – ISBN 978-88-568-4745-1.

2012

- 14) AGLIATA F. – FERRONE C. – TUCCILLO D., *Creating value through the CSR: the case of a local public transport company*, in ARENA P., CARDILLO E. (eds), *Social and Environmental Accounting. Research advances and new perspectives*, Aracne Publisher, 2012, pp. 163-198 – ISBN: 978-88-548-4714-9.
- 15) AGLIATA F., *Un'altra via per verificare l'equilibrio economico: il confronto tra il NOPAT e il WACC*, in POTITO L. (eds), *Manuale di Economia Aziendale*, Giappichelli, Turin, 2012 – ISBN: 978-88-348-2828-1.
- 16) AGLIATA F. – MAGLIO R. – TUCCILLO D., *The Accounting and Managerial Implications of IAS/IFRS in the Financial Statements of Italian Insurance Companies* all’Annual Paris Conference on “*Business and Social Sciences*” – VENUE: Hotel Novotel Paris Tour de Eiffel, Paris, France, 12-13 July, 2012, pp. 1-23 – ISBN: 978-19-220-6908-5.
- 17) AGLIATA F., *Riflessi degli IAS/IFRS sulle attività finanziarie*. In: MARCHI L, POTITO L. (eds), *L'impatto dell'adozione degli IAS/IFRS sui bilanci delle imprese italiane quotate*, FrancoAngeli, Milano, 2012, pp. 144-152 – ISBN: 978-88-204-0883-1.

2013

- 18) AGLIATA F. – MAGLIO R. – PETRAGLIA M.R. – TUCCILLO D., *The Rise and Fall of Equity-Liabilities Distinction in IASB's agenda*, all'European Business Research Conference – VENUE: Sheraton Roma Hotel & Conference Center, Rome, Italy, 5-6 September, 2013, pp. 1-23 – ISBN: 978-1-922069-29-0.
- 19) AGLIATA F. – MAGLIO R. – PETRAGLIA M.R. – TUCCILLO D., *A Multidimensional Model of Management Control in the Italian Public Utilities*, all'European Business Research Conference – VENUE: Sheraton Roma Hotel & Conference Center, Rome, Italy, 5-6 September, 2013, pp. 1-25 – ISBN: 978-1-922069-29-0.
- 20) AGLIATA F. – MAGLIO R., *Immobilizzazioni materiali e operazioni di leasing*, in POTITO L. (eds), *Il bilancio secondo i principi contabili internazionali IAS/IFRS. Regole e applicazioni*, III Edition, Giappichelli, Turin, 2013, pp. 189-218 – ISBN: 978-88-348-8906-0.

2014

- 21) AGLIATA F. – FERRONE C. – TUCCILLO D., *The role of financial instruments on the growth of Italian Social Cooperatives*, in *American Journal of Economics and Business Administration* (AJEBA), Vol. 6 (1), 2014, Science Publications, pp. 19-33 – ISSN: 1945-5488, DOI: 10.3844/ajebasp.2014.19.33.
- 22) AGLIATA F. – FERRONE C. – TUCCILLO D., *The social impact bond: integration between corporate social and financial performance*”, *International Academy of Business and Public Administration Disciplines* (IABPAD) Conference, Madrid, Spain, 23-26 July, 2014, pp. 1-10 – ISSN: 1547-4836.
- 23) AGLIATA F., *La stima del risk premium con il modello del CAPM*, in POTITO L. (eds), *Manuale di Economia Aziendale*, Giappichelli, Turin, II Edition, 2014 – ISBN: 978-88-3484810-4.
- 24) AGLIATA F., *Un'altra via per verificare l'equilibrio economico: il confronto tra il NOPAT e il WACC*, in POTITO L. (eds), *Manuale di Economia Aziendale*, Giappichelli, Turin, II Edition, 2014 – ISBN: 978-88-348-4810-4.
- 25) AGLIATA F. – FERRONE C. – TUCCILLO D., *Governance, ownership structure and reporting features: The case study of an Italian Social Cooperative Network*, in *Asian Economic and Financial Review* (AEFR), Vol. 4 (12), 2014, pp. 1741-1769 – ISSN: 2222-6737.
- 26) AGLIATA F. – PETRAGLIA M.R. – TUCCILLO D., *The theoretical perspectives and managerial implications of the Balanced Scorecard (BSC) in the Italian Public Utilities*, in *Journal of Modern Accounting and Auditing* (JMMA), Vol. 10, No. 9, September 2014, pp. 932-949 – ISSN: 1548-6583.
- 27) AGLIATA F. – LATTANZI N., *Continuità economica e crisi aziendale*, in Liberatore G. – Amaduzzi A. – Comuzzi E. – Ferraro O. (eds), *Valutazione delle aziende in crisi*, Giuffrè Publisher, Milan, 2014, pp. 39-78 – ISBN: 9788814203503.
- 28) AGLIATA F. – MAGLIO R. – PETRAGLIA M.R., *The impact of IAS/IFRS adoption on Italian IPOs*, in Delle Donne R. (eds), Open Access University Press of Naples “Federico II”, 2014, pp. 399-424 – ISBN: 978-88-6887-002-7.

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- 29) AGLIATA F. – FERRONE C. – TUCCILLO D., *The Social Impact Bond financial instrument: a more effective way to improve performance in the social enterprises*, Proceedings of the International Conference on Economics and Management of Business (ICEMB 2015), 24-27 August 2015, pp. 1-6 – ISBN: 978-80-554-1009-8 – ISSN 2453-6407.

2016

- 30) AGLIATA F., *Cost Accounting in Public Services*, in *Global Encyclopedia of Public Administration, Public Policy, and Governance* (by Ali Farazmand), Springer International Publishing Switzerland, 2016, pp. 1-8 – DOI 10.1007/978-3-319-31816-5_2391-1.
- 31) AGLIATA F. – MAGLIO R., *Immobilizzazioni materiali e operazioni di leasing*, in Potito L. (eds), *Il bilancio*

secondo i principi contabili internazionali IAS/IFRS. Regole e applicazioni, IV Edition, Giappichelli, Turin, 2016, pp. 199-232 – ISBN: 978-88-921-0508-9.

- 32) AGLIATA F. – RICCARDI G., *Made in Italy: Industria e familismo economico*, in Anselmi L. – Lattanzi N. (eds), *Il family business made in Tuscany*, FrancoAngeli, Milan, 2016, pp. 301-321 – ISBN: 97888917441282016.
- 33) AGLIATA F., *Una visione critica delle interazioni esistenti tra famigliarità e misura del valore economico*, in Anselmi L. – Lattanzi N. (eds), *Il family business made in Tuscany*, FrancoAngeli, Milan, 2016, p. 237-269 – ISBN: 9788891744128.
- 34) AGLIATA F. – TUCCILLO D., *Implementing activity based costing in public administrations*, in ‘International Academy of Business and Public Administration Disciplines (IABPAD) Conference’, Istanbul, Turkey, 28-31 July, 2016, pp. 1-10 – ISSN: 1547-4836.
- 35) AGLIATA F. – MAGLIO R. – RAPONE V. – REY A., *(Not so) bad bank: i primi venti anni della Società Gestione Attività del Banco di Napoli*, in Proceedings of XIII Conference SISR, RIREA Publisher, 24-25 November, Mantova 2016, p. 1-17 – ISBN: 978-88-6659-092-7 – DOI: 10.17408/DIG.A01/590927.

2017

- 36) AGLIATA F. – MAGLIO R.. – TUCCILLO D., *Trend of IASB Project on the Distinction between Equity and Liabilities: The Case for Cooperatives and Continental European Firms*, in *Universal Journal of Accounting and Finance*, Vol. 5 (1), 2017, pp. 9-17 – ISSN: 2331-9720, DOI: 10.13189/ujaf.2017.050102.
- 37) AGLIATA F. – MAGLIO R. – RAPONE V. – REY A., *(Not so) bad bank: i primi venti anni della Società Gestione Attività del Banco di Napoli*, in *Innovazione e Diritto*, University of Naples “Federico II”, 2017, pp. 394-412 – ISSN: 1825-9871.
- 38) AGLIATA F., *La stima del risk premium con il modello del CAPM*, in POTITO L. (eds), *Manuale di Economia Aziendale*, Giappichelli, Turin, III Edition, 2017 – ISBN/EAN 978-88-921-0947-6.
- 39) AGLIATA F., *Un’altra via per verificare l’equilibrio economico: il confronto tra il NOPAT e il WACC*, in POTITO L. (eds), *Manuale di Economia Aziendale*, Giappichelli, Turin, III Edition, 2017 – ISBN/EAN 978-88-921-0947-6.
- 40) AGLIATA F. – FERRONE C. – TUCCILLO D., *The value of Corporate Social Performance: the case of a local public transport company*, in *International Journal of Business and Management (IJBM)*, Vol. 12 (10), 2017, pp. 58-78 – ISSN 1833-3850, DOI: 10.5539/ijbm.v12n10p58.
- 41) AGLIATA F. – MAGLIO R. – SILVESTRI A., *La valutazione delle imprese di assicurazione*, in MAGLIO R. (eds), *Valutazione d’azienda in settori specifici d’attività*, Giuffré Publisher, Milan, 2017, pp. 147-180 – ISBN: 9788814218811.

2018

- 42) AGLIATA F. – FERRONE C. – TUCCILLO D., *Evaluation of the integration between corporate and financial performance: The Social Impact Bond financial instrument*, in *Corporate, Ownership and Control Journal*, Vol. 15, Issue 3, 2018, pp. 138-144 – ISSN Print: 1727-9232, ISSN Online: 1813-3057; DOI: 10.22495/cocv15i3art12.
- 43) AGLIATA F. – TUCCILLO D., *The ABC as tool for decision making in public administrations*, in *Open Journal of Accounting (OJAcct)* – Vol. 7, Issue. 2, April 2018, pp. 125-138 - ISSN Print: 2169-3404, ISSN Online: 2169-3412; DOI: 10.4236/ojacct.2018.72009.

- 44) AGLIATA F. – TUCCILLO D., *La Contabilità dei Costi quale strumento di supporto decisionale nell'erogazione dei pubblici servizi*, in Rivista di *Economia Aziendale Online – Business and Management Sciences International Quarterly Review*, Vol. 9, N. 2, pp. 115-126, 2018- DOI: 10.13132/2038-5498/9.2.115-126 – Rivista accreditata AIDEA(fascia C); ANVUR; GEV(CLASS IF5: E; CLASS AIS: E; CLASS IPP: E; CLASS SJR: E).
- 45) AGLIATA F., *Corporate Social Responsibility in Public Services*, in *Global Encyclopedia of Public Administration, Public Policy, and Governance* (by Ali Farazmand), Springer International Publishing Switzerland, 2018, pp. 1-6 – DOI.org/10.1007/978-3-319-31816-5_3486-1.
- 46) AGLIATA F. – MAGLIO R. – PETRAGLIA M.R., *IPO and Underpricing: Evidence from Italy*, in International Journal of Managerial and Financial Accounting (IJMFA) – (Rivista accreditata AIDEA(fascia C) e ANVUR) – Vol. 10, N. 3, pp. 181-201, 2018, ISSN online: 1753-6723, ISSN print: 1753-6715 – DOI: 10.1504/IJMFA.2018.10014560.
- 47) MAGLIO R. – AGLIATA F., *La valutazione di gruppi propri, di parti di gruppi, di aziende appartenenti ad un gruppo*, in COMUZZI E. - ZANIN F. (a cura di), *La valutazione delle aziende, dei gruppi e delle parti aziendali*, in Studi di Valutazione d’Azienda, collana SIDREA coordinata da Liberatore G., Giuffré Francis Lefebvre Editore, Milano, 2018, pp. 71-96 – ISBN:9788828803058.
- 48) AGLIATA F. – REY A., *La valutazione di continuità in fase di sequestro e la successiva valutazione economica*, in LA ROSA F. (a cura di), *La valutazione delle aziende sottoposte a misure di prevenzione*, in Studi di Valutazione d’Azienda, collana SIDREA coordinata da Liberatore G., Giuffré Francis Lefebvre Editore, Milano, 2018, pp. 71-93 – ISBN: 9788828803317.
- 49) TARTAGLIA POLCINI P. – SANNINO G. – AGLIATA F. – AVERSANO N., *Tendenze evolutive e criticità del reporting informativo nelle aziende pubbliche: configurazione e implementazione dell’Integrated Popular Reporting*, in Atti del Convegno Nazionale SIDREA– Verona 13-14 settembre 2018, Nuove frontiere del reporting aziendale. La comunicazione agli stakeholders tra vincoli normativi e attese informative (a cura di Corbella S., Marchi L., Rossignoli F.), Collana di Ragioneria ed Economia Aziendale, FrancoAngeli Editore, Milano, 2018, pp. 272-300 – ISBN:9788891772206.
- 50) MAGLIO R. – AGLIATA F. – MARINONI M.A. – REY A., *La valutazione delle partecipazioni*, in Adamo S., Fellegara A., Incollingo A. e Lionzo A. (a cura di), in *La “nuova” informativa di bilancio, Profili teorici e criticità applicative dopo il D. Lgs. 139/2015 e i nuovi principi OIC*, Collana di Ragioneria ed Economia Aziendale, FrancoAngeli, Milano, 2018, pp. 121-142 – ISBN: 978-88-917-7235-0.

2019

- 51) AVERSANO, N. – TARTAGLIA POLCINI, P. – SANNINO, G. – AGLIATA, F., *Integrated Popular Reporting as a Tool for Citizen Involvement in Financial Sustainability Decisions*, in Caruana J., Brusca I., Caperchione E., Cohen S., Manes Rossi F. (Eds.), “Financial Sustainability of Public Sector Entities”, Palgrave Macmillan, Cham, 2019, pp. 185-205 – Online ISBN: 978-3-030-06037-4, Print ISBN: 978-3-030-06036-7 – DOI: 10.1007/978-3-030-06037-4_10.
- 52) AGLIATA F., *L’obbligatorietà del controllo di gestione nel sistema dei controlli interni degli Enti pubblici territoriali: cenni*, in POTITO L. (a cura di), *Pianificazione e Controllo di gestione, Lineamenti teorici e Strumenti operativi*, Giappichelli Editore, Torino, 2019, pp. 24-26 – ISBN: 9788892119185.
- 53) AGLIATA F., *Meno risparmio in banca: tendenza inarrestabile*, in LATTANZI N. (a cura di), *Il Family Office. Scenari e nuove frontiere per la gestione del patrimonio familiare*, Giuffré Francis Lefebvre Editore, Milano, 2019, pp. 71-90 – ISBN: 9788828803140.
- 54) SANNINO G. – TARTAGLIA POLCINI P. – AGLIATA F. – AVERSANO N., *L’Integrated Popular Reporting come risposta alle esigenze informative degli utenti nelle aziende pubbliche*, in Rivista Italiana di Ragioneria ed Economia Aziendale (RIREA) - Fasc. Gennaio, Febbraio, Marzo e Aprile 2019, pp. 29-45 – ISSN: 1593-9154 – DOI: 10.17408/RIREAGSPTFANA010203042019-Rivista accreditata AIDEA(fascia A); ANVUR; GEV (CLASS IF5: E; CLASS AIS: E; CLASS IPP: D; CLASS SJR: D).

- 55) AGLIATA F., TUCCILLO D., REY A., ROBERTO F., *Intellectual Capital and Value Creation Process in Family Firm: A New Combined Model*, in *Journal of Human Resource Management– Rivista accreditata AIDEA* (fascia B) – Vol. 7, N. 4, 2019, pp. 108-119, ISSN:2331/0707-2331/0715, DOI: 10.11648/j.jhrm.20190704.15.
- 56) PIROZZI M.G., AGLIATA F., TUCCILLO D., PIROZZI F., *Defining the Integrated Performance Measurement Systems in Small and Medium Enterprises. An advanced model*, in *International Journal of Business and Management (IJBM)* – Rivista accreditata GEV (CLASS IF5: A; CLASS AIS: A; CLASS IPP: B; CLASS SJR: B) - AIDEA(fascia D); ANVUR. - Vol. 14, N. 12, 2019, pp. 203-225 – ISSN:1833-3850/E-ISSN:1833-8119, DOI:10.5539/ijbm.v14n12p203.

2020

- 57) MAGLIO R. – REY A. – AGLIATA F. – LOMBARDI R., *Exploring sustainable governance: Compliance with the Italian related party transactions regulation for the legal protection of minority shareholders*, in *Corporate Social Responsibility and Environmental Management (CSREM)* – Rivista accreditata ANVUR (fascia A) - 2020, Vol. 27, pp. 272-282, ISSN: 1535-3966 – DOI: 10.1002/csr.1804.
- 58) LA ROSA F., AGLIATA F., BERNINI F., REY A., *Principi di Valutazione*, in *Manuale di Valutazione d'azienda*, in Corbella S., Liberatore G., Tiscini R. (a cura di), *Manuale di valutazione d'azienda*, McGrawHill, Milano, pp. 49-66, 2020 – ISBN: 9788838695971.
- 59) MAGLIO R. – REY A. – AGLIATA F. – LOMBARDI R., *Connecting Earnings Management and Corporate Social Responsibility: A Renewed Perspective*, in *Corporate Social Responsibility and Environmental Management (CSREM)* - Rivista accreditata ANVUR (fascia A) - 2020, pp. 1108-1116, ISSN: 1535-3966 – DOI: 10.1002/csr.1868.
- 60) AGLIATA F., *La stima del risk premium con il modello del CAPM*, in POTITO L. (a cura di), *Manuale di Economia Aziendale*, Giappichelli, Torino, IV Edizione interamente rivista e ampliata, 2020 – ISBN/EAN 978-88-921-3462-1.
- 61) AGLIATA F., *Un'altra via per verificare l'equilibrio economico: il confronto tra il NOPAT e il WACC*, in POTITO L. (a cura di), *Manuale di Economia Aziendale*, Giappichelli, Torino, IV Edizione interamente rivista e ampliata, 2020 – ISBN/EAN 978-88-921-3462-1.
- 62) ROBERTO F., REY A., MAGLIO R., AGLIATA F., *The Academic 'Glass-Ceiling': Investigating the increase of female academicians in Italy*, in *International Journal of Organizational Analysis*, 2020, ISSN:1934-8835 – Rivista accreditata AIDEA(fascia C) – GEV(CLASS IF5: C; CLASS AIS: C; CLASS IPP: C; CLASS SJR: D), DOI:10.1108/IJOA-06-2019-1779.

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- 63) AGLIATA F. – MAGLIO R. – NARDO T. – REY A. – ROBERTO F., *Intellectual capital and the role of technologies in public universities. A case study analysis*, in Chiucchi Maria Serena, Lombardi Rosa, Mancini Daniela (Eds), *Intellectual Capital, Smart Technologies and Digitalization*, SIDREA Series in Accounting and Business Administration, 2021, ISBN 978-3-030-80737-5.
- 64) MAGLIO R. – REY A. – AGLIATA F. – RUBIO M.C., *Editorial: Business Model, Sustainability, and Intangible Resources: Challenges and Opportunities for SMEs*, in Piccola Impresa/Small Business, N. 2/2021, Rivista accreditata AIDEA(Fascia A), pp. 10-12, ISSN: 0394-7947-ISSNe 2421-5724, DOI: 10.14596/pisb.2901 <https://doi.org/10.14596/pisb.2949>.
- 65) ALLINI A. – CALDARELLI A. – CASCIELLO R. – FERRI L. – GINESTI G. – MAFFEI M. – MEUCCI F. – SPANÒ R. – ZAMPELLA A. – AGLIATA F. – FIONDELLA C. – MACCHIONI R. – MOSCARIELLO N. – TUCCILLO D. – ZAGARIA C., *Il tessuto produttivo della ZES campana e delle aree di crisi*, in REALFONZO R. (a cura di), *Dalla programmazione all'attuazione degli interventi le buone pratiche della Regione Campania*, UniorPress, Napoli, 2021, pp. 130-149 – ISBN: 978-88-6719-201-4.
- 66) AGLIATA F. – FIONDELLA C. – MACCHIONI R. – MOSCARIELLO N. – TUCCILLO D. – ZAGARIA C., *La crisi e i processi di risanamento*, in REALFONZO R. (a cura di), *Dalla programmazione all'attuazione degli*

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- 67) AGLIATA F. – TUCCILLO D. – REY A. – FILOCAMO M.R., *The new frontiers of reporting for governmental financial sustainability*, in Corporate, Ownership and Control Journal, Vol. 19, Issue 3, 2022, pp. 64-73 – ISSN Print: 1727-9232, ISSN Online: 1813-3057; DOI: <https://doi.org/10.22495/cocv19i3art4> – Rivista accreditata AIDEA(fascia B); ANVUR; GEV(CLASS IF5: E; CLASS AIS: E; CLASS IPP: E; CLASS SJR: E).
- 68) PIROZZI M.G. – AGLIATA F. – TUCCILLO D. – PIROZZI F., *Exploring the Intellectual Capital in SME: An Advanced Model of Integrated Performance Measurement System*, in Turgut Türsoy (Eds), *New Innovations in Economics, Business and Management*, Book Publisher International, Turkey, Vol. 7, April 2022, pp. 1-29 – ISSN Print: 978-93-5547-613-5, ISSN Online: 978-93-5547-614-2, DOI: 10.9734/bpi/niebm/v7.
- 69) AGLIATA F. – TUCCILLO D. – REY A. – ROBERTO F., *Criticalities and Trends in the Evaluation Methods of Public Administrations*, al 40th Eurasia Business and Economics Society (EBES) Conference – Instanbul, Turkey, 06-08 July, 2022 - *Program and Abstract Book*, p. 73 – ISBN: 978-605-71739-0-4.
- 70) AGLIATA F. – TUCCILLO D. – REY A. – FILOCAMO M.R., *Exploring the Evolution of Financial Statements in Public Administrations*, al 40th Eurasia Business and Economics Society (EBES) Conference – Instanbul, Turkey, 06-08 July, 2022 - *Program and Abstract Book*, pp. 87-88 – ISBN: 978-605-71739-0-4.
- 71) AGLIATA F. – AMATO S. – PATUELLI A., *Misurare il valore economico: tra radici e sistemi di innovazione locali*, in LATTANZI N., LIBERATORE G., TISCINI R. (a cura di), *La valutazione delle aziende familiari*, in Studi di Valutazione d’Azienda, collana SIDREA coordinata da Liberatore G., Giuffré Francis Lefebvre Editore, Milano, 2022, pp. 57-78 – ISBN: 9788828843887.
- 72) REY A. – AGLIATA F., *Fattori di rischio da considerare nella valutazione delle startup*, in GONNELLA E., MAGLIO R., TISCINI R. (a cura di), *La valutazione delle startup*, in Studi di Valutazione d’Azienda, collana SIDREA coordinata da Liberatore G., Giuffré Francis Lefebvre Editore, Milano, 2022, pp. 37-48 – ISBN: 9788828850298.

2023

- 73) MAGLIO R.– AGLIATA F., *Immobilizzazioni materiali*, in INCOLLINGO A. e MACCHIONI R. (a cura di), *Il bilancio secondo i principi contabili internazionali IAS/IFRS*, V Edizione, Giappichelli, Torino, 2023, pp. 141-156 – ISBN: 978-88-921-4593-1.
- 74) AGLIATA F.– MANES ROSSI F., *Attività immateriali*, in AA.VV (a cura di INCOLLINGO A. e MACCHIONI R. (a cura di), *Il bilancio secondo i principi contabili internazionali IAS/IFRS*, V Edizione, Giappichelli, Torino, 2023, pp. 167-192 – ISBN: 978-88-921-4593-1.
- 75) AGLIATA, F., *Cost Accounting in Public Services*, in FARAZMAND A. (Eds), *Global Encyclopedia of Public Administration, Public Policy, and Governance*, Springer, Second Edition, Cham, 2023, pp. 2716-2723 - https://doi.org/10.1007/978-3-030-66252-3_2319.
- 76) AGLIATA, F., *Corporate Social Responsibility in Public Services*, in FARAZMAND A. (Eds), *Global Encyclopedia of Public Administration, Public Policy, and Governance*, Springer, Second Edition, Cham, 2023, pp. 2625-2630 - https://doi.org/10.1007/978-3-030-66252-3_3486.
- 77) REY A. – LANDI G.C. – AGLIATA F. – CARDI M., *Managing the tradition and innovation paradox of the agribusiness industry: the impact of the network on operating, financial, and social performance*, in *Journal of Intellectual Capital (JIC)* – Rivista accreditata ANVUR (fascia A) – 2023, Vol. 24, No. 6, pp. 1147-1463. ISSN: 1469-1930 – <https://doi.org/10.1108/JIC-04-2023-0087>.

NATIONAL AND INTERNATIONAL CONFERENCES

2007

“Applicazione degli IAS/IFRS per le imprese assicurative: impatto sulle prospettive di crescita” in Workshop AIDEA youth, XII Annual Conference: “La crescita aziendale”, University of Magna Graecia, Catanzaro, 8-9 June 2007.

2008

“The growth of social cooperatives: focus on financial resource management” in *ISTR Eighth International Conference – The third Sector and Sustainable Social Change: New Frontiers for Research*, University of Barcellona, 9–12 July 2008.

“The social responsibility of firm: considerations and cases of study in the SMEs” in “Second italian conference on social and environmental accounting research”, University of Rimini, September 17-19, 2008.

“Social Networks in Italy: Impact of Governance on Financial Reporting System” in “27th International Congress of CIRIEC – Innovation and management. The responses of public, social and co-operative economy enterprises to major challenges”, University of Seville, 22-23 September 2008.

2009

“Governance, ownership features: an Italian networks for social cooperatives” in 9th Aidea youth international workshop – corporate governance, information and control in an evolutionary context – Faculty of Economics, University of Naples “Federico II”, Naples, 3-4 April 2009.

“L’applicazione dei principi contabili internazionali nelle imprese di assicurazione” University Scientific Day (GSA), Second University of Naples, Capua, 7-10 July 2009.

2010

“Creating value through the CSR: the case of a local public transport company” in *Third italian conference on Social and Environmental Accounting Research* – University of Catania, Italy, 17th-18th September 2010.

“Integrated social enterprise development: The first results of Policoro” in *Eurasia Business and Economics Society (EBES) Conference* – Athens, Greece, 28-30 October 2010.

“Le criticità del controllo di gestione nelle aziende di public utilities”, in XV annual conference AIDEA youth titled “Il controllo delle aziende e dei mercati – Tendenze evolutive alla luce dei recenti cambiamenti”, University of Salerno, 11-12 November 2010.

2011

“La relazione tra competitività e responsabilità sociale nel caso di un’azienda del trasporto pubblico locale” in *IRIS Network Conference* – V edition – University L. Bocconi – Milan, 20-21 May 2011.

“Exploring the link between competitiveness and social investments” in 13th Biennal CIGAR Conference “Bridging public sector and non-profit sector accounting”, Ghent on 9-10th June 2011.

“Il possibile impatto del Progetto Insurance dello IASB sul business delle imprese assicuratrici”, in University Scientific Day (GSA), Second University of Naples, Capua, 28 June 2011.

“The IASB Insurance Project and the possible reflections in the financial statements of Italian insurance companies” in 15th Annual Conference on Financial Reporting and Business Communication Research Unit, University of Bristol, 7-8 July 2011.

“An Analysis of Comment Letters on the IASB Discussion Paper – Financial Instruments with Characteristics of Equity – the case for Cooperatives and Continental European firms” in International Workshop on Accounting for Cooperatives – Universidad Politécnica of Valencia (UPV) Valencia, Spain, 29-30 September 2011.

“Dalla progettazione dei modelli di controllo agli indicatori di performance nelle aziende di public utilities”, in

XXXIV Annual Conference AIDEA “Aziende di servizi e servizi per le aziende”, Perugia, 13-14 October 2011.
2012

“*The Accounting and Managerial Implications of IAS/IFRS in the Financial Statements of Italian Insurance Companies*” in *Annual Paris Conference on “Business and Social Sciences”* – VENUE: Hotel Novotel Paris Tour de Eiffel, Paris, France, 12-13 July, 2012.

“*Planning of control models: new performance indicators in Italian public utility companies*” in *IV Italian Conference on Social and Environmental Accounting Research* – University of Trento, Italy, 20th-21th September 2012.

2013

“*The Rise and Fall of Equity-Liabilities Distinction in IASB’s agenda*” in *European Business Research Conference* – VENUE: Sheraton Roma Hotel & Conference Center, Rome, Italy, 5-6 September, 2013.

“*A Multidimensional Model of Management Control in the Italian Public Utilities*” in *European Business Research Conference* – VENUE: Sheraton Roma Hotel & Conference Center, Rome, Italy, 5-6 September, 2013.

2014

“*The role of financial instruments on the growth of italian social cooperatives*” in *University Scientific Day (GSA)*, Second University of Naples, Capua 11 June 2014.

“*The social impact bond: integration between corporate social and financial performance*”, in *International Academy of Business and Public Administration Disciplines (IABPAD) Conference*, Madrid, Spain, 23-26 July, 2014.

2015

“*The Social Impact Bond financial instrument: a more effective way to improve performance in the social enterprises*”, in *International Conference on Economics and Management of Business (ICEMB 2015)*, 24-27 August, 2015.

2016

“(Not so) bad bank: i primi venti anni della Società Gestione Attività del Banco di Napoli”, in *XIII SISR Conference*, Mantova, Italy, 24-25 November 2016.

“*Implementing activity based costing in public administration*” in *International Academy of Business and Public Administration Disciplines (IABPAD) Conference*, Istanbul, Turkey, 28-31 July, 2016.

2017

“*Dal bilancio al reddito d’impresa: Il principio di derivazione ed il doppio binario civilistico/fiscale*” in *Conference ODCEC of Naples*, 09 June 2017.

2018

“*Tendenze evolutive e criticità del reporting informativo nelle aziende pubbliche: configurazione e implementazione dell’Integrated Popular Reporting*”, SIDREA Conference “NUOVE FRONTIERE DEL REPORTING AZIENDALE. La comunicazione agli stakeholders tra vincoli normativi e attese informative”, Università di Verona, 13-14 September 2018.

2022

“*Criticalities and Trends in the Evaluation Methods of Public Administrations*” al 40th *Eurasia Business and Economics Society (EBES) Conference* – Istanbul, Turkey, 06-08 July, 2022 - (*HYBRID with both in-person and online paper presentation*).

“Exploring the Evolution of Financial Statements in Public Administrations” al 40th *Eurasia Business and Economics Society (EBES) Conference* – Istanbul, Turkey, 06-08 July, 2022 - (*HYBRID with both in-person and online paper presentation*).

CHAIR IN THE INTERNATIONAL CONFERENCES

Chair in 11th European Network for Research in Organisational and Accounting Change (ENROAC) – *The contribution of Management Accounting to Effective Risk Management* – Session Management control – SIDREA International Workshop - University of Naples “Federico II, – Naples, Italy, 29-30 June, 2017.

Chair in 6th European Risk Conference – *Multiple Perspectives on Risk Management* – Session Risk Reporting – University of Naples “Federico II”/Aston Business School – Naples, Italy, 4-5 September, 2014.

EDITORIAL BOARD OF SCIENTIFIC COMMITTEE

Since February 2018, member of scientific committee for *International Journal of Accounting and Financial Reporting*, - ISSN 2162-3082.

Since February 2015, member of Advisory Board and Review Team for *Global Research Institute for Business Academics (GRIBA)*.

Since 2015, member of the Technical Committee for "Innovative Research Publication (IRP)".

Since 2014, member of the *International Advisory Board* for “*International Conference on Global Business, Economics, Finance and Social Sciences*”.

Since 2014, member of the Editorial Review Board for “*Global Journal of Contemporary Research in Accounting, Auditing and Business Ethics*” - ISSN 2311-3162.

REFEREE FOR JOURNALS AND INTERNATIONAL SEMINARS

Since July 2018, honorary peer review for *The Global Journal of Management and Business Research* (GJMBR) – ISSN Online, 2249-4588; ISSN Print, 0975-5853.

Since May 2018, reviewer for *International Food and Agribusiness Management Review* – ISSN: 1559-2448.

Since February 2018, reviewer for *Public Money & Management* – ISSN: 0954-0962 (Print) 1467-9302 (Online).

Since November 2017, reviewer for *International Journal of Productivity and Performance Management* – ISSN: 1741-0401.

Since June 2017, reviewer for AIDEA (Italian Accademy of Economia Aziendale).

Since September 2015, he is *Register of Expert Peer-Reviewers for Italian Scintific Evaluation (REPRISE)*.

Since October 2014 reviewer for *Asian Economic and Financial Review* - ISSN: 2222-6737.

Since June 2014, reviewer for *International Conference on Global Business, Economics, Finance and Social Sciences*.

Since June 2014, reviewer for *Corporate Governance: An International Review* – ISSN: 0964-8410.

Since June 2014, reviewer for *Rivista dei Dottori Commercialisti* (Rivista accreditata - ISSN: 0485-2281).

Since January 2014, reviewer for *Global Business Research Journals* (GBRJ) - Online International (Double-blind Peer-Reviewed) Monthly Journals.

Since June 2012, reviewer for *Financial Reporting* - ISSN:2036-671X.

Since 2011, member of the *European Accounting Association (EAA)*.

Since 2011, member of the *Eurasian Business Review and Eurasian Economic Review (EBES)*.

Since October 2010, reviewer for Aidea Youth.

Since 2009, member for Società Italiana di Ragioneria ed Economia Aziendale (SIDREA).

Since July 2008, member for *International Society for Third Sector Research* (ISTR).

Since September 2007, member Italian Accademy of Economia Aziendale (AIDEA youth).

FUNDED RESEARCH PROJECTS

Since December 2013, project researcher on “*La rappresentazione degli strumenti finanziari ibridi nel bilancio dell'emittente: prospettive di evoluzione degli IAS/IFRS e relativi riflessi nell'ordinamento giuridico nazionale*” – research program of regional interest from the Campania Region under law n. 5 - 28.03.2002 - Scientific Coordinator Prof. Roberto Maglio.

Project researcher on "Analisi degli effetti dei principi contabili internazionali IAS/IFRS applicati alle imprese finanziarie quotate nella Borsa Valori di Milano" - PRIN 2007 (Research Program of National Interest), titled "L'impatto dell'adozione degli IAS/IFRS sull'informazione di bilancio delle imprese italiane quotate: un'analisi empirica comparata con i principi contabili OIC e US GAAP", national coordinator Prof. Luciano Marchi

Since September 2007, project researcher on “*La comunicazione economico-finanziaria nell'ente locale: esperienze e prospettive internazionali*”, research program of regional interest from the Campania Region under law n. 5 - 28.03.2002 - Scientific Coordinator Prof. Roberto Maglio

Head of the research project on “*The impact of IAS/IFRS adoption on Italian IPOs*”, Department of Economics (Second University of Naples), 2015

Head of the research project on “*Tendenze evolutive nei modelli multidimensionali di controllo di gestione delle aziende di public utilities*”, Department of Economics (Second University of Naples), 2013

Head of the research project on “*Aspetti critici delle public utilities nella prospettiva economico-aziendale*”, Department of Economics (Second University of Naples), 2010.

Head of the research project on “*Gli impatti del Progetto Insurance dello IASB nella gestione delle imprese assicuratrici*”, Department of Economics (Second University of Naples), 2009.

TEACHING ACTIVITY

A.Y. 2022/2023, 2023/2024, co-owner with Dott. Giovanni Zampone, professor of “*Management Accounting*” (8 ECTS), Department of Economics, University of Campania “Luigi Vanvitelli”.

A.Y. 2016/2017, 2017/2018, 2018/2019, 2019/2020, 2020/2021, 2021/2022, co-owner with Prof. Sannino, professor of “*Management Accounting*” (8 ECTS), Department of Economics, University of Campania “Luigi Vanvitelli”.

A.Y. 2016/2017, 2017/2018, 2018/2019, 2019/2020, 2020/2021, 2021/2022, 2022/2023, 2023/2024, co-owner with Prof. Manuela Lucchese, professor of “*Economia Aziendale and Accounting*” (afternoon course), (10 ECTS), Department of Economics, University of Campania “Luigi Vanvitelli”.

Since 2014, adjunct professor of the “*Management and Business Organization*” (8 ECTS), Academy of the Financial Police - Rome Castelporziano - 00124.

Since 2013, Professor of “*Financial Accounting*” (10 ECTS), Department of Economics, University of Campania “Luigi Vanvitelli”.

A.Y. 2011/2012, 2012/2013, Professor of “*Business Combinations and Consolidated Financial Statements*” (10 ECTS), Department of Economics, University of Campania “Luigi Vanvitelli”.

A.Y. 2011/2012, Professor of “*Economic and Financial Analysis*” (8 ECTS), Department of Economics, University of Campania “Luigi Vanvitelli”.

A.Y. 2011/2012, Professor of “*Corporate Auditing – advanced course*” (10 ECTS), Department of Economics, University of Campania “Luigi Vanvitelli”.

A.Y. 2009/2010, 2010/2011, Professor of “*Management Accounting*” (8 ECTS), Inter-Faculty of Economics, Literature and Philosophy, Second University of Naples.

Teaching assignment in Accounting and Business Management under the Lifelong Learning Programme LLP/The Erasmus Programme, on “Trends in management control system to new performance indicators: The case of italian public utility companies” al 4th International Week “Internet Communication Management” – course on “Digital Public Affairs and Business Environment” - University of Economics - Katowice (Poland), 7-12 April 2014.

Teaching assignment in Accounting and Business Management under the Lifelong Learning Programme LLP/The Erasmus Programme, on “The implementation of standards IAS/IFRS in the financial statements”, al 1° International Week (IPCA) – School of Management, presso l’Università “Polytechnic Institute of Cávado and Ave”, Barcelos (Portugal), 18-21 February 2013.

Since 2008, Lecturer in Financial Accounting – Master STOÁ - Institute of Studies for Business Management.

Lecturer at the school for practicing chartered accountants (ODCEC of Naples).

In 2007, supplementary teaching contract on Financial Accounting, University of Naples "Federico II".

OTHER TEACHING ACTIVITY

Since 2005, Collaboration in teaching activities (exercises, exams, tutoring for the preparation of thesis, assistance to students) within the courses related to the scientific-disciplinary field SECS-P/ 07, Department of Economics, University of Campania “Luigi Vanvitelli”.

Since 2008, member of the Commissions for the degree examination of the Department of Economics, University of Campania “Luigi Vanvitelli”, as rapporteur and co-rapporteur.

Tutoring activity for the realization of the Business Plans within the project of Start Cup Campania for years 2014, 2015, 2016, at the Second University of Naples.

PROFESSIONAL QUALIFICATION

March 2008, Chartered Accountant and Auditor.

LANGUAGE

English (fluent), Italian (native), French (school).

I authorise the use of my personal data in compliance with Legislative Decree 196/03.

Capua, 26/02/2024

Francesco Agliata