

NOEMI PECORARO

noemi.pecoraro2@unibo.it
linkedin.com/in/noemi-pecoraro-050bba220
unibo.it/sitoweb/noemi.pecoraro2

PROFILE

Fourth-Year Ph.D. Candidate in Accounting, Banking, and Finance at the University of Bologna.

EDUCATION

Ph.D. in Accounting, Banking, and Finance University of Bologna, Italy	November 2023 – exp. 2028
Master of Science in Accounting (Final Grade: 110 cum laude) University of Bologna, Italy	July 24, 2023
Bachelor of Science in Business Administration (Final Grade: 110 cum laude) University of Catania, Italy	July 30, 2021

RESEARCH INTERESTS

Financial Accounting: Investigating the principles, methodologies, and practices used in financial reporting by organizations.

Taxation: Studying the implications of tax regulations on financial performance and economic outcomes.

PUBLISHED PAPER

Dal Maso, L., De Vito, A., Petrolati, P., and Pecoraro, N. (2024). “Does leverage create or destroy value in the long run?” *Financial Reporting*, 2: 47–76.

REVISE AND RESUBMIT

De Vito, A., Mattei, M. M., and Pecoraro, N. “The Impact of Asset Revaluation on Corporate Investment During Crises.” *Revise and Resubmit, Journal of Accounting and Public Policy*.

WORKING PAPERS

Alexander, A., Menicacci, L., and Pecoraro, N. “Book-Tax Conformity and Corporate Investment: Taking Evidence Global.”

WORK IN PROGRESS

Amberger, A., De Vito, A., and Pecoraro, N. “The Impact of Tax Enforcement on Public Procurement.”

Pecoraro, N. “The Role of Excess Profit Taxes on Bank Earnings and Capital Management.”

TEACHING

University of Bologna, Italy	a.y. 2023/2024
-------------------------------------	----------------

Teaching Assistant for thesis support in International Taxation (MSc in Accounting, Bologna campus).

Teaching Assistant for thesis support in Business Valuation Methods (MSc in Accounting, Bologna campus).

Teaching Assistant for thesis support in International Accounting Standards (MSc in Business Administration and Management, Rimini campus).

Tutor in Improving the Quality of Teaching and Services of Study Courses, Rimini campus.

Teaching in the “Crash Course in the Basics of Accounting” (6 hours), part of the Strategic Accounting course taught by Prof. Eleonora Monaco, within the Master’s program in Digital Marketing and Communication of Bologna Business School (BBS).

University of Bologna, Italy

a.y. 2024/2025

Tutor in Accounting and Financial Statements (BSc in Economics and Finance, Bologna campus).

Tutor in Principles of Accounting and Finance (MSc in Law, Economics and Governance, Bologna campus).

Tutor in Financial Analysis (BSc in Financial and Business Management, Rimini campus).

Teaching Assistant for thesis support in International Taxation (MSc in Accounting, Bologna campus).

Teaching Assistant for thesis support in Business Valuation Methods (MSc in Accounting, Bologna campus).

Teaching Assistant for thesis support in International Accounting Standards (MSc in Business Administration and Management, Rimini campus).

University of Bologna, Italy

a.y. 2025/2026

Tutor in International Accounting (MSc in International Management, Bologna campus).

Tutor in International Accounting Standards (MSc in Business Administration and Management, Rimini campus).

Teaching Assistant for thesis support in International Taxation (MSc in Accounting, Bologna campus).

Teaching Assistant for thesis support in Business Valuation Methods (MSc in Accounting, Bologna campus).

Teaching Assistant for thesis support in International Accounting Standards (MSc in Business Administration and Management, Rimini campus).

WORK EXPERIENCE

KPMG, Bologna
Staff Auditor

January 2023 – April 2023

CONFERENCES

Financial Reporting and Capital Markets Workshop – Università Federico II, Naples, Italy	January 26, 2024
XIV Financial Reporting Workshop – Università Cattolica del Sacro Cuore, Milan, Italy (paper presented)	June 20–21, 2024
SIDREA National Conference – Università Politecnica delle Marche, Ancona, Italy (paper presented)	September 12–13, 2024
Financial Reporting and Capital Markets Workshop – Università degli Studi di Parma, Italy	November 15, 2024
European Accounting Association 47th Annual Congress – Luiss University, Rome, Italy (paper presented)	May 28–30, 2025
7th Vienna Doctoral Consortium in Taxation – WU, Vienna, Austria (paper presented)	October 16–17, 2025
7th Doctoral Tax Seminar – ZEW, Mannheim, Germany (paper presented)	January 28, 2028
European Accounting Association (EAA) Annual Congress – Prague, Czech Republic (paper presented; discussant of another paper)	May 27–29, 2026
Financial Reporting Conference – Verona, Italy	June 18–19, 2026
Accounting Summer Camp – Padua, Italy (paper presented)	June 22–24, 2026

SEMINARS ON INTERNATIONAL TAXATION AND BUSINESS STRATEGIES

Toward global taxation? Geopolitics, business, and the new rules of taxation – University of Bologna and EY	March 12, 2025
Transfer Pricing, supply chains, and labor mobility: tax challenges in a changing world – University of Bologna and EY	April 9, 2025
Taxation, sustainability, and technological innovation: new frontiers for businesses and administrations – University of Bologna and EY	May 14, 2025

EXTERNAL COURSES

Empirical Research in Asset Pricing, by Prof. Otto Randl (WU Vienna University of Economics and Business), held at the University of Bologna	May 6–10, 2024
Empirical Research in Accounting, by Prof. David Veenman (University of Amsterdam), held at the University of Bologna	September 23–27, 2024
Market-Based Research in International Accounting, Part I: Foundations and Basic Concepts, by Prof. Luzi Hail (Wharton School, University of Pennsylvania), held at the University of Zurich	October 9–11, 2024
Empirical Research in Accounting, by Prof. Ana Albuquerque (Boston University), held at the University of Bologna	September 1–4, 2025
Empirical Research in Banking, by Prof. Rui Albuquerque (Boston College), held at the University of Bologna	September 1–4, 2025
Market-Based Research in International Accounting, Part II: Applications and Special Topics, by Prof. Luzi Hail (Wharton School, University of Pennsylvania), held at the University of Zurich	October 1–3, 2025
Research in Tax Accounting, by Prof. Harald Amberger (WU – Vienna University of Economics and Business), held at WU	October–December 2025
Taxes and Decision Making, by Prof. Dr. Caren Sureth-Sloane (Paderborn University), Prof. Dr. Kay Blaufus (Leibniz University Hannover), Prof. Dr. Eva Eberhartinger (WU), held at WU	November 2025–January 2026
Current Topics in Taxation Seminar, by Prof. Dr. Nathan Goldman (Poole College of Management), held at WU	April 28–29, 2026

REFeree ACTIVITY

Accounting in Europe
Financial Reporting

RESEARCH STAY

Research stay at WU – Vienna University of Economics and Business, beginning on 15 September 2025 and ending on 31 May 2026.

HONORS AND AWARDS

Winners of the “Project Work DiSA” call with the project titled “Strategic Restructuring: Creating Synergies and Financial Stability through a Corporate Group in the Biomedical Sector,” with Pasquale Laffusa, Simonetta Mascia, and Vincenzo Pidone.

PROFESSIONAL PROJECTS

Top 500 Project, an initiative organized by PwC and the University of Bologna, in collaboration with Il Resto del Carlino, Confindustria Emilia, and the Order and Foundation of Chartered Accountants and Accounting Experts of Bologna. The event provides a comprehensive analysis of the performance of leading companies in the region, offering insights into economic trends and future challenges. Participated for three consecutive years. March 2023 | December 2023 | December 2025

Investment Observatory Project, in collaboration with the Chamber of Commerce of Romagna, that analyzes the investment patterns of firms based in the Romagna area (Forlì-Cesena, Rimini).

Global Minimum Tax Disclosure Analysis Project, in collaboration with EY, focusing on the disclosure practices of Italian listed companies regarding the Global Minimum Tax (*ongoing*).

LANGUAGES

Italian: Native speaker

English: Fluent

COMPUTER SKILLS

Good knowledge of STATA, GRETL, MS Office, Python, RStudio

CERTIFICATIONS

ECDL and IT Security