

## **Prof. Dott. ELBANO de NUCCIO**

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### **PROFESSIONAL ACTIVITY**

- Corporate Law, Mergers & Acquisitions, Private Equity and Venture Capital
- Bankruptcy and Corporate Restructuring
- Tax
- Litigation, Arbitration and Alternative Dispute Resolution

Elbano de Nuccio is the President of the Italian Association of Certified Public Accountants and Commercial Experts (*Consiglio Nazionale dei Dottori Commercialisti e degli Esperti Contabili*) and is a University Professor of Business Administration at the Department of Management, Finance and Technology of the University of LUM Giuseppe Degennaro in Bari.

He holds institutional offices in different entities representing the professional category:

1. President of the Italian Association of Certified Public Accountants and Commercial Experts (*Consiglio Nazionale dei Dottori Commercialisti e degli Esperti Contabili*).
2. Has been Member of the Board of IFAC - International Federation of Accountants. He has been the only Italian representative, constantly engaged in technical and managerial activities aimed at providing International Standards, in auditing-related matters, among others (ISAs International Standards on Auditing) as well as international accounting principles for public entities (IPSAS), enabling the transition towards the so-called "economic accounting" (*contabilità economica*).
3. Member of the Executive Board of OIC (Italian Accounting Standard Setter - *Organismo Italiano di Contabilità*). The Executive Board is the body responsible for the management and technical activity of the Foundation; the Board issues the national accounting standards, determines the position to be taken on matters concerning international accounting standards, and proposes to the Supervisory Board the guidelines for enhancing cooperation with those bodies engaged in the drawing up of international accounting standards. The Board consists of a minimum of nine and a maximum of nineteen members, expert on the specific financial and economic sectors in which the accounting standards are applied.
4. Member of the Board of Trustees of the OIV (Organismo Italiano di Valutazione) it oversees all of the Foundation's ordinary and extraordinary activities, appointing the members of the other institutional bodies. It supervises the operations of the Management Board and issues the documents approved by the OIV.

The Organismo Italiano di Valutazione (OIV) was established in November 2011 with three main objectives:

- a) To set and update Italian Valuation Standards applicable to companies, financial instruments and tangible assets;

b) To participate in the international debate among valuation experts by giving voice to Italy's foremost professionals in this area;  
c) To become a reference for national lawmakers.

To pursue such objectives, the OIV:

- a) publishes and update the Italian Valuation Standards (PIV – Principi Italiano di Valutazione);
- b) is sponsor of the International Valuation Standard Council (IVSC), the international standard setter;
- c) intends to advance knowledge of domestic and international valuation standards.
- d) organises National and International Conferences.

5. Member of SIDREA (Italian Association of Professors of Accounting and Business Administration)

He has many years of experience in advising private and public companies having a national and international standing, in the field of corporate, fiscal, litigation, tax and financial matters, as well as management planning and control.

The professional activity of Elbano de Nuccio covers the diverse professional domains that characterize the profession of Dottore Commercialista, including the following:

- Member of the Audit Committee (Collegio Sindacale) of several limited and public companies
- Member or President of the Board of Directors of several companies and public sector entities
- Advisor on accounting, taxation and labor matters to public sector entities
- Trustee in bankruptcy in insolvency proceedings

## **STUDIES AND ACADEMIC EXPERIENCE**

Professor, Ph.D. and University Researcher in Business Administration – University of Bari Lum Giuseppe Degennaro. He has been often appointed by the Ministry of Education, University and Research as full member of the committee for the examination of would-be Dottori Commercialisti at the State examination.

## **PUBLICATIONS**

He has published and presented many papers on a variety of accounting issues:

- "Losses and Reserves from Fair Value in the Financial Statements", published in *Atti dei Colloqui Baresi di Diritto Commerciale*, Giappichelli Editore
- "The Structure of the German Banking System", Cacucci Editore
- "The Substance over Form Principle in Finance Leases", Ipsoa Wolters Kluwer Italia
- "Business Combinations in Compliance with IFRSs "Purchase Method"
- "Redesigning the Accountancy Profession: Lesson learnt from the Global Financial Crisis", Il Sole 24 Ore Editore
- "The Inverted U-Shaped Relationship between Company Size And Reporting Quality: The Italian Case", *Corporate Ownership & Control*, 15(3), 114-124. ISSN Online: 1810-3057 ISSN Print: 1727-9232
- "Integrated Reporting: Development and State of Art —The Italian Case in the International Context", *International Journal of Business and Management*, 13(11), 233-240. ISSN Online: 1833-8119 ISSN Print: 1833-3850

- "The role of non-financial information: current perspectives of integrated reporting" Howitt R., de Nuccio E., Vitolla F. in book: REPORTING NON-GAAP FINANCIAL MEASURES: A Theoretical and Empirical Analysis in Europe. Publisher: Cambridge Scholars Publishing ISBN: 1-5275-4237-8 / 978-1-5275-4237
- "Un Modello Integrato di Sviluppo Locale: Il Sistema Culturale Integrato Pugliese (S.C.I.P.)" Giuffrè Francis Lefebvre S.P.A ISBN: 9788828820451
- "Non-financial information and cost of equity capital: An empirical analysis in the food and beverage industry" pubblicato sulla rivista British Food Journal ISSN: 0007-070X
- • "Non-financial information and cost of equity capital: An empirical analysis in the food and beverage industry" pubblicato sulla rivista British Food Journal
- ISSN: 0007-070X Publication date: 15 May 2020
- • "Corporate governance and environmental disclosure through integrated reporting". Pubblicato sulla rivista Measuring Business Excellence. doi: 10.1108/MBE-05-2021-0066.
- "Unveiling the Impacts of Explicit vs. Tacit Knowledge Hiding on Innovation Quality: The Moderating Role of Knowledge Flow within a Firm". Pubblicato sulla rivista Journal of Business Research. Doi:10.1016/j.jbusres.2021.10.068
- "Il Contributo aziendalistico alla predisposizione dei piani di risanamento: prassi e orientamenti in uso alla luce delle nuove disposizioni della crisi d'impresa" de Nuccio E., Pozzoli M. Pubblicato sulla rivista Corporate Governance. G. Giappichelli Editore ISSN 2724-1068 EISSN 2784-8647
- "Material sustainability information and reporting standards. Exploring the differences between GRI and SASB" Pubblicato sulla rivista Meditari Accountancy Research Doi: 10.1108/MEDAR-11-2021-1486
- "Il Distretto Culturale Evoluto: Un Modello di Sviluppo Locale Integrato e Sostenibile" Giuffrè Francis Lefebvre S.P.A ISBN: 978-88-28-84736-6 Dicembre 2022
- "Biodiversity accountability in water utilities: A case study" pubblicato sulla rivista Elsevier Utilities Policy <https://doi.org/10.1016/j.jup.2023.101495>
- "L'ARMONIZZAZIONE DEI REGIMI CONTABILI DELL'UNIONE EUROPEA: Riflessioni e considerazioni sul processo di armonizzazione de jure alla luce anche delle normative emergenziali legate alla pandemia da COVID-19" di de Nuccio E., Pozzoli M. Collana di "Studi e Ricerche Aziendali" Unisalento Cacucci Editore ISBN 979-12-5965-149-5
- "European Union Directive-The 8th Company Law Directive on Disclosure and Trasparency" pubblicato sulla Encyclopedia of Sustainable Management [https://doi.org/10.1007/978-3-030-02006-4\\_648-1](https://doi.org/10.1007/978-3-030-02006-4_648-1)

He regularly publishes professional and academic articles on Italian financial magazines and is member of the scientific committee of several scientific magazine.

### **Some recent issues on seminars, post-graduate masters and congresses**

- IPSASB (International Public Sector Accounting Standards Board) "The First IPSASB Research Forum", Naples - Villa Doria D'Angri
- International Conference EFAA (European Federation of Accountants and Auditors for SMEs), Amsterdam-NBA – The Royal Netherlands Institute of Chartered Accountants.
- "Selected Issues of International Taxation as International Law" organised by the University of Bari and the New York University with the participation of Prof. H. David Rosenbloom
- The new Code of Ethics
- EU Financing 2007/2013 and countering fraud in structural funds

- The fair management of EU funds, as instruments to foster growth and financial development of the regional areas and of SMEs
- The role of the internal independent supervisory bodies in a company's crisis
- Organizer and Speaker on the conference "Select U.S.A.: Professional and Commercial Relationships between Italy and U.S.A." organized by the U.S. Embassy, U.S. commercial Service, University of Bari and CNDCEC

A handwritten signature in black ink, appearing to read "Roberto L. ...". The signature is written in a cursive style with a long horizontal stroke at the end.