

SHEKERTA ALIU

Date of birth: 06 April 1994

Email: shekerta.aliu@jku.at



CURRENT POSITION

- February 2024– Institute of Management Accounting, Johannes Kepler University Linz (Austria)
Postdoctoral University Assistant

EDUCATION

- December 2023, University of Genoa (Italy)
Ph.D. in Security Risk and Vulnerability (three-year PhD scholarship 01.11.2020-30.11.2023)
Title of doctoral thesis: Disclosure and managerial use of regulatory information in the energy industry: Evidence from Italy and the European Union (Supervisor: Prof. Francesco Avallone)
Defended on 01.12.2023 (in English)
- March 2023 – July 2023, Johannes Kepler University Linz (Austria)
Visiting PhD scholar
- September 2022, University of Calabria (Italy)
Summer School on Panel models
- July 2021, University of Calabria (Italy)
Summer School on Introductory Econometrics
- March 2020, University of Genoa (Italy)
Master's Degree in Accounting Finance and Control (110/110 cum laude)
- February 2018, University of Genoa (Italy)
Bachelor's Degree in Business Administration (109/110)

TEACHING EXPERIENCE

- A.Y. 2024-2025: **Management Control** (summer semester)
Course responsible, Bachelor level, Johannes Kepler University Linz (Austria)
- A.Y. 2024-2025: **Bachelor Seminar on Sustainability Management** (summer semester)
Course responsible together with Philumena Bauer, Bachelor level, Johannes Kepler University, Linz (Austria)
- A.Y. 2024-2025: **Management Control Systems** (winter semester)
Course responsible, Bachelor level, Johannes Kepler University Linz (Austria)

- A.Y. 2024-2025: **Reporting in International Corporations** (winter semester)
Course responsible, Bachelor level, Johannes Kepler University Linz (Austria)
- A.Y. 2024-2025: **Sustainable Management Accounting** (winter semester)
Course responsible together with Prof. Albert Traxler, Bachelor level, Johannes Kepler University Linz (Austria)
- A.Y. 2023-2024: **Management Control** (summer semester)
Course responsible, Bachelor level, Johannes Kepler University Linz (Austria)
- A.Y. 2023-2024: **Bachelor Seminar on Sustainability Management** (summer semester)
Course responsible together with Philumena Bauer, Bachelor level, Johannes Kepler University, Linz (Austria)
- A.Y. 2023-2024: **Academic Tutor** (winter semester)
Bachelor level, Department of Economics and Business Studies, University of Genoa (Italy)
- AY 2021-2022: **Intermediate Financial Accounting** (summer semester)
Academic assistance to the course (Course coordinator: Prof. Paola Ramassa), Bachelor level, Department of Economics and Business Studies, University of Genoa (Italy)

RESEARCH PROJECTS

- **2018-2021 INTERREG ITALY-FRANCE ALCOTRA CLIP CIRCUITO**
Topic: SMEs' transition to a Circular Economy
Funded by the European Union
Scientific director for University of Genoa: Prof. Angela Bisio
Scientific director for Department of Economics and Business Studies: Prof. Francesco Avallone
Role: member of the research team
- **2021** – Observatory on Italian Companies' reporting activities
Topic: Compliance with national accounting standards; financial and non-financial disclosure
Funded by the Italian Chartered Accountants Association (CNDCEC)
Scientific director: Prof. Alberto Quagli
Role: member of the research team
- **2021** – Observatory on Shipping Companies' reporting activities
Topic: Financial Disclosure Quality in the Shipping Industry
Scientific director: Prof. Francesco Avallone
Role: member of the research team
- **2021-** Regional Tourism Observatory on the profitability of Ligurian hotels (2nd edition)
Topic: Analysis of the profitability and financial stability of Ligurian hotels
Funded by the Ligurian Chamber of Commerce
Scientific director: Prof. Alberto Quagli
Role: member of the research team
- **2020-** Regional Tourism Observatory on the profitability of Ligurian hotels (1st edition)
Topic: Analysis of the profitability and financial stability of Ligurian hotels
Funded by the Ligurian Chamber of Commerce

Scientific director: Prof. Alberto Quagli

Role: member of the research team

- **2019** – Experimental feasibility on the application of the ‘Family Factor’
Topic: Financial analysis of public transport services
Funded by the Municipality of Genoa
Scientific director: Prof. Marcello Montefiori
Role: member of the research team

PUBLICATIONS

Articles published in scientific journals

- AVALLONE F., DI FABIO C., **ALIU S.**, RONCAGLIOLO E. (2024), “Shedding light on the preconditions for circular economy: Evidence from SMEs in the agri-food sector”, *Management Control*, n. 3/2023, pp. 141-163. DOI: 10.3280/MACO2023-003007
- **ALIU S.** (2023), “Do electric and gas utilities use regulatory information for decision-making and control? An exploratory study from Italy”, *Management Control*, n. 2/2023, pp. 37-64. DOI: 10.3280/MACO2023-002-S1003
- AVALLONE F., RONCAGLIOLO E., **ALIU S.** (2022), “Politiche di *disclosure* delle aziende in crisi: un’analisi del comparto *shipping* nel contesto italiano”, *Rivista dei Dottori Commercialisti*, n. 4/2022, pp.529-558
- **ALIU S.** (2022), “La proposta di un nuovo principio IFRS per le imprese soggette a tariffe regolamentate”, *Amministrazione & Finanza*, n. 4 (37), pp.7-12
- RAMASSA P., DI FABIO C., **ALIU S.** (2021), “Chiari e scuri della *disclosure* di bilancio: alcune evidenze empiriche”, *Rivista dei Dottori Commercialisti*, n.1, pp.13-27

Abstract

- AVALLONE F., DI FABIO C., RONCAGLIOLO E., BISIO A., **ALIU S.** (2020), “Economia circolare e valorizzazione degli scarti: una possibile opportunità per le aziende liguri?”, Bioeconomy Day, Organized by SPRING. Available online [abstract_book_UNIGE_0.pdf](#)

Monographs or scientific treatises

- QUAGLI A., RAMASSA P., DI FABIO C., **ALIU S.** (October 2021), *L’informativa di bilancio: Profili valutativi dei bilanci OIC 2017-2018*, Osservatorio dei Bilanci e della Comunicazione Economico-Finanziaria, ISBN 978-88-946669-3-9, p. 1-79
Available online <https://osservatoriosuibilanci.it/linformativa-di-bilancio-profilo-valutativi-dei-bilanci-oic-2017-2018/>

Research reports

- QUAGLI A., RAMASSA P., RONCAGLIOLO E., SIMONI L., **ALIU S.** (March 2021), 2nd ed. *Rapporto sulla redditività degli alberghi liguri per il periodo 2016-2019*, Camera di Commercio, p. 1-47 Available online [rapporto sulla redditività degli alberghi liguri - Regione Liguria](#)
- QUAGLI A., RAMASSA P., SIMONI L., **ALIU S.** (March 2020), 1st ed. *Rapporto sulla redditività degli alberghi liguri per il periodo 2016-2018*, p. 1-25

ACTIVITY AS A REVIEWER

- Ad-hoc Reviewer for Journal of Applied Accounting Research, Journal of Cleaner Production, Journal of Management and Governance, International Journal of Sustainable Development

PARTICIPATION AT CONFERENCES

- CIGAR 2024, Udine (Italy), 12-14 June 2024 (speaker)
- JKU Lunch seminar 2024, Linz (Austria), 28 May 2024 (speaker)
- IRSPM 2024, Tampere (Finland), 16-18 April 2024 (speaker)
- AIDEA Congress 2023, Salerno (Italy), 5-6 October, 2023
- EUROPEAN RESEARCHERS' NIGHT 2023, Genoa (Italy), 29-30 September 2023 (speaker)
- 10th European Risk Conference, Global Risk Challenges, online, 28-29 September 2023
- SIDREA – Management Control Congress, Lucca (Italy), 20-21 October 2022 (speaker)
- EUFIN 2022 Conference, Lisbon (Portugal), 1-2 settembre 2022 (speaker)
- Manufacturing & Service Accounting Research Conference, Pisa (Italy), 9 June-1 July 2022
- Online Workshop Special Issues on Corporate Disclosures, 27 June 2022
- The Ninth International Conference of the Journal of International Accounting Research (JIAR), online, 23-24 June 2022
- JIAR Doctoral Colloquium, 22 June 2022
- SIDREA - Financial Reporting virtual workshop, 12 November 2021
- 2021 International Accounting Section Midyear Meeting, online, 28-30 January 2021
- 2nd EIASM Workshop on Fraud and Accounting Scandals, online, 18-19 March 2021
- European Accounting Association (EAA) Virtual Congress, 26-28 May 2021
- 16th workshop on European Financial Reporting, online, 2-3 September 2021
- Genoa Science Festival, Genoa (Italy), 23 October 2020 (speaker)
- Bioeconomy Day, Organized by SPRING, online, 24 September 2020 (speaker)

LANGUAGE SKILLS

- **Albanian:** Mother tongue
- **Italian:** Fluent
- **English:** Fluent
- **Spanish:** Independent
- **German:** A2 Level - Fast track

MEMBERSHIPS

- Member of the American Accounting Association (AAA) for the years 2022, 2023, 2024
- Member of the European Accounting Association (EAA) for the years 2022, 2023, 2024

- Member of the Italian Association of Accounting Scholars (SIDREA) from 2023
- Member of the Italian Academic Association of Business Studies (AIDEA) from 2023
- Member of the European Institute for Advances Studies in Management (EIASM) for the years 2022, 2023
- Member of the Academy of Management for the years 2020, 2021
- Member of the International Association for Accounting Education and Research (IAAER) for the year 2021

AWARDS

- 2018: *Best Student* enrolled in the Master's Degree Program in Accounting Finance and Control. Awarded by Studio Rosina & Associati, Association of Chartered Accountants, Genoa (Italy)
- 2017: *Best Student* enrolled in the Bachelor's Degree Program in Business Administration. Awarded by the School of Social Sciences, University of Genoa (Italy)

In compliance with the General Data Protection Regulation (EU) 2016/679 (GDPR), I hereby authorize you to use and process my personal details contained in this document.