Libera Università Internazionale
degli Studi Sociali Guido Carli

LUISS

Call for Applications, with a reserved quota pursuant to Article 24(1-*bis*) of Law No. 240 of 30 December 2010, as per the version existing prior to the date of entry into force of Law No. 129/2026, for the awarding of private-sector contracts of employment for fixed-term researchers pursuant to Article 24 of Law No. 240 of 30 December 2010 (Tenure Track Assistant Professor), for the 13/ECON-06 - Business Administration, Accounting & Performance Measurement academic-discipline group of the ECON-06/A - Business Administration, Accounting & Performance Measurement academic-discipline field, at the Department of Accounting and Corporate Finance of Luiss University – competition code DACF-RTT33%-16/2026.

(COMPETITION WITH RESERVED QUOTA OF 33%)

The Managing Director of Luiss University

- having regard to Article 24 of Law No. 240 of 30 December 2010, as per the version existing prior to the date of entry into force of Law No. 129/2026;
- having regard to the current Independent Statutes of Luiss University;
- having regard to the Luiss University Regulations for the awarding of private-sector contracts of employment for fixed-term researchers pursuant to Article 24 of Law No. 240 of 30 December 2010 (Tenure Track Researcher), in force;
- having regard to the Luiss University Regulations on the procedures for the recruitment of first-level and second-level professors at Luiss University (in implementation of Articles 7, 18 and 24 of Law No 240 of 30 December 2010 and Articles 1(9) and 1(12) of Law No 230 of 4 November 2005) in force;
- having regard to the resolution of the Board of Directors of Luiss University of 12 December 2024 approving the University's 2025-2028 strategic plan;
- having regard to the resolution of the Council of the Department of Accounting and Corporate Finance adopted on October 13, 2026, having consulted with the Academic Senate through the Rector, designed to provide for research, teaching and student services in the 13/ECON-06 - Business Administration, Accounting & Performance Measurement academic-discipline group of the ECON-06/A - Business Administration, Accounting & Performance Measurement academic-discipline field;
- having regard to the resolution of the Executive Committee of October 14, 2026;

RESOLVES

Article 1

Call for Applications

Luiss Libera Università Internazionale degli Studi Sociali Guido Carli (hereinafter the "University", "Luiss University" or "Luiss") announces, pursuant to Article 24(1-***bis***) of Law No. 240 of 30 December 2010, as per the version existing prior to the date of entry into force of Law No. 129/2026, and in the manner laid down in the Luiss University Regulations for the awarding of private-sector contracts of employment for fixed-term researchers pursuant to Article 24 of Law No. 240 of 30 December 2010 (Tenure Track Assistant Professor) (hereinafter the "Regulations"), the holding of a comparative evaluation process for the purposes of awarding a private-sector fixed-term contract of employment as a researcher pursuant to Article 24 of Law No. 240 of 30 December 2010 (Tenure Track Assistant Professor) for the carrying out of research, teaching and student services (hereinafter the "contract") with the following characteristics:

- contract pursuant to Article 24 of Law No. 240/2010 (hereinafter 'Tenure Track Assistant Professor contract") for a non-renewable six-year term;
- full-time job;
- academic-discipline group (***gruppo scientifico-disciplinare***) 13/ECON-06 - Business Administration, Accounting & Performance Measurement;
- academic-discipline field (***settore scientifico-disciplinare***) ECON-06/A - Business Administration, Accounting & Performance Measurement;
- competition code (***codice concorso***) DACF-RTT33%-16/2026;
- specific functions: the selected assistant professor will undertake research and teaching duties in harmony with the belonging academic discipline field and with the main research lines of the University, its Research Centers, and the Schools, on topics in accounting, with a focus on financial reporting, voluntary disclosure, capital markets and corporate social responsibility. The candidate will have to be able to teach in Italian and/or in English. Teaching, supplementary teaching and student service activities will consist of 350 hours per year, of which 90 hours per year will be dedicated to frontal teaching

activities. The teaching activity will be carried out as part of the planning of undergraduate, single-cycle and graduate's degree courses of the University and will consist in carrying out lectures, exercises and theoretical-practical activities, assistance during exams, in any teaching assignments assigned as an institutional task, according to the provisions and within the limits of the law. The teaching activity will be carried out with reference to the academic-discipline field to which it belongs (ECON-06/A – Business Administration, Accounting & Performance Measurement).
Specific topics and functions are:

- Financial reporting;
- Voluntary disclosure;
- Capital Markets;
- Corporate Social Responsibility.

Article 2

Requisites for the Submission of Applications and Exclusions

The competition is open to individuals who hold a PhD or equivalent qualification (without prejudice to what is provided for in the second paragraph of this article) and who for at least thirty-six months, including cumulatively):

a) attended PhD programs at Italian or foreign universities or research institutes other than Luiss University; or alternatively
b) undertook research on the basis of formal assignments, excluding work done for free, at Italian or foreign universities or research institutes other than Luiss University.

Having held for at least three years contracts entered into pursuant to Article 1(14) of Law No. 230/2005, outside Luiss, constitutes an alternative requisite to holding a PhD.
Individuals holding a PhD awarded abroad are all conditionally admitted. Without prejudice to the provisions of the final paragraph of Article 6 below, after the opening of the applications and up to the end of the initial evaluation process the Examining Commission reserves the right to request that the above-mentioned candidates holding a PhD awarded abroad submit additional documents or certifications useful for the recognition of the equivalence of the foreign PhD with those issued by Italian institutions.
Candidates must be capable of teaching courses and authoring research reports also in English, knowledge of which will be ascertained at the seminar test.
The qualifications must be held on the date that the competition closes.
The competition is not open to individuals already previously hired as permanent first-level or second-level university professors or as permanent researchers even though they are no longer working as such. Neither may applications be submitted by any individuals who have already worked for at least three years under Tenure Track Assistant Professor contracts.
The procedure for the awarding of contracts under this competition is not open to individuals who are related, by blood or marriage up to the fourth degree inclusive, to a first-level or second-level professor belonging to the department issuing the call for applications, the Rector, the General Manager or a member of the University's Board of Directors.

Article 3

Applications

Applications to participate in the public selection procedure as well as the qualifications held and the documents and publications considered useful for the selection procedure must, on pain of exclusion, be submitted electronically using the dedicated computerized platform at the following link: https://pica.cineca.it/luiss/dacf-rtt33-16-2026/domande
The platform will necessarily require candidates to have an e-mail address in order to be able to register automatically with the system. The candidate must enter all of the required data to generate their application and attach soft copies of the documents referred to in this call for applications. No other form of submitting applications or documentation with a view to participating in the selection will be accepted.
By the deadline for the submission of applications, the system allows candidates to save their application in draft mode. The date of electronic submission of the actual application for participation in the selection is certified by the computer system through a receipt that will automatically be sent by e-mail. Upon expiry of the deadline for submission, the system will no longer allow access to and submission of the electronic application form. Applications received after the deadline will not be accepted.
Each application will be assigned an identification number that, together with the competition code specified on the platform, will have to be quoted in any subsequent correspondence. For each application, the PICA system will assign an identification number (application ID) which, together with the competition code indicated in the online application, must be specified by the candidate in any subsequent correspondence.

In communications required to be published under current legislation, the application ID will be used as the candidate's identification code.
The process for filling out and electronically submitting applications must be completed by and no later than **2 p.m. Central European Time (CET) on the thirtieth day** running from the day after the date of publication of the notice (***avviso***) regarding this competition in the Official Journal of the Italian Republic - 4th special series. If the stated deadline falls on a public holiday, it is extended to the next business day.
The submission of the application must be formally completed by choosing one of methods of signature set out in the "digital signature" page of the dedicated platform.
The service may be temporarily suspended for technical reasons.
Should the computer systems adopted by the University suffer a proven technical glitch making submission of applications impossible through the platform, the University reserves the right to accept applications in ways other than that indicated in the previous paragraphs.
For reporting technical problems only, you may contact CINECA via the link at the bottom of the application form page https://mipa.support.cineca.it/support.php?service=pica.cineca.it&cmp=56435.
In their application, candidates will have to declare under their own responsibility:

- department, academic-discipline group, academic-discipline field of the selection procedure;
- surname and name;
- gender;
- place and date of birth;
- residence;
- nationality;
- contact address for the purposes of the competition;
- tax number (solely for Italian residents);
- e-mail address for the purposes of the competition;
- telephone number;
- university qualifications held (degree, research doctorate);
- fulfilment of the requisites referred to in article 2 above;
- information concerning the enjoyment of civil and political rights in the applicant's country of citizenship, criminal convictions, and pending criminal proceedings;
- information regarding military obligations;
- that they have not been removed from employment or relieved of my duties with an Italian public authority and neither have I forfeited an Italian government job on the grounds set forth in subparagraph d) of the first paragraph of article 127 of Law No. 3 of 10 January 1957;
- that they possess an adequate level of knowledge of the foreign language as required by the announcement;
- that the publications attached for evaluation have all been published or accepted for publication.

Candidates with a recognised disability under Law No. 104 of 5 February 1992 who intend to make use of assistance and/or additional time to complete the seminar are required to make an explicit request to this effect in their application form, specifying their requirements in relation to their declared condition. The request must be accompanied by appropriate certification issued by the relevant Local Health Authority (ASL) or another competent public health body, confirming the disability and providing the information necessary to assess whether the requested assistance and/or additional time should be granted.
The following must be attached to the application and uploaded to the system:

- a copy of a valid identification document;
- an academic-professional curriculum;
- PhD thesis (please note that pursuant to Ministerial Decree 243/2011 the PhD thesis is to be considered a publication and therefore counts towards the maximum number permitted);
- the academic publications up to a maximum of 12 (including the PhD thesis) that candidates intend to rely on for the purposes of the selection procedure.

The following must also be attached in the case of a PhD awarded abroad:

- a copy of the PhD certificate evidencing the awarding of the doctorate (if in a language other than Italian or English, a certificate translated into one of those languages must be provided and that translation must be issued by the institution where the PhD was awarded);
- a copy of the degree certificate that granted access to the non-Italian PhD program (if in a language other than Italian or English, a certificate translated into one of those languages must be provided and that translation must be issued by the institution where the degree was awarded).

Each attachment must not exceed 30 megabytes.
Should the candidate submit more than 12 publications and/or works, the extra ones will be excluded from the comparative evaluation.
Works published abroad must cite their ISBN or equivalent.
Publications may be submitted in their original language if that is Italian or English. If the translations are not provided, the related publications will not be evaluated. Otherwise, they must be translated into one of those said languages. The translation must be submitted along with a copy in the original language.
The Examining Commission shall have the sole say on checking and judging the admissibility of the application and attached documentation.
The official e-mail address of Luiss University for the purposes of this competition is recruiting@luiss.it, except as otherwise provided.
The e-mail address stated in the application and the Luiss Guido Carli website constitute the official means of communication for this selection process and all related matters, except as otherwise provided. Therefore, the candidate is required to consult both communication channels.
Luiss University assumes no liability for any inability to contact the candidate or for any correspondence that goes astray as a result of the candidate's giving of an imprecise e-mail address or any problems not attributable to the University itself or in any event attributable to third parties, chance or force majeure.

Article 4

Candidate Comparative Evaluation Procedure and General Evaluation Criteria

The preliminary evaluation of the candidates who have submitted applications will be done by an examining commission made up of three current or former tenured professors, including from foreign universities, appointed by the Department Council of Accounting and Corporate Finance.
The members of the Commission are chosen from among professors of high academic standing and at least two members must belong to the academic-discipline group (***GSD***), encompassing the academic-discipline field (***SSD***) that the selection concerns.
The Department Council must state reasons for any appointment of members of the Commission belonging to a academic-discipline group different from that which the advertised position concerns.
In the event that there is no internal member belonging to the academic-discipline group encompassing the academic-discipline field that the selection concerns, the Head of the Department that proposed the call for applications may be appointed a member of the Commission.
The Commission shall appoint one of its members as the chairperson.
The Commission may avail itself of collegial electronic work tools.
Should a commission member be replaced during the course of a procedure that has already commenced, everything done up to the time of that replacement shall remain valid and effective pursuant to the principle of conservation of legal acts.
Preliminary evaluation of candidates will be carried out in accordance with the criteria and parameters, including internationally recognized ones, laid down by Ministerial Decree No. 243 of 25 May 2011, as set out below.

1. Evaluation of qualifications and curriculum

The Examining Commission will make a reasoned assessment followed by a comparative evaluation – referring to the specific academic-discipline group and the profiles defined solely through indicating one or more academic-disciplines fields – of the curriculum and the following qualifications, duly documented, of the candidates:

a) PhD or equivalent, awarded in Italy or abroad;
b) teaching activities, if any, at university level in Italy or abroad;
c) documented training or research activities at qualified Italian and foreign institutions;
d) accomplishment of design activities relating to the academic discipline group where such is envisaged;
e) organization, direction and coordination of national and international research groups or participation therein;
f) ownership of patents relating to the academic discipline group where such is envisaged;
g) speaker at national and international congresses and conventions;
h) national and international prizes and recognition for research activities;
i) European specialization diploma recognized by international boards relating to those academic discipline group where such is envisaged.

The evaluation of each qualification specified in this section 1 is made considering specifically the significance that it has regarding the quality and quantity of the research activities carried out by the individual candidate.

2. Evaluation of academic output

In its preliminary evaluation of the candidates the Examining Commission takes into account solely publications or papers accepted for publication in accordance with the rules in force and essays included in collective works and articles published

in electronic and print journals except for internal notes or departmental reports. The thesis written for the PhD or equivalent qualifications is taken into account even if it does not meet the conditions set out in this paragraph.
The Commission makes the comparative evaluation of the publications referred to in the preceding paragraph on the basis of the following criteria:

a) originality, innovativeness, methodological rigor and relevance of each academic publication;
b) consistency of each publication with the academic-discipline group that the selection procedure concerns and with the profile, defined solely through indicating one or more academic-discipline fields, or with connected interdisciplinary subjects;
c) academic importance of the editorial positioning of each publication and its dissemination within the academic community;
d) analytical determination, including on the basis of criteria recognized in the relevant international academic community, of the individual contribution of the candidate in the case of participation in a collaborative work.

The Commission must also assess the amount of the candidate's overall academic output, its intensity and its continuity over time, with particular attention to the last three years, without prejudice to adequately documented periods of involuntary absence from research activities, especially to attend to parental duties.
In the context of the fields in which their use is established internationally, in evaluating publications the Commission will rely on the following indicators as at the deadline for submitting applications:

1. total number of citations;
2. average number of citations per publication;
3. total "impact factor" (where calculable);
4. average "impact factor" per publication (where calculable);
5. combinations of the above parameters suited to assessing the impact of the candidate's academic output (Hirsch index or similar).

At its first meeting, and in any case before accessing the names of candidates, the Commission will decide which databases to use in applying the above indicators.
The Commission may decide not to avail itself of the said indicators in the event that their use is not established in the academic-discipline group that the call for applications concerns.
Moreover, the following further evaluation criteria will be considered: the selected assistant professor must have developed research activities at the national and international level, as demonstrated by:

- proven scientific maturity;
- commitment to meaningful academic research and scientific publications in high-quality international academic journals;
- active participation in the international academic debate of the scientific community (participation at international conferences, guest speeches, invitations to present research work in prestigious international universities);
- PhD and possible Visiting scholarship or lectureship in top schools, universities and international research institutions;
- teaching and research appointments in top schools, universities and international research institutions;
- participation in research groups and research fund raising activities.

The selected candidate will be evaluated by taking into account teaching experiences (if applicable), in Italian as well as in English, at the level of BA and MSc, post-graduate and PhD courses, and supervision of Bachelor and MSc students, in the subjects conferred with the academic-discipline field in question and with teaching and research activities. The comparative evaluation of scientific production will also consider the relative relevance of the journals and editorial placements recognized in the respective scientific fields. The comparative evaluation of training or research activities at highly qualified Italian or foreign academic institutions will take into account the quantity and quality of positions held, and the relative contractual qualifications.

For the evaluation of the candidates, expressed through a score in hundredths, 30 points are reserved for qualifications, 40 points are reserved for publications, of which 10 points devoted to the amount of the candidate's overall academic output, its intensity and its continuity over time, with particular attention to the last three years, and bibliometric indicators where the Commission chooses to use them, and 30 points are reserved for the presentation given at the seminar.
On the basis of the preliminary evaluation of the candidates expressed through a reasoned and detailed judgment on qualifications, curriculum and academic output, including the PhD thesis, the Commission will proceed to admit the most comparatively deserving candidates – in a number ranging between 10% and 20% of the total and in any case no fewer than six individuals – to the public discussion with the Commission of qualifications and academic output, which shall be held in seminar form in English language and will focus on the candidate's research activity with the possibility for questions to be taken. At the same time, the Commission shall ascertain adequate knowledge of the English language. All candidates will be admitted to the discussion should their number be six or fewer.
The candidates admitted to the seminar will not be remunerated therefor or be reimbursed their expenses.

The Commission summons those admitted to the seminar, giving them not less than twenty calendar days' notice. In the notice of convocation for the seminar published on the Luiss Guido Carli website, candidates will be identified solely by their application ID.
The publication of the notice of convocation to the seminar on the Luiss Guido Carli website will have the value of notification for all participants in the competition, without the obligation of any further communication. Notice of the publication may also be given to the e-mail address indicated by the candidates in the application. Luiss Guido Carli assumes no responsibility for non-receipt or non-reading of the e-mail. It will, however, be the responsibility of the candidates to keep informed by consulting the website, in the section dedicated to the competition, to find the necessary information.
Any absence from the seminar automatically constitutes withdrawal from the comparative evaluation.
At the end of the seminar, the Commission awards a score to the qualifications and publications, as well as to the presentation given at the seminar.
Upon completion of its work the Commission will come to an overall judgment on each candidate and will compile a ranking to be sent to the Department Council. The Commission will conclude its work within four months after its appointment. The Rector may extend once and by two months at most the deadline for the conclusion of the procedure for stated reasons given by the commission chairperson.
Taking account of the Examining Commission's judgment as well as teaching needs, the profile and the functions indicated in the call for applications, the Department Council will establish, by reasoned and favorable vote of the absolute majority of first-level and second-level professors, a ranking of names to be sent to the Rector for the latter's opinion and for subsequent forwarding to the Executive Committee concerning the designation of the winner. The Department Council may decide not to designate a winner, specifying why the professional profiles of the candidates do not meet its teaching and academic needs.
The winning candidate will be given detailed information on the University's offer, including the economic terms proposed. At the same time that candidate will be informed of the deadline by which he or she must communicate acceptance of the offer.
If for any reason whatsoever the winning candidate does not accept the offer made, the University may proceed to replace him or her with other suitable candidates following the ranking order that may have been compiled.

Article 5

Rights and Duties
The winner shall be assigned the following duties:

- full-time job;
- scientific research, including responsibility for scientific coordination, undertaken within the context of research projects developed by the department that he or she belongs to or within the context of other research facilities in the University; in particular the candidate will be assigned also the functions specified in Article 1 of this call for applications;
- the total annual number of working hours to be dedicated to teaching activities, supplementary teaching activities and student services is 350 hours, including at least 90 hours of teaching through the various forms thereof envisaged, for full-time contracts and 200 hours, including at least 70 hours of teaching through the various forms thereof envisaged, for part-time contracts.

Researchers on fixed-term contracts are subject to the provisions of Articles 6(9), 6(10) and 6(12) of Law No. 240/2010 that govern incompatibility linked to the researcher's legal status and incompatibility linked to the researcher's working time commitment.
Any remunerated external positions may be held solely upon prior authorization of Luiss University's academic authorities and on condition that they are compatible with the researcher's working hours commitment.

Article 6

Elements of the Contract
The contract referred to in this call for applications is one for a non-renewable term of six years commencing, as a rule, from the date of the winning candidate's acceptance of the offer of employment.
The candidate must communicate acceptance within 10 days after receipt of the offer.
The all-inclusive gross annual remuneration is equal to euro 44,216.75 payable to a full-time researcher.
The total remuneration will be paid, net of statutory deductions, in accordance with Italian law in 13 deferred monthly instalments.
The pay rises and promotions envisaged for researchers on permanent contracts will not apply to the winner.
The winner will be registered with the national social security institute INPS (***gestione ex INPDAP***).
The awarding of the contract is incompatible with: any other employee-employer relationship with any public or private entity; holding research grants or research contracts, including at other universities; doctoral fellowships and in general scholarships

in any guise awarded by domestic or foreign institutions, except where this is for the purpose of international mobility for research purposes.
The contract referred to in this call for applications does not grant rights in relation to tenure.
According to the provisions of Article 24, paragraph 5, of Law 240/2010, within the scope of the resources available for planning, starting from the end of the third year, the University, at the request of the interested party, shall evaluate the contract holder who has obtained national scientific qualification for the purpose of appointment to the role of associate professor, pursuant to Article 18, paragraph 1, letter e), of Law 240/2010. The procedure and related conditions are provided for in the "Regulations governing the appointment procedures for first and second level professors at Luiss Guido Carli (in implementation of Articles 7, 18, and 24 of Law No. 240 of December 30, 2010, and Article 1, paragraphs 9 and 12, of Law No. 230 of November 4, 2005)", available on the Luiss website.
Performance of the contract referred to in this call for applications grants priority in competitions for public sector employment.
Prior to being hired the winner must furnish the originals of the publications and works submitted for evaluation as well as the original or certified copy of the qualifications in addition to the documentation necessary for hiring for the purposes of law and internal regulations.
Before taking up the job a winner holding a PhD awarded abroad must provide the statement of comparability furnished by CIMEA - Information Centre on Academic Mobility and Equivalence (https://www.cimea.it/pagina-attestati-di-comparabilita-e-verifica-dei-titoli) for the recognition of the equivalence of the said foreign PhD with those issued by Italian institutions.
It will not be possible to sign the contract in the event of breach of the provisions of the preceding paragraph.

Article 7

Processing of Personal Data

Pursuant to the laws and regulations in force, the personal data supplied by the candidates will be gathered and processed electronically and on paper at Luiss University for the purposes of managing this comparative evaluation procedure, publicizing the relevant acts and possibly awarding the contract.

Article 8

Publication

The notice relating to this call for applications is published in the Official Journal of the Italian Republic – 4th special series. This call for applications can also be found at the Faculty Administration, is posted on the websites of Luiss University, the Ministry of Universities and Research and the European Union and may be published in national and international academic journals.
Upon completion of the selection process that this call for applications concerns, the name of the winner will be posted on Luiss University's website: http://www.luiss.it.

Article 9

Person in Charge of the Procedure

The person in charge of the selection procedure that this announcement concerns is the Chief People & Organization Officer, Mr. David Ricco (e-mail: recruiting@luiss.it).

Article 10

Final Provisions

For the purposes of this call for applications, the official texts of the Regulations and this call for applications itself and any other documentation related to the procedure are exclusively those drawn up in the Italian language.
For all matters not expressly provided for in this call for applications, reference is to be made to the legislative and regulatory provisions cited in the preamble hereto as well as to the applicable laws.

The Managing Director
Rita Paola Maria Carisano

Firmato con FEQ da:
Carisano Rita Paola Maria
Data: 03/11/2026

LUISS
Per la verifica di conformità del Contrassegno Elettronico apposto è possibile scaricare il documento, conforme al DPCM 13/11/2014, tramite l'App Honos. Visita https://honos.land.it/ per le istruzioni.