

## **FRANCESCO SOTTI, Ph. D.**

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### **Work experience**

Assistant Professor of Accounting (2008 – present)

In charge of teaching:

- Corporate financial statements (9 credits), Bachelor Degree in Business Administration
- International Accounting Principles (3 out of 9 credits), Master Degree in Administration and Business Law

### *Previous Positions*

- Research Fellow, Faculty of Economics, University of Pavia. (June 2008-December 2008).
- Contract Professor for the Master of Accounting and Budget (2007-2008).
- Collaboration with the Department of Business Research, Faculty of Economics, University of Pavia, for a research project on the consolidated financial statements of listed companies (2006 and 2007).
- 2004, 2005, 2006: Teaching assistant for the course of General and Applied Accounting and Financial Statements for the course of Group Reporting.

### **Education**

PH. D. in Business Administration, 2008, University of Pavia

Degree in Business Administration, 2003, University of Pavia

### **Professional Certification**

Certified Public Accountant

Legal Auditor

### **Professional Affiliation**

ODCEC Pavia

Registro Revisori Legali

### **Recent Publications**

N°	Titolo
1	F. Sotti, L. Bertoli (2018). Le scissioni quali aggregazioni aziendali secondo i principi contabili internazionali. <i>Rivista Dei Dottori Commercialisti</i> , p. 429-441, ISSN: 0485-2281
2	F. Sotti (2018). The value relevance of consolidated and separate financial statements: Are non-controlling interests relevant?. <i>African Journal Of Business Management</i> , vol. 12, p. 329-337, ISSN: 1993-8233, doi: 10.5897/AJBM2017.8335
3	F. Sotti (2017). The role of non-controlling interests in the value relevance of consolidated financial statements. <i>Corporate Ownership &amp; Control</i> , vol. 15, p. 435-443, ISSN: 1727-9232, doi: 10.22495/cocv15i1c2p12
4	L. Rinaldi, F. Sotti (2016). La denominazione dei risultati economici di sintesi nel bilancio consolidato. I risultati di una ricerca empirica. <i>Rivista Dei Dottori Commercialisti</i> , p. 41-58, ISSN: 0485-2281

5	F. Sotti, L. Rinaldi (2015). Il partial goodwill della “minoranza”. Rivista Dei Dottori Commercialisti, vol. 4, p. 579-597, ISSN: 0485-2281
6	F. Sotti, L. Rinaldi, G. Gavana (2015). Measurement options for non-controlling interests and their effects on consolidated financial statements consistency. which should the disclosure be?. Corporate Ownership & Control, vol. 12, p. 293-302, ISSN: 1727-9232
7	S. Denicolai, E. Cotta Ramusino, F. Sotti (2015). The impact of intangibles on firm growth. Technology Analysis & Strategic Management, vol. 27, p. 219-236, ISSN: 0953-7325, doi: 10.1080/09537325.2014.959484