

Luigi Borré

PERSONAL DATA

Born in Novara, January 01st, 1965

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EDUCATION

1983 High school diploma at Liceo Scientifico A. Antonelli, Novara

1988 Degree in Business Management, specialization in Business Administration, Bocconi University, Milan

UNIVERSITY CAREER

2004 - today	Associate Professor, Università del Piemonte Orientale
2001 - 2004	Researcher, Università del Piemonte Orientale
1991 - today	Contract Professor, Università L. Bocconi in Milan

UNIVERSITY POSITIONS

2011 - 2015	Member of the Commission of Education Faculty / Department, Università del Piemonte Orientale
2007 - 2011	Member of the Commission of Education of the University, Università del Piemonte Orientale

SCIENTIFIC POSITIONS

2008 - today	Fellow of The World Business Institute, Victoria, Australia
2009 - today	Member of Scientific Committee of Rivista dei Dottori Commercialisti, Giuffrè editions
2012 - 2013	Member of the working group of OIC (Organismo Italiano di Contabilità) about preparation of the accounting standard for financial statements
2009 - 2012	Member of Commissione Principi Contabili del Consiglio Nazionale dei Dottori Commercialisti
2003 - 2008	Member of Comitato di Redazione della Rivista dei Dottori Commercialisti, editions Giuffrè

MAIN FIELDS OF INTEREST

1. Business performance measurement
2. Enterprise and equity value
3. Business combinations
4. Evaluation problems in financial accounting

CURRENT ISSUES OF RESEARCH

1. Equity reports, target prices and analysts' predictive capacity of shares market prices

Professional financial analysts analyse economic fundamentals and shares trends of companies with shares traded on financial markets, in order to estimate target prices. The research aims to investigate correlation degrees between target prices and traded prices in order to evaluate analysts' predictive capacity.

2. Goodwill in non profit organizations and in enterprises with negative earnings

How can deals where goodwill values are paid for businesses with negative or poor earnings levels be explained? This is the driving research question investigated both on an empirical basis and on a theoretical perspective.

3. Evolution of Italian legislation on the financial statement

Primary and secondary national legislation on accounting standards has been widely changed. The process was driven by the transposition of European Community directives and the targeted convergence towards IAS-IFRS. This phenomenon incorporated important innovations into local accounting legislation, but at the same time it isn't free of grey areas, due to lack of a comprehensive principle framework.

TOP FIVE PAPERS

1. *La rappresentazione delle imposte sul reddito nel bilancio d'esercizio secondo la disciplina civilistica di attuazione della IV Direttiva C.E.E.*, Rivista dei Dottori Commercialisti, n. 1/94, Giuffrè editions, Milan, 1994.
2. *Gli assetti e le performance d'azienda. Un modello di valutazione*, Giuffrè editions, Milan, 2003.
3. *Impairment test*, in *Il bilancio secondo gli IAS* by A. Viganò, M. Comoli, F. Corno, Giuffrè editions, Milan, 2006.
4. *L'avviamento in aziende con carenza di reddito*, Giuffrè editions, Milan, 2008.
5. *Goodwill, negative margins and results: some evidence from the professional football industry*, Journal of Business & Policy Research, Volume 4, Number 1, July 2009, Victoria, World Business Institute (Australia), 2009
6. *Goodwill e performance economico-finanziarie carenti: un ossimoro?*, in *Scritti in onore di Vittorio Coda*, by G. Airoidi, G. Brunetti, G. Corbetta e G. Invernizzi", EGEA editions, Milan, 2010.

AWARDS

“Best Paper Award”, *Eighth International Business Research Conference*, Dubai, March 27-28th, 2008.

FURTHER INFORMATION

Consultant, chairman, member of Board of Directors or of Board of Statutory Auditors of companies or groups with national or international relevance.