



DELIBERA

Organo	COMITATO PER IL RECLUTAMENTO E LO SVILUPPO DELLE CARRIERE
Data seduta	18 gennaio 2018 – seduta telematica
Sede	Via Calepina, 14 - Trento
Oggetto	Valutazione di ricercatore di cui all'art. 24, comma 3, lett. b), L. 240/2010 ai fini della chiamata nel ruolo di professore associato: dott.ssa Ericka Costa, Dipartimento di Economia e Management.

Sono presenti alla deliberazione:

VALENTINA NIDER	Presidente	P
ALBERTO BELLIN	Componente	P
YURI BOZZI	Componente con funzioni di segretario	P
LUCA NOGLER	Componente	P
RAUL PAOLO SERAPIONI	Componente	P

P = presente; AG = assente giustificato; A = assente

Visto lo Statuto dell'Università degli Studi di Trento emanato con D.R. 167 del 23.04.2012;

Vista la legge 30 dicembre 2010 n. 240 "Norme in materia di organizzazione delle Università, di personale accademico e reclutamento, nonché delega al Governo per incentivare la qualità e l'efficienza del sistema universitario" e in particolare l'art. 24, comma 5;

Visto il Regolamento per il Reclutamento e la progressione di carriera di professori e ricercatori, emanato con D.R. n. 563 del 29 ottobre 2013 e in particolare l'art. 32 "Valutazione dei titolari dei contratti di cui all'art. 20, comma 1, lettera b) del presente Regolamento ai fini della chiamata nel ruolo di professore associato";

Visti i "Criteri per la valutazione dei ricercatori a tempo indeterminato con contratto di cui al comma 3, lettera b), dell'art. 24 della Legge 240/2010, ai fini della chiamata nel ruolo di professore associato", approvati dal Comitato per il Reclutamento e lo Sviluppo delle Carriere nella seduta del 21 luglio 2015;

Vista la delibera del Consiglio del Dipartimento di Economia e Management del 4 ottobre 2017, con la quale si esprime parere favorevole all'inquadramento della dott.ssa **Ericka Costa** nel ruolo di professore associato per il settore concorsuale 13/B1 (Economia aziendale);

Vista la propria delibera del 20 novembre 2017, con la quale sono stati individuati i referee esterni chiamati a valutare la maturità scientifica e didattica della dott.ssa **Ericka Costa** nel ruolo di professore associato per il settore concorsuale 13/B1 (Economia aziendale);

Viste le valutazioni espresse dai tre referee sul profilo della dott.ssa **Ericka Costa**, di cui sono riportati di seguito alcuni estratti:

Referee 1:

Ericka's profile and expertise are in the field of social accounting, especially in relation to non-for profit and social enterprises. There are several indicators that suggests Ericka's has reached a strong scientific maturity and an internationally recognised profile in recent times.

First, she has several publications at the national and international level, including an internationally edited book with Emerald, and internationally refereed journal articles. I would also note that Ericka has kept a very good balance between the national and international visibility of her work. However, the most recent publication achievements (in the last 3 years) are mainly international, include both co-authored and solo papers and have obtained significant accolades. [...] Specifically, Ericka's reputation in the international community is related to her work on social reporting in non-profit organizations, particularly cooperatives, as well as to the most recent stream on accounting for social impact, where her contributions have both practical and theoretical implications. Given these premises, her current work-in-progress pipeline looks strong, in quantity and quality – with a very promising view on what she will be able to achieve in the next few years.

Second, she has been invited to act as a reviewer/be a member of editorial boards in several internationally recognised journals, and this again should be considered a wonderful esteem indicator in assessing Ericka's scholarly leadership in the field. [...]

Third, she has been sitting in the scientific committees of important international conferences, such as the European Accounting Association (EAA) Annual Congress, one the most important events for the academic accounting community in Europe. She has also been highly involved in the activities of CSEAR, an international network-based community that has the ambition to mobilise accounting scholarship to enable a more sustainable society. [...]

Finally, another important aspect of Ericka's research, and research interests, is the potential for relevant practical implications and impact. In times when research funding is relatively scarce and public funding bodies



are interested in academic projects that benefit the greater society, the ability to investigate problems that have social and practical impact becomes strategic, for the researcher and for the institution in which the researcher works. I think this valuable aspect is well reflected in the impressive record track of grants that Ericka has managed to attract.

Education wise, while I do not have information to discuss the quality of Ericka's teaching, I can only say that I am very impressed with the quantity. Teaching so many different modules surely is a challenge in terms of preparation, delivery and student assessment and does not help to keep the focus on the research pipeline. The fact that Ericka was able to keep her research pipeline up and sound, while dealing with the teaching commitments surely speaks about her great organizational abilities, time management skills, perseverance and commitment to the job.

My last appraisal looks at Ericka's service, that we know becomes increasingly relevant in more senior positions. Ericka's has an outstanding record track of being an active member of organising committees for local, national and international events. [...]

Overall, I am very impressed with Ericka's ability to coordinate between her various commitments. All together these elements are greatly indicative that Ericka is a well-organized, disciplined and diligent scholar that has reached a significant contribution in her field of study, both in strictly-speaking scientific terms, as well as in terms of wider academic leadership. I have no doubt that should Ericka apply for an Associate Professor position in a well-reputed [...] institution, she would be shortlisted for the job. With this reflection, I am happy to strongly recommend her promotion.

Referee 2:

I am responding to your request for my evaluation of the research and publications by Dr Ericka Costa of Trento University Department of Economics and Management, with a view to assisting your decision with respect to her promotion to tenured Associate Professor. [...]

I now regard Dr Costa as an esteemed accounting researcher with a significant profile in the international social, environmental and non-profit accounting research community. In my professional estimation, her publication and research leadership record marks her out as most certainly one of the only accounting scholars internationally who has developed such an impressive published literature on the social and environmental accountability and reporting processes of organizations in the non-profit sector (particularly co-operatives), now extending to social enterprises and small-medium sized enterprises.

Her record of research and publications speaks for itself, and has established her national and international credentials. It includes 2 books (one co-edited), 18 book chapters, 14 refereed international refereed journal publications, 8 national refereed journal publications and 4 international and national refereed conference proceedings. Her books and book chapters have been published by leading international publishing houses such as Routledge, Emerald, McGraw-Hill and Springer. Her research articles have appeared in high reputation international journals such as the European ISI listed journal *Voluntas*, the North American ISI listed *Journal of Business Ethics*, and the leading social and environmental accountability journal published in the UK *Social and Environmental Accountability Journal*, and the highly esteemed British research journal *Accounting & Business Research* (a/so ISI/isted). Dr Costa has an enviable record of publication [...]. In addition she has a promising suite of further projects and papers that I consider to have excellent prospects.

Her research and its findings focus on social and environmental accounting, sustainability, and business ethics, particularly in the non-profit sector. Her corpus of contribution to our international accounting research literature is unmatched in the social and environmental accounting field. She is without question, the leading scholar in social accountability and reporting by non-profits, including co-operatives and more recently expanding into social enterprises and small to medium size enterprises. We have learned much from her investigations into the competition between financial and social/environmental reporting, the sustainability of co-operative banks, voluntary versus regulated social disclosure, and the multiple accountabilities of social enterprise. Dr Costa has presented her research at international conferences across an array of countries including Italy, Spain, Denmark, Finland, France, Slovenia, Belgium, the UK and the United Arab Emirates. As notable evidence of her international status, she has an impressive on-going record of organizing, scientific and research committee positions in universities as well as at conferences and research events across Europe and the UK. Important indicators of her international esteem and expertise are her directorships and international associateships of social and environmental research centers in the UK and Canada, for example her leadership role in the Centre for Social and Environmental Accounting at the University of St Andrews, Scotland (the leading center in this field internationally). A further signal of her now established standing as a leading researcher in her field is her visiting professorship at the Essex Business School, University of Essex, UK.

Dr. Costa's international research leadership credentials and evidence are simply overwhelming. She is an editorial board member of 4 international research journals in her specialist field, including the journal of which I am founding co-editor - *Accounting, Auditing & Accountability Journal* (ISI listed), is on-going ad hoc reviewer for 13 other international research journals, and is in regular demand as a reviewer for major international accounting research conferences and edited books. In addition she has been a guest editor of special theme issues of two international accounting research journals. Such invitations and positions are only achieved by scholars of high international reputation who are acknowledged as leading contributors to their disciplinary literature.

As is appropriate for an Associate Professor, Dr. Costa also has a strong record of many thesis supervisions, far more than most international accounting professors would achieve in two lifetimes. Her research grants and



best paper awards also indicate a fine scholar with clear Associate Professor credentials. Indeed, yet again, the four awards for her papers from journals and conferences, by far exceed the lifetime total which many international accounting professors with whom I am familiar, ever achieve.

I find Dr. Costa to be an accomplished and leading accounting scholar internationally. She is now recognized as a high profile scholar and leader amongst her specialist peers internationally. She has made major contributions to the social and environmental accounting literature and is playing a major role in the accounting discipline internationally. A person of her scholarly record in [...] would unquestionably be appointed to a full professorship with tenure. I say this to be very clear about the quality of her achievements and the level of academic post to which she is internationally appointable.

I recommend her far promotion to tenured associate professor at your university, without reservation.

Referee 3:

I am writing this letter so as to support Ericka Costa for promotion to tenured Associate Professor in Accounting at the University of Trento. [...]

In my view Ericka boasts an intriguing and innovative research agenda, and she'll have a very bright academic future. In many ways [...] I think that Dr. Costa's resume speaks for herself. She can be considered one of the best European emerging scholars, having already published not only on journals grouped in the A-class of the Italian ASN journal rating, but also listed at the much more difficult Level 3 of ABS 2015 JR (i.e., Accounting and Business Research, 2015). She has also published several other journal articles, as well as international book-chapters. From my observations, Dr. Costa goes above and beyond what is expected in terms of teaching and research activities, as I'm sure that she has helped to build up a vibrant research culture in the university of Trento, as well as in other countries where I know she has got a high reputation among distinguished international colleagues. [...] He would have never accepted to work with Ericka in case that she was not considered an esteemed and highly productive international scholar.

In sum, I highly recommend Dr. Ericka Costa, as she has definitely reached the scientific maturity needed for being promoted to the position of tenured Associate Professor of Accounting at the University of Trento. As her publication record indicates, she is a careful and competent scholar. Of equal importance, she is an excellent colleague, and as far as I know she is able to effectively work in different research and work teams. For these reasons, I think that she will make an excellent addition to your university as tenure Associate Professor of Accounting.

Visto il *curriculum vitae* della dott.ssa **Ericka Costa**;

Con voto unanime;

Delibera

1. di formulare la seguente valutazione della dott.ssa **Ericka Costa**, ai fini della chiamata ai sensi dell'art. 24 comma 5, L. 240/2010 nel ruolo di professore associato per il settore concorsuale 13/B1 (Economia aziendale):

*I giudizi espressi dai referee esterni sul contributo scientifico, la qualità dell'attività di ricerca e l'esperienza professionale della dott.ssa **Ericka Costa**, nonché sulla coerenza del suo profilo con i requisiti attesi per il ruolo di professore di seconda fascia, sono molto positivi.*

*A seguito di attenta valutazione del curriculum e delle pubblicazioni, e sulla base dei giudizi formulati dai referee, il Comitato ritiene il profilo scientifico del candidato adeguato al ruolo ed esprime parere favorevole alla chiamata della dott.ssa **Ericka Costa** nel ruolo di professore associato per il settore concorsuale 13/B1 (Economia aziendale).*

F.to Il Presidente
Prof.ssa Valentina Nider

F.to Il Segretario
Prof. Yuri Bozzi