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Biography

Giovanna Gavana joined the **School of Economics** in 1995 as an Assistant Professor and became Associate Professor of Accounting in 2005. During this decade she has taught several courses of Financial, Intermediate and Advanced Accounting.

Since 2001 she has been teaching Financial Accounting at the School of Economics of Pavia University. She has taught intermediate and advanced accounting topics at numerous postgraduate Masters focused on accounting and financial reporting matters.

She is a Certified Public Accountant.

Qualifications and awards

Associate Professor of Accounting

Research interests

Her research interests include the preparation and analysis of consolidated financial statements, financial statements of nonprofit organizations, social reporting.

Teaching experience and appointments

At the moment, her teaching focus is in the areas of Financial Accounting and Auditing, but she has also taught numerous courses of Intermediate Accounting.

Representative publications

1. GAVANA G., The measurement and the interpretation of the difference between the cost of acquisition and the fair value of the acquirer interest in the net asset of the acquiree, in L. RINALDI (a cura di), Consolidated Financial Statement, Il Sole 24 ore Editore, Milano, 2005 (IT)
2. GAVANA G., Reporting investments in subsidiaries and associates in the financial statement of the enterprises, A. Giuffrè Editore, Milano, 2002 (IT).
3. GAVANA G. – MAJOCCHI A. – MARENZI A., The taxation reform effects on enterprises financial statements, in *Economia Pubblica*, n.2/2001, (IT).
4. GAVANA G., Appreciating the financial position of the enterprises through their financial statement, in *Rivista Italiana di Ragioneria ed Economia Aziendale*

(RIREA), n.3/4-1999, (IT).

5. GAVANA G. – PELLATI G., Business valuation. The measurement of expected income in Small and Medium Enterprises, in *Contabilità, Finanza e Controllo*, n. 8/9-1998, (IT).

6. GAVANA G., The parent company extension theory, in G. GAVANA (a cura di), *Consolidated financial statement. An introduction*, ISDAF, Pavia, 1994.

7. GAVANA G., *Financial Accounting and Financial reporting*, ISDAF, Pavia, 1991, (IT).