

CURRICULUM VITAE OF MARCO MAFFEI

Studies

- 2005** Ph.D. in Business Sciences (specialization in Business Economic Communication in International Theory and Practice). University of Naples "Federico II". January 28, 2005.
- 2003** Specialization course in Options, futures and other financial derivatives. London School of Economics and Politics Science.
- 2000** Degree in Business Administration. University of Naples "Federico II". Grade 110/110. Programming and Control (thesis title: The EVA model as a tool for controlling value and economic performance: the case of Albacom S.p.A.). March 13, 2000.

University Role

- 2020** Full Professor of Business Administration. University of Naples "Federico II".
- 2017** Eligible as Full Professor of Business Administration.
- 2015** Associate Professor of Business Administration. University of Naples "Federico II".
- 2010** Assistant Professor of Business Administration. University of Naples "Federico II".
- 2007** Assistant Professor of Business Administration. University of Naples "Federico II".

Ph.D. teaching activity

- Since 2016/17** Head of the Auditing module within the PhD course in Management, University of Naples "Federico II".

Teaching activities for national bachelor's and master's degrees

- 2022/23** Business Administration. Department of Economics, Management, Institutions. University of Naples "Federico II".
- Audit. Department of Economics, Management, Institutions. University of Naples "Federico II".
- International Accounting Standards. Department of Economics, Management, Institutions. University of Naples "Federico II".
- Workshop entitled "Basics of programming in Python". Department of Economics, Management, Institutions. University of Naples "Federico II".
- Workshop entitled "AON – Enterprise Risk Management". Department of Economics, Management, Institutions. University of Naples "Federico II".
- Workshop entitled "EY – Sustainability Reporting". Department of Economics, Management, Institutions. University of Naples "Federico II".
- 2021/22** Business Administration. Department of Economics, Management, Institutions. University of Naples "Federico II".
- Internal and External Audit. Department of Economics, Management, Institutions. University of Naples "Federico II".

International Accounting Standards. Department of Economics, Management, Institutions. University of Naples "Federico II".

Workshop entitled "Basics of programming in Python". Department of Economics, Management, Institutions. University of Naples "Federico II".

Workshop entitled "AON – Enterprise Risk Management". Department of Economics, Management, Institutions. University of Naples "Federico II".

Workshop entitled "EY – Sustainability Reporting". Department of Economics, Management, Institutions. University of Naples "Federico II".

2020/21

Business Administration. Department of Economics, Management, Institutions. University of Naples "Federico II".

Internal and External Audit. Department of Economics, Management, Institutions. University of Naples "Federico II".

International Accounting Standards. Department of Economics, Management, Institutions. University of Naples "Federico II".

Workshop entitled "Basics of programming in Python". Department of Economics, Management, Institutions. University of Naples "Federico II".

2019/20

Business Administration. Department of Economics, Management, Institutions. University of Naples "Federico II".

Internal and External Audit. Department of Economics, Management, Institutions. University of Naples "Federico II".

International Accounting Standards. Department of Economics, Management, Institutions. University of Naples "Federico II".

Workshop entitled "Basics of programming in Python". Department of Economics, Management, Institutions. University of Naples "Federico II".

Workshop entitled "Europlanning". Department of Economics, Management, Institutions. University of Naples "Federico II".

2018/19

Analysis and Control of Financial Cash Flows. Online teaching activity carried out within the "Federica" project. University of Naples "Federico II".

Business Administration. Department of Economics, Management, Institutions. University of Naples "Federico II".

Business Administration. Department of Molecular Medicine and Biotechnology. University of Naples "Federico II".

Internal and External Audit. Department of Economics, Management, Institutions. University of Naples "Federico II".

Auditing. Postgraduate Course in the Profession of Chartered Accountant. Department of Economics, Management, Institutions. University of Naples "Federico II".

2017/18

Business Administration. Online teaching activity carried out within the "Federica" project. University of Naples "Federico II".

Business Administration. Department of Economics, Management, Institutions. University of Naples "Federico II".

Business Administration. Department of Molecular Medicine and Biotechnology. University of Naples "Federico II".

Internal and External Audit. Department of Economics, Management, Institutions. University of Naples "Federico II".

- Auditing. Postgraduate Course in the Profession of Chartered Accountant. Department of Economics, Management, Institutions. University of Naples "Federico II".
- 2016/17** Business Administration. Department of Economics, Management, Institutions. University of Naples "Federico II".
- Business Administration. Department of Molecular Medicine and Biotechnology. University of Naples "Federico II".
- Internal and External Audit. Department of Economics, Management, Institutions. University of Naples "Federico II".
- Auditing. Postgraduate Course in the Profession of Chartered Accountant. Department of Economics, Management, Institutions. University of Naples "Federico II".
- 2015/16** Analysis and Control of Cash Flows. Department of Economics, Management, Institutions. University of Naples "Federico II".
- Business Administration. Department of Molecular Medicine and Biotechnology. University of Naples "Federico II".
- Internal and External Audit. Department of Economics, Management, Institutions. University of Naples "Federico II".
- Auditing. Postgraduate Course in the Profession of Chartered Accountant. Department of Economics, Management, Institutions. University of Naples "Federico II".
- 2014/15** Analysis and Control of Cash Flows. Department of Economics, Management, Institutions. University of Naples "Federico II".
- Business. Department of Molecular Medicine and Biotechnology. University of Naples "Federico II".
- Internal and External Audit. Department of Economics, Management, Institutions. University of Naples "Federico II".
- Auditing. Postgraduate Course in the Profession of Chartered Accountant. Department of Economics, Management, Institutions. University of Naples "Federico II".
- 2013/14** Analysis and Control of Cash Flows. Department of Economics, Management, Institutions. University of Naples "Federico II".
- Business Administration. Department of Molecular Medicine and Biotechnology. University of Naples "Federico II".
- Internal and External Audit. Department of Economics, Management, Institutions. University of Naples "Federico II".
- 2012/13** Analysis and Control of Cash Flows. Faculty of Economics. University of Naples "Federico II".
- Business Administration. Faculty of Medicine and Surgery. University of Naples "Federico II".
- Auditing I. Faculty of Economics. University of Naples "Federico II".
- 2011/12** Auditing I. Faculty of Economics. University of Naples "Federico II".
- Auditing II. Faculty of Economics. University of Naples "Federico II".
- 2010/11** Workshop of "Cost Analysis of Hotel Companies" (sponsored by the Tourism Section of the Union of Industrialists of the Province of Naples). Faculty of Economics. University of Naples "Federico II".
- Planning and Management Control of Tourism Enterprises. Faculty of Economics. University of Naples "Federico II".

- Auditing I. Faculty of Economics. University of Naples "Federico II".
- Auditing II. Faculty of Economics. University of Naples "Federico II".
- 2009/10** Workshop of "Cost Analysis of Hotel Companies" (sponsored by the Tourism Section of the Union of Industrialists of the Province of Naples). Faculty of Economics. University of Naples "Federico II".
- Planning and Management Control of Tourism Enterprises. Faculty of Economics. University of Naples "Federico II".
- Auditing I. Faculty of Economics. University of Naples "Federico II".
- Auditing II. Faculty of Economics. University of Naples "Federico II".
- 2008/09** Cost Analysis and Accounting of Tourism Enterprises. Faculty of Economics. University of Naples "Federico II".
- Business. Faculty of Economics. University of Naples "Federico II".
- Business Administration of Cultural Heritage II. Faculty of Humanities. University of Naples "Federico II".
- Business Management and Organization. Academy of the Guardia di Finanza. University of Rome Tor Vergata.
- "Social Tourism" workshop. Faculty of Economics. University of Naples "Federico II".
- Auditing. Faculty of Economics. University of Naples "Federico II".
- 2007/08** Cost Analysis and Accounting of Tourism Enterprises. Faculty of Economics. University of Naples "Federico II".
- Business Economics for Cultural Heritage II. Faculty of Humanities. University of Naples "Federico II".
- Business Management and Organization. Academy of the Guardia di Finanza. University of Rome Tor Vergata.
- "Social Tourism" workshop. Faculty of Economics. University of Naples "Federico II".
- Auditing. Faculty of Economics. University of Naples "Federico II".
- 2006/07** Business Administration and Quantitative Business Methodologies and Determinations (supplementary teaching contract). Faculty of Economics. University of Naples "Federico II".
- Accounting (advanced course). Faculty of Economics. University of Salerno.

Teaching activities for foreign Universities

- 2014/15** Accounting for financial instruments and financial risks. Toulouse Business School (France).
Management accounting in the Tourism sector. Toulouse Business School (France).
- 2013/14** Accounting for financial instruments and financial risks. Toulouse Business School (France).
Management accounting in the Tourism sector. Toulouse Business School (France).
- 2012/13** Accounting for financial instruments and financial risks. Toulouse Business School (France).
Management accounting in the Tourism sector. Toulouse Business School (France).
- 2011/12** Accounting for financial instruments and financial risks. Toulouse Business School (France).
- 2010/11** Accounting Theory. Universidade do Minho (Portugal).

Cost Accounting. Universidade do Minho (Portugal).

Other teaching activities

Auditing	<p>Elements of Business Analysis. Professional specialization course. Italian Association of Internal Auditors. Continuously from 2009 to 2013.</p> <p>Business Audit. Master in Management, Accounting, Auditing, Control. "Jean Monnet" Faculty of Political Studies and European and Mediterranean Higher Education. Second University of Naples. 2007.</p> <p>Internal control system. Master's Degree in Financial Statements and Corporate Auditing. IPE. Continuously since 2009.</p> <p>Internal control system. Corporate training courses. Institute of Banking Studies – Lucca. 2012.</p> <p>Accounting and Financial Systems. Professional specialization course. Italian Association of Internal Auditors. Continuously from 2009 to 2013.</p> <p>Auditors' controls. Specialization course "Sport as a public resource", organized by CONI.</p>
Financial Statements	<p>Financial Statements. FS Mobility Academy. 2018.</p> <p>News on the financial statements. Financial & Legal. 2015 and 2016.</p> <p>Financial Statement Analysis. Chamber of Commerce, Industry, Crafts and Agriculture of Caserta. 2011.</p> <p>Financial Statement Analysis. Master's Degree in Business Management and Management. Stoà – Institute of Studies for Business Management and Management. Continuously from 2008 to 2013.</p> <p>Advanced budgeting. Corporate training courses. Institute of Banking Studies – Lucca. Continuously since 2009.</p> <p>Financial statements. Corporate training courses. Formez. Continuously since 2011.</p> <p>Budget. Training Project in Management of Events and Music, Theatre and Film Products. Campania Region. 2011.</p> <p>Basic Accounting. Master's Degree in Business Management and Management. Stoà – Institute of Studies for Business Management and Management. 2009.</p> <p>National accounting standards. Preparation of teaching material for the Master for Economic-Accounting Professions, Faculty of Economics of the University of Rome "Tor Vergata". 2004.</p> <p>International Accounting Standards. Training course. Order of Chartered Accountants and Accounting Experts of Chiavari. 2008.</p> <p>International Accounting Standards. Master's Degree in Economics and Accounting. University of Rome Tor Vergata. 2009.</p> <p>Cash Flow Statement. Master in Business Administration. Luiss Business School. 2009.</p>
Management Control	<p>Budget and Balance Sheet of Farms. Chamber of Commerce, Industry, Crafts and Agriculture of Caserta. 2005.</p> <p>5G Academy. Since 2022.</p> <p>Control of sports football clubs. CONES. Since 2020.</p>

Management control in schools. Training course for school leaders. 2006.

Management control. Master's Degree in Entrepreneurial Training in Agriculture. University of Naples "Federico II". 2009.

Management control of start-ups. Seminar held at the Department of Biologies. 2014.

Management control. Specialization course organized by Stoà. 2013.

Management control of museum companies. Master of II Sole 24 Ore. Continuously since 2012.

Planning, Organization and Management in Healthcare. Faculty of Medicine and Surgery. Second University of Naples. 2005.

Business Creation. Master's Degree in Expert in Design, Construction and Management of Virtual Museums. Municipality of Lacco Ameno (NA) in collaboration with the University of Naples "Federico II". 2007.

Economics and Management of Music, Theatre and Film Organizations. Training Project in Management of Events and Music, Theatre and Film Products. Campania Region. 2011.

Economics and Management of Tourism and Cultural Companies. MITO Project Multimedia Information for Territorial Objects. University of Naples "Federico II". 2014.

Project Management. Training Project in Management of Events and Music, Theatre and Film Products. Campania Region. 2011.

Revenue Management. Specialization course in Direction and Management for Businesses and Tourist Destinations. Campania Region. 2011.

Other

The economic and financial statements, as part of the INPS course "The management of public budgets: analysis, control and evaluation of public spending", 2019.

Economic and organizational aspects of ICT systems. Second Level Inter-University Master's Degree in "Management, Planning and Design of Advanced Networking Systems of ICT Services". University of Naples "Federico II". 2014.

Business crisis. Specialization course. Chamber of Commerce, Industry, Crafts and Agriculture of Caserta. 2011.

Economic structure of transport firms. Master's Degree in Transport and Logistics Companies. University of Naples "Federico II". 2011.

Supervisor of doctoral theses of Italian students

Since 2020	Supervisor of Dr. Flavio Spagnuolo, PhD student in Management at the University of Naples Federico II.
Since 2018	Supervisor of Dr. Fiorenza Meucci, PhD student in Management at the University of Naples Federico II. Working title of the thesis "Unconditional and conditional conservatism".
Since 2017	Supervisor of Dr. Raffaella Casciello, PhD student in Management at the University of Naples Federico II. Working title of the thesis "Earnings management in the European banking sector"
2016-2019	Supervisor of Dr. Antonella Vitiello, PhD in Management at the University of Naples Federico II. Thesis title: "Provisions for risks and charges in University "companies".
2011-2014	Supervisor of Dr. Claudia Zagaria, PhD in Business Sciences at the University of Naples Federico II. Thesis title: "Reporting and managing risk in Italian banks: beyond legal compliance".

Supervisor of doctoral theses of visiting students

- 2015** Co-supervisor of Soliman Atef Shehata Elmorsy of Damietta University (Egypt), during a visiting period at the Department of Economics, Management, Institutions of the University of Naples "Federico II". Thesis topic: A Proposed Model of the Determinants of Capital Structure and its impact on Firm Value in Emerging Markets with mediated Agency Cost and Bankruptcy Risk Applied Study.
- 2014** Supervisor of Coste Andrea Ioana of Babes-Bolyai University (Romania), as part of an Erasmus period at the Department of Economics, Management, Institutions of the University of Naples "Federico II". Thesis topic: Service Performance in the Public Sector – Between Measurement and Information.

Master's Scientific Committee

- 2019** Member of the Scientific Committee of the Inter-University Master's Degree in "Chief Financial Officer (CFO)-Administration, Finance and Control Department" at the University of Naples Parthenope.

Activities for students

Since 2007 he has been regularly tutoring students, seminars with illustration of case studies, dealing with the management of working groups, carrying out exercises in various master's and bachelor's degree courses for the courses of Accounting and Business Administration, Business Economics II, Planning and Management Control, Budgeting and Management Reporting.

Since 2007 he has been supervisor of over thirty bachelor's, master's and bachelor's theses, per year, in the courses of Internal and External Business Auditing, Business Auditing I, Business Auditing II, Cost Analysis and Accounting of Tourism Enterprises, Planning and Management Control of Tourism Enterprises, Analysis and Control of Financial Flows, Business Economics, Business Economics for Cultural Heritage.

For the courses he has held, he has taken over 200 exams per year. In addition, since 2007 he has continuously participated in the examination committees of the courses of Accounting and Business Economics, Business Economics II, Management Planning and Control, Budget and Management Reporting, Professional Technique, Cost Analysis and Accounting, Financial Statement Analysis.

As part of the PhD in Management (formerly Business Sciences) of the University of Naples Federico II, he has held several seminars on international accounting and research methodology.

Institutional activities (University of Naples Federico II)

- Institutional tasks**
- Member of the School Council of the Human and Social Sciences for the three-year period 2022-2025.
 - Member of the Executive Committee of the Department of Economics, Management, Institutions at the University of Naples Federico II for the three-year period 2022-2025.
 - Chairman of the Selection Board of the State Examinations for the qualification to practice the profession of Chartered Accountant-Accounting Expert-Statutory Auditor for the year 2022 at the University of Naples Federico II.
 - Member of the Council of the School of Human and Social Sciences for the three-year period 2022-2025.

Member of the Board of the Department of Economics, Management, Institutions of the University of Naples Federico II for the three-year period 2022-2025.

President of the competition for RTDA at the University of Naples Parthenope. 2021.

By executive decree, he was appointed member of the Selection Committee for admission to the PhD course in Management - XXXVII cycle, for the year 2021 at the University of Naples Federico II.

Appointed by the Rector, member of the Interdepartmental Commission in charge of the selection of students for Erasmus KA107 mobility.

President of the competition for RTDA at the University of Trieste. 2021.

Since 15.6.2019 coordinator of the Master's Degree in Innovation and International Management.

Member of the commission for the evaluation of research projects submitted to the call for University Research Funding. 2020.

Chairman of the Examining Committee of the course-public competition, for examinations, for the recruitment of a total of 6 positions, category D, with accounting skills, for the needs of the University. 2020

By executive decree, he was appointed Chairman of the Selection Committee for admission to the PhD course in Management - XXXVI cycle, for the year 2020 at the University of Naples Federico II.

By executive decree, he was appointed Chairman of the Selection Board of the State Examinations for the qualification to practice the profession of Chartered Accountant-Accounting Expert-Statutory Auditor for the year 2018 at the University of Naples Federico II.

By directorial decree, he was appointed as a member of the Commission of the public competition, by examinations, for no. 1 permanent managerial position, for the needs of the University. 2017.

By directorial decree, he was appointed Chairman of the Commission of the public competition, by examinations, of no. 2 category D positions, with accounting skills, for the needs of the University. 2018.

By Rector's Decree, he was appointed as Chairman of the Commission for the concession to a single operator of the cleaning, collection, transport and delivery of authorized waste plants on behalf of the Central Tyrrhenian Port System Authority. 2018.

Appointed by the Director General of the University for the drafting of a pro veritate opinion on a dispute concerning the investee AMRA s.c.a.r.l. 2018

Appointed by the Rector to represent him at the ordinary and extraordinary shareholders' meeting of the University subsidiary BENECON s.c.a.r.l. in the period 2018-2020.

Appointed by the Rector as a member of the examining committee aimed at selecting a company for the voluntary audit of the University's financial statements. 2017.

Appointed by the Rector as a member of the examining committee aimed at selecting students who must participate in the IOS Developer Academy. 2016.

Instructed by the head of the Legal Affairs, Electoral Procedures and Evaluation Division to express an opinion on the closure of a dispute. 2016

Appointed by the Rector to provide technical advice on a dispute concerning the single treasury. 2016

Appointed by the Director General of the University in the analysis of the inventory registers of the Central Administration and in the monitoring of the maintenance and updating of the same. 2014.

Member of the Quality Commission of the Degree Course in Business Administration of the University of Naples Federico II. 2014.

Member of the Board of the Department of Business Administration. 2008-2012.

Member of the Board of Professors of the Ph.D. in Management. Since 2017.

Member of the Board of Professors of the Ph.D. in Business Sciences. 2008-2012 (with the last cycle completed in 2015).

Working Groups

Member of the working group supporting the preparation of the University's financial statements. Continuously since 2014.

Member of the working group for the organization of the open day of the Department of Economics, Management, Institutions. Continuously since 2014.

ANVUR Marker at the 2013 Undergraduate General Skills Test, as part of the international project conducted by the Council for Aid to Education - Delaware non-profit corporation ("CAE"). 2013.

Member of the working group set up at the Department of Economics Management, Institutions aimed at drafting the Department's Strategic Direction Report. 2013.

Member of the Commission responsible for the election of the President of the Degree Course in Business Administration. 2008.

Member of the Commission responsible for defining the entrance test. Faculty of Economics. 2008.

Member of the Commission responsible for defining the basic content of the Faculty of Economics website. 2007.

Commissions

Member of the Selection Committee for the comparative evaluation of n. 1 position for fixed-term researcher at the University of Trieste.

Member of the Selection Committee for the assignment of a self-employment assignment for occasional work within the EMPLOI project at the Department of Economics, Management, Institutions. 2018.

Member of the Selection Committee for the assignment of a self-employment assignment for occasional service at the Department of Economics, Management, Institutions. 2017.

Member of the Examining Committee for the assignment of a scholarship for research activities to be carried out at the Department of Economics, Management, Institutions. 2017.

Member of the Examining Committee for the assignment of two scholarships for research activities to be carried out at the Department of Economics, Management, Institutions. 2017.

Member of the Examining Committee for the assignment of a scholarship for research activities to be carried out at the Department of Economics, Management, Institutions. 2017.

Member of the Examining Committee for the assignment of a scholarship for research activities to be carried out at the Department of Economics, Management, Institutions. 2017

Member of the Selection Committee for the assignment of a self-employment assignment for occasional service at the Department of Economics, Management, Institutions. 2016.

Member of the Examining Committee for the assignment of two scholarships for research activities to be carried out at the Department of Economics, Management, Institutions. 2016.

Member of the Examining Committee for the assignment of three scholarships for research activities to be carried out at the Department of Economics, Management, Institutions. 2016.

Member of the Examining Committee for the assignment of two scholarships for research activities to be carried out at the Department of Economics, Management, Institutions. 2015.

Member of the Selection Committee for the awarding of two research grants for research activities to be carried out at the Department of Economics, Management, Institutions. 2015.

Member of the Selection Committee for the awarding of two research grants for research activities to be carried out at the Department of Economics, Management, Institutions. 2015.

Member of the Selection Committee for the admission tests of foreign students to the Degree Courses in Economics. 2015.

Member of the University Commission for two mobility competitions, level C and D, in the administrative-managerial area. 2015

Member of the University Commission in charge of examining the applications received for International Credit Mobility and drafting the related application. 2015

Member of the Selection Committee for the assignment of an occasional collaboration assignment within a project funded by Regional Law 5/2002. 2014.

Member of the Selection Committee for the assignment of an occasional collaboration assignment within a project funded by Regional Law 5/2002. 2014.

Member of the Commission of the public competition for admission to the second level master's degree course in Management, planning and design of advanced networking systems and ICT services. 2014.

Member of the Selection Committee for the assignment of three occasional collaboration assignments within the PRIN 2009 project at the Department of Business Administration. 2013.

Member of the Selection Committee for the awarding of a research grant at the Department of Business Administration. 2010.

Member of the Commission for the comparative evaluation of applications for substitution or contracts within the activities of the Department of Business Administration. Continuously since 2007.

Internazionalization

Member of the Erasmus Commission of the University.

He is the the University's representative at Campus Europae.

He is the Erasmus coordinator of the Department of Economics, Management and Institutions.

He is the promoter of Erasmus projects (area accounting) with Bangor Business School (Great Britain), Universidade do Minho (Portugal), Höskolan I Halmstad (Sweden), Otto-Friedrich Universität Bamberg (Germany), Babes-Bolyai University (Romania), Universite Paris-Est Créteil (France), University of Lodz (Poland), Ecole de management de Normandie (Campus Le Havre), Universidad Miguel Hernandez de Elche ESIC (Valencia campus).

He was the University's representative at the European Confederation of Institutes of Internal Auditing (ECIIA).

He was a member of the commission for the admission of foreign students to the degree course in Business Administration.

Activities carried out within Italian scientific societies

He has been a member of the SIDREA study group on "Business Crisis" since 2019.

He has been a member of the SIDREA study group on "Financial Statements and Accounting Standards" since 2017.

He has been a member of the SIDREA study group on "Guidelines for management control" since 2015.

He has been a member of the SIDREA study group on "Governance and Internal Controls" since 2015.

He was a member of the SIDREA working group for the revision of OIC national accounting standards.

He was a member of the SIDREA study group on the "Method" in the period 2007-2008.

He was a member of the SIDREA working group "Youth Group" in the period 2010-2012.

He was a member of the board of directors and treasurer of Aidea-Giovani in the three-year period 2010-2012.

National scientific activities

Member of the "Valuations for the Financial Statement" Study Committee of the National Council of Chartered Accountants and Accounting Experts since 2023.

Member of the "Responsibility of Auditors and Revisors" Study Committee of the National Council of Chartered Accountants and Accounting Experts since 2024.

He collaborated with the Research Office of the Italian Banking Association (contact Dr. Maria Luisa Giachetti) in 2009.

He collaborated with the Research Office of the Consob (contact Dr. Marcello Bianchi) in 2008.

Member of the AIAF working group "IAS 32 and 39 and their impact on Financial Institutions" in 2005.

Member of the AIAF working group "Relations between Solvency II and IFRS 7" in 2007.

Member of the research group titled "The cost of negative externalities for companies in the province of Naples" at the Second University of Naples in 2003.

Member of the Judging Committee for the award given by the European BEST Engineering Competition (editions 2013 and 2014) to the best project formulated by students of the University of Naples "Federico II".

Member of the Judging Committee appointed by the Italian Association of Internal Auditors for the awarding of prizes for Master's Theses in the period 2008-2010.

Member of the working group of the Italian Association of Internal Auditors on corporate governance in 2009.

Member of the Steering Committee of Reconta Ernst & Young on the topic of risk disclosure in 2014-2015.

Member of the Steering Committee of Reconta Ernst & Young on the topic of integrated reporting in 2016.

Member of the educational committee of the Italian Association of Internal Auditors in 2010.

Member of the departmental research group of Prof. Lucio Potito, Department of Business Economics at the University of Naples "Federico II".

Participation to the AIDEA Research Methodology School in 2003.

International scientific activities

2014 Organization of the research project on Enterprise Risk Management, presented to the Australian Research Council, together with profs. Russel Craig (Victoria University, Australia), Lucia Rodriguez and Jonas Oliveira (Minho University), Philip Linsely (York University).

Research activity carried out under the coordination of the European Risk Research Network, related to the Accounting and risk project, conducted with Philip Linsely (York University) and Margaret Woods (Aston Business School).

2012 Research activity carried out under the coordination of the Centre for Sustainability Management in Lüneburg (Germany), related to the Corporate Sustainability Barometer project.

Funding obtained as project manager

2020 Local Scientific Coordinator of the SUDTE (Supporting Universities in the Digital Transformation in Erasmus+) project presented to the European Commission in the framework of Erasmus+, together with Selcuk Universitesi, Izmir Institute Of Technology, European University Foundation-Campus, Europae, Universidad De Vigo.

2015 Local scientific coordinator for the #empl-oi project (European Mobility Placements for Open Innovation) presented to the European Commission under Erasmus+, in collaboration with the University of Nice Sophia Antipolis, University of Alcalá, University of Lodz, and Vytautas Magnus University. 2015. (2013/C 362/04 - Erasmus+ Programme Key Action 2: Cooperation for innovation and the exchange of good practices).

2014 Scientific director of the research entitled Innovation and internationalization in tradition-based companies, funded by the Chamber of Commerce, Industry, Agriculture and Crafts of Naples, based on a public notice for the granting of financial incentives for the year 2013.

Participation in funding research projects

2017 Member of the research unit Active Shareholders, concerning the analysis of financial statement information in the banking sector, a project funded by the National Council of Chartered Accountants and Accounting Experts.

- 2016** Member of the research unit Active Shareholders, concerning the analysis of financial statement information in the banking sector, a project funded by the National Council of Chartered Accountants and Accounting Experts.
- 2009** Member of the PRIN 2009 research unit entitled Internal control, risk management and risk disclosure in Italian listed banks.
- 2007** Member of the PRIN research unit 2007 entitled Analysis of the effects of IAS/IFRS international accounting standards applied to financial companies listed on the Milan Stock Exchange.
- 2005** Scientific coordinator of the research entitled The effect of Basel II on companies. Activity commissioned by the Province of Caserta.
- 2003** Member of the research unit entitled Critical aspects of the growth of Campania SMEs: the internal and external conditions for development (Law 5/2000 of the Campania Region).

Scientific Reviewer

He is registered in the list of scientific experts instituted at the Ministry of Education, University and Research for the "basic research" and "economic-financial evaluation" sections.

Scientific reviewer appointed by the University of Verona to evaluate a basic research project entitled "Emerging challenges in auditing and assurance: Big Data, Blockchain Technology and Integrated Report". 2019.

Member of the evaluation committee of the projects submitted to the call for research funding of the University. University of Naples "Federico II". 2020.

Scientific and editorial activities

Guest Editor di Journal of Accounting and Public Policy – special issue “Professional judgment in accounting and auditing decisions”, forthcoming.

Editor del volume “Enterprise Risk Management in Europe”, Emerald, 2020.

Associate Editor of the "Ricerche Aziendale" series published by Giuffrè publishing house (since 2020).

Guest Editor di The British Accounting Review – special issue “Accounting and risk”, 2017.

Member of the Editorial Advisory Board for the publication of a volume with international contributions entitled "International Financial Reporting Standards and New Directions in Earnings Management", published by IGI Global (2018).

Member of the Editorial Advisory Board for the publication of a volume with international contributions entitled "Modernization and Accountability in Public Sector Management", published by IGI Global (2017).

Member of the Editorial Advisory Board for the publication of a volume with international contributions entitled "Global Perspectives on Risk Management and Accounting in the Public Sector", published by IGI Global (2016).

Member of the Editorial Board of Open Journal of Business and Management.

HE was a member of the Editorial Board of the journal Internal Audit - Corporate Governance, Risk Management and Internal Control (2015).

Scientific activities on behalf of the Public Administration

Appointed by the Regional Council of Campania (decree 20 of 24.1.2022) as a member of the Scientific Technical Committee aimed at ensuring a connection between training institutions and the world of work,

offering qualifications in line with the new needs of businesses, disseminating the opportunities provided by the dual system and reducing the unemployment rate.

Appointed by the Regional Council of Campania (decree 99 of 10.11.2017) as a member of the research group on "The consolidated financial statements according to current laws and for the best knowledge of the regional group in the national context".

Institutional activities on behalf of the Public Administration

Member of the Examining Commission of the public competition, for exams, for the recruitment of a total of 121 units of permanent staff for the Financial Resources Instructor/Accounting Instructor Profile, announced by the Campania Region. 2020

Appointed Chairman of the tender commission for the acquisition of the cleaning and waste collection service in the port area of which the Central Tyrrhenian Sea System Authority. 2018

Activity carried out as reviewer

Ad hoc reviewer for Palgrave Publishing.

Ad hoc reviewer for FrancoAngeli Accounting & Business Studies.

Ad hoc reviewer for Managerial Auditing Journal.

Ad hoc reviewer for Accounting, Auditing and Accountability Journal.

Ad hoc reviewer for Accounting in Europe.

Ad hoc reviewer for Accounting History Review.

Ad hoc reviewer for Corporate Governance: an International Review.

Ad hoc reviewer for Journal of Co-Operative Accounting and Reporting.

Ad hoc reviewer for Management of Environmental Quality.

Ad hoc reviewer for Journal of Accounting, Auditing and Performance Evaluation.

Ad hoc reviewer for SIDREA Accounting and Business Administration book series, Springer editor.

Organization of workshops/conferences

2024 Member of the scientific committee of the VIII Workshop of the Management Control Journal titled "Sviluppo sostenibile, intelligenza artificiale e capitale umano: nuove prospettive per i processi strategici, manageriali e di controllo," Ancona, September 12-13, 2024.

Scientific Director of the Journal of Accounting, Auditing and Finance Conference 2024. University of Naples Federico II, July 7-10, 2024.

Member of the scientific committee of the International Conference on Accounting and Finance Innovation, July 8-9, Aveiro, Portugal.

2023 Scientific coordinator of the JAPP Workshop entitled "Professional judgment in accounting and auditing decisions". University of Naples Federico II. 16th November, 2023.

Dissemination of the European project, funded with Erasmus+ funds entitled "Supporting Universities in the Digital Transformation in Erasmus+", on 21 April 2023.

Member of the scientific committee of the conference "Financial Accountability and Management", University of Naples Federico II, virtual conference 9 February 2023.

- 2022** Member of the Scientific Committee of the International Conference on Accounting and Finance Innovation
30 June 2022 – 1 July 2022, Universidad de Aveiro, Portugal.
- 2020** Member of the Scientific Committee of the SIW & JMG Workshop "Governance and performance in universities: a missing link?", University of Naples Federico II, virtual workshop, 16 November 2020.
- 2017** Promoter and member of the scientific committee of the 11th ENROAC Conference in "Contribution of Management Accounting to effective Risk Management". University of Naples "Federico II". 29-30 June 2017.
- 2016** Promoter and member of the scientific committee of the Summer School in Entrepreneurship: Organisation, Management, Accounting. University of Naples "Federico II". 25-29 July 2016.
- 2015** Organizer and member of the scientific committee of the International Conference on Discourse, Communication and the Enterprise. University of Naples "Federico II".
- 2014** Promoter and member of the scientific committee of the 6th ERRN conference on "Multiple Perspective on Risk Management". University of Naples "Federico II". 4-5 September 2014.
- 2012** Member of the Organizing Committee of the XXXV AIDEA Annual Conference "Management without borders". University of Salerno. 4-5 October 2012.

Promoter and member of the Organizing Committee of the 1st Young Scholars' Colloquium in Accounting – Aidea-Giovani. University of Naples Federico II. 19-20 April 2012.
- 2011** Member of the Organizing Committee of the Aidea-Giovani Workshop "Financial Reporting". University of Florence. 16-17 June 2011.

Member of the Organizing Committee of the Conference "Il sistema dei controlli e la revisione legale dei conti: novità e prospettive in ambito nazionale ed internazionale". University of Salerno. June 13, 2011.
- 2010** Promoter and member of the Organizing Committee of the XV Annual Conference Aidea-Giovani "Il controllo delle aziende e dei mercati: tendenze evolutive alla luce dei recenti cambiamenti". University of Salerno. 11-12 November 2010.

Promoter and member of the Organizing Committee of the workshop "Accounting and its implications on Behaviour". University of Naples. April 23, 2010.
- 2009** Promoter and member of the Organizing Committee of the 9th Aidea-Giovani - International Workshop "Corporate Governance, Information and Control in an Evolutionary Context". University of Naples "Federico II". 3-4 April 2009.

Organization of seminars with speakers from foreign institutions

- 2019** A profile of researching the office: scientific management, efficiency, accountability and accounting. Distinguished prof. Prof. Lee Parker (RMIT and Melbourne University). October 24, 2019.
- 2018** The banking supervision and the onsite inspections with a particular focus on the non-performing loans management and the credit risk investigations. Dott. Ferdinando Cutino e dott. Simone Boursier Niutti (European Central Bank) e Luisa Tiziana Schettino (Banca d'Italia). April 12, 2018.
- 2016** Management control and risk management. Prof. Anette Mikes, Faculté des Hautes Etudes Commerciales (HEC Lausanne). September 12, 2016
- 2016** Doing qualitative research in accounting. Prof. Jane Robert W. Scapens, Manchester Business School, University of Manchester. June 24, 2016.
- 2014** Accounting Control and Controlling Accounting: Interdisciplinary and Critical Perspectives. Prof. Jane Broadbent, Royal Holloway, University of London, Prof. Richard Laughlin, King's College London, University of London. June 24, 2016.

- 2013** Cultural dialogues in Accounting and Finance. Prof. Philip Linsley. University of York. December 2, 2013.
- Risk imbalances. Prof. Margaret Woods. Aston Business School. December 2, 2013.
- Using genealogy approach in Accounting history research (based on Foucault). Prof. Sandu Raluca, Skema University. April 16, 2013.
- 2012** Doing accounting history. Prof. Garry Carnegie – RMIT University. July 6, 2012.
- Writing to Publish. Prof. Salvador Carmona – IE Business School. April 18, 2012.
- Accounting and Auditing in a Globalizing World: New Opportunities for Research. Prof. Anne Loft – Lund University. April 19, 2012.
- 2011** Some personal thoughts on financial reporting. Prof. David Alexander - University of Birmingham. October 17, 2011.
- 2008** Accounting for Tomorrow. Prof. David Alexander - University of Birmingham. October 17, 2008.

Organization of seminars with Italian speakers

- 2019** The professional figure "Innovation Manager". Dr. Laura Aria, Director General for Business Incentives of the Ministry of Economic Development. November 7, 2019.
- 2018** Big data and statutory auditing. Dr. Paolo Zamparelli of Reconta Ernst & Young. April 5, 2018.
- The assessment of business continuity. Dr. Pierpaolo Mosca of PricewaterhouseCoopers. April 11, 2018.
- The operational systems of statutory auditing. Dr. Martina Della Mura of Reconta Ernst & Young. April 8, 2018.
- 2017** The Banking Financial Statements. Dr. Raffaele Jandoli. Head of Supervision of the Rome office of the Bank of Italy. December 7, 2017.
- Leverage by out. Dr. Filippo Liverini. Chief Executive Officer of Liverini S.p.A. 22 November 2017.
- The valuation of a company. Dr. Alberto Festa. CFO of La Doria s.p.a. 14 December 2017.
- 2016** Non-performing loans. Dr. Gian Paolo Sarnataro. Head of Supervision of the Naples office of the Bank of Italy. December 14, 2016.
- The bank Financial Statements. Dr. Antonio D'Elia. Administrative Manager of Banca di Credito Popolare. November 23, 2016.
- The system of controls in the banking sector. Dr. Rosario Silvestro. Risk Manager of the BCC of Naples. May 17, 2016.
- The principle of going concern. Dr. Michele Zaccaria. Manager of Reconta E&Y. May 13, 2016.
- Auditing in the banking sector. Dr. Salvatore Ippolito. Senior Manager of BDO. May 10, 2016.
- 2015** Forensic accounting. Dr. Piero Bevilacqua. Commission of Criminal Law of the Economy of the Order of Chartered Accountants and Accounting Experts of Naples. 22 May 2015
- 2014** The instalment of tax debt. Dr. Catania, Vincenzo of Equitalia Sud s.p.a., 20 May 2014.
- The rating of SMEs. Dr. Filippo Liverini, CEO of the Liverini Group. December 15, 2014.
- Portfolio risk assessment. Dr. Piero Ferettini, manager of Unicredit. December 10, 2014.
- Mini-bonds in the SME economy. Dr. Ugo Malasomma, CEO of Banca Promos. December 9, 2014.

The assessment of creditworthiness. Dr. Ciro de Nigris, General Manager of Banca Popolare del Mediterraneo. 2 December 2014

Liquidity risk. Dr. Jandoli of the Bank of Italy. November 3, 2014.

2013 The review of information systems. Dr. Paolo Zamparelli of Reconta Ernst & Young. November 18, 2013.

2012 The internal control system in banks. Dr. Filippo Genna of BDO. November 8, 2012.

2011 Going concern assessment. Dr. Paolo Zamparelli of Reconta Ernst & Young. October 11, 2011.

Towards Basel 3. Dr. Raffaele Jandoli of the Bank of Italy. March 22, 2011.

Audit risk assessment. Dr. Paolo Zamparelli of Reconta Ernst & Young. March 18, 2011.

Corporate fraud. Dr. Federica Maria Cordova of PriceWaterhouseCoopers. March 11, 2011.

2010 Revenue and yield management. Dr. Mario Alovisi of Roma Formula Futuro. December 15, 2010.

Destination management. Dr. Antonio Coppola of the Automobile Club Naples. December 13, 2010.

The drafting of a business plan in the tourism sector. Dr. Salvatore Lauro dell'Alilauro. December 6, 2010.

The principle of going concern. Dr. Pacifico of Reconta Ernst & Young. May 21, 2010.

ISA clarity. Dr. Federica Maria Cordova of PriceWaterhouseCoopers. May 18, 2010.

The 231. Dr. Riccardo Imperiali of the Imperiali Group. May 11, 2010.

2009 The evaluation of investments: the case of the Campania Archipelago Consortium. Dr. Salvatore Lauro. November 4, 2009.

Revenue management. Dr. Mario Alovisi of the Royal Group. May 5, 2009.

The analysis of commercial costs. Dr. Gianluca Picone of the Royal Group. April 7, 2009.

The internal control system. Dr. Giuseppe Palimeri of AIIA. April 7, 2009.

The organization of a hotel company. Dr. Raffaele Russo of the Miglio d'Oro Park Hotel. March 24, 2009.

Auditing in the current economic environment. Dr. Federica Maria Cordova of PriceWaterhouseCoopers. March 19, 2009.

The Bank of Italy's inspectorate function. Dr. Ciro Nicolosi of the Bank of Italy. March 17, 2009.

The auditing activity. Dr. Paolo Zamparella of Reconta Ernst & Young. March 12, 2009.

2008 Evaluation of tourism projects. Dr. Della Mura of the Autonomous Tourist Board of Naples. November 20, 2008.

Lo Yield Management. Dr. Gianni Vanenlla of the San Giorgio Hotel in Naples. November 13, 2008.

The function of compliance in the banking system. Dr. Raffaele Jandoli of the Bank of Italy. April 4, 2008.

The economic and financial plan in the drafting of projects. Dr. Daniele Di Dio of the Social Cooperative L'Isola del Sorriso. April 8, 2008.

Analysis of tenders and design. Dr. Giovanni Grasso of the Città dell'Essere Social Cooperative. April 1, 2008.

Social tourism. Dr. Michela Mancini of the Città dell'Essere Social Cooperative. March 25, 2008.

The evolution of international auditing standards. Dr. Federica Maria Cordova of PriceWaterhouseCoopers. March 22, 2008.

Case study: the ParteNeapolis Social Cooperative. Dr. Ambra Giglio of the ParteNeapolis Social Cooperative. March 18, 2008.

Case study: the ParteNeapolis Social Cooperative. Dr. Mario Sicignano of the ParteNeapolis Social Cooperative. March 11, 2008.

Case study: the 5 Sensi Social Cooperative. Dr. Giovanni Catapano of the ParteNeapolis Social Cooperative. March 4, 2008.

Skills assessment. Dr. Giovanni Amoroso of the Città dell'Essere Social Cooperative. February 21, 2008.

Publications in newspapers and professional newspapers

The role of enterprises for the sustainability development, on *Il Sole 24 Ore*, 29 January 2025.

From support banks to territories affected by bradyseism, on *Il Sole 24 Ore – Sud*, 19 January 2024.

Investments in climate objectives as a factor of competitiveness, on *Il Sole 24 Ore*, 4 January 2023.

Is the neighbour's grass (really) greener? Contextual and cultural challenges of enterprise risk management (co-autore Spanò R.), in *Controlling*, n. 1 2023.

Research, goal to involve traditional SMEs more, on *Il Sole 24 Ore*, 21 June 2022.

The "dis" order of the accounting profession, in *Il Sole 24 Ore*, 4 February 2021.

Incentives for investment in start-ups. 50% relief with de minimis, on *Il Sole 24 Ore*, 29 May 2020.

Scientific publications

- 2025** Bank Accounting Conservatism and Capital Management (co-autori Casciello A., Meucci F.) in *Journal of Applied Accounting Research*.
- 2024** Direct and indirect effects of unconditional conservatism on investment efficiency (co-autori Caldarelli A., Meucci F.) in *Journal of Applied Accounting Research*.
- The readability of Non-Financial Information. The role of stakeholder pressure in a European setting (co-autori Allini A., Giner B., Zampella A.), in *Accounting in Europe*.
- Hedge accounting usage and capital investment: European evidence under IFRS requirements (co-autori Allini A., Spagnuolo F., Santonastaso R.), in *Journal of Management and Governance*.
- Board characteristics and Sustainable Development Goals Disclosure: Evidence from European State-Owned Enterprises (co-autori Casciello R., Meucci F.), in *Journal of Public Budgeting, Accounting & Financial Management*.
- Regulatory and contextual factors influencing earnings and capital management decisions: evidence from the European banking sector (co-autori Casciello R. D.A. Ziebart), in *Review of Quantitative Finance and Accounting*.
- 2023** Uncovering Risk Professionals' Intentions to Use Artificial Intelligence: Empirical Evidence From The Italian Setting (co-autori Ferri L., Spanò R., Zagaria C.), in *Management Decision*.

How do bank managers forecast the future in the shadow of the past? An examination of expected credit losses under IFRS9 (co-autori Allini A., Du N.), in *Accounting and Business Research*.

The Role of CSR Committee Characteristics on R&D Investment, (co-autori Allini A., Campa D., Ginesti G., Spanò M.), in *International Business Review*.

Is the neighbour's grass (really) greener? Contextual and cultural challenges of enterprise, (co-autore Spanò R.), in *Controlling*, n. 1.

Gli strumenti di allerta (co-autori Agostini M., Casciello R., Fiondella C., Mechelli A., Ricci F., Ricciardi A., Santonastaso R., Turco M., Zagaria C.), in Fellegara A., Giunta F., Paolini A., Teodori C. (a cura di), *Il codice sulla crisi d'impresa*, FrancoAngeli, Milano, 2023.

Il prevedibile andamento della gestione (co-autori Bogarelli P., Caldarelli A., Casciello R., Fiondella C., Santonastaso R., Tommaso S., Zagaria C.), in Fellegara A., Giunta F., Paolini A., Teodori C. (a cura di), *Il codice sulla crisi d'impresa*, FrancoAngeli, Milano, 2023.

2022 Energy Risks among Small and Medium Enterprises: A Best Practice Analysis, in Wiedmann V., Stein V., Fonseca M., *Risk Governance in Organizations: future perspectives*, UniPring, Universitat Siegen.

The national culture as a determinant of ERM quality: empirical evidence in the European banking context (co-autori Allini A., Casciello R., Prisco M.), in *Management Control*.

Supervisory pressure and risk management systems: An investigation of the Italian banking context (co-autori Casciello R., Prisco M.), in Florio C., Wieczorek-Kosmala M., Linsley P., Shrives P. (a cura di), *Risk and Risk Management in Diverse Settings: An Interdisciplinary Perspective*, Springer.

Management obfuscation through mandatory financial risk disclosure: Evidence from European-listed banks (co-autori Allini A., Ferri L., Spanò R.), in *Meditari Accountancy Research*.

2021 Relational approaches to accounting change: the Stati as means of mediation in the Kingdom of Naples (co-autori Bulgarelli Lukas A., Fiondella C., Spanò R.), in *Accounting History Review*.

Enterprise risk management in Europe (a cura di Maffei M.), Emerald.

Enterprise Risk Management across Europe (co-autore Spanò R.), in *Enterprise risk management in Europe*, Emerald.

Blockchain Technology - uninvestigated risks emerging from an integrated view within Accounting and Auditing practices (co-autori Casciello R., Meucci F.), in *Journal of Organizational Change Management*.

2020 A multiple discriminant analysis of the auditor's going concern opinion: the case of audit opinions in Italy (co-autori Fiondella C., Zagaria C., Zampella A.), in *Meditari Accountancy Research*.

How risk perception influences CEOs' technological decisions: Extending the technology acceptance model to small and medium-sized enterprises' technology decision makers (co-autori Fiondella C., Ferri L., Spanò R.) in *European Journal of Innovation Management*.

Determinants of financial instruments risk disclosure: an empirical analysis in the banking sector (co-autori Allini A., Ferri L., Zampella A.), in *Corporate Ownership & Control*.

2019 The disclosure in the Anti-Corruption Plans. Formal vs substantive attempts in the Italian Regional Governments (co-autori Fiondella C., Ferri L., Spanò R.), in *Management Control*.

Reporting Comprehensive Income: The Incoherencies of the IASB System and the Possible Contribution of Economia Aziendale (co-autori Alexander D., Fiondella C., Spanò R.), in *Accounting in Europe*.

Context, culture and control: a case study on accounting change in an Italian regional health service (co-autori Caldarelli A., Ferri L., Spanò R.), in *Journal of Management and Governance*.

La valutazione degli strumenti finanziari derivati: aspetti generali (co-autori Mari L.M., Terzani S., Braja E.M., Campa M), in Adamo S., Fellegara A.M., Incollingo A., Lionzo A. (a cura di), *La "nuova" informativa di bilancio. Profili teorici e criticità applicative dopo il D. Lgs. 139/2015 e i nuovi principi OIC*, FrancoAngeli.

L'amministrazione giudiziaria della società nell'ipotesi di reati tributari: la prospettiva economico-aziendale (co-autori Raffaella Casciello e Fiorenza Meucci) in *Rivista della Guardia di Finanza*.

2018

Earnings Management and Mergers and Acquisitions, Empirical Evidence from Italian-Listed Companies (co-autori Caldarelli A., Casciello R.), in Oliveira J., Azevedo G., Ferreira A., *International Financial Reporting Standards and New Directions in Earnings Management*, IGI Global.

The prudence principle and *Economia Aziendale*: a contribution towards resolving the IASB's vacillations (co-autori Alexander D., Fiondella C.). *Entreprises et Histoire* (co-autori Alexander D. Fiondella C.). *Entreprises et Histoire*.

Knowledge, innovation, and control towards accountability: a comparative case study (co-autori Spanò, Allini, Zampella), in *Technology Analysis & Strategic Management*.

Compliance to IFRS 7. Evidence from the Italian banking sector (co-autori Allini A., Ferri L., Zampella A.), in Garzone G.E. e W. Giordano (a cura di), *Discourse, Communication and the Enterprise: Where Business Meets Discourse*, Cambridge Scholars Publishing.

Il management accounting nelle medie imprese. Logiche da integrare (co-autori Ferri L., Ginesti G., Zagaria A., Zampella A.) in Caldarelli A., Marchi L. (a cura di), *Il sistema di controllo interno nelle imprese non grandi. Elementi costitutivi, dimensioni soggettive e tendenze di integrazione*, Gruppo di Lavoro Sidrea, FrancoAngeli.

2017

Accounting and risk (co-autori Woods M., Linsley P.) in *The British Accounting Review*, n. 1.

Accountants are from Mars, ICT practitioners are from Venus. Predicting technology acceptance between two groups (co-autori Caldarelli A., Ferri L., Spanò R.) in *Organizing in the digital economy. At the interface between social media, human behaviour and inclusion*, Springer series: *Lecture Notes in Information Systems and Organisation*.

From Accountability to Readability in the Public Sector: Evidence from Italian Universities (co-autori Allini Alessandra, Ferri Luca, Zampella Annamaria) in *International Journal of Business and Management*, n. 3.

Comunicare la continuità aziendale. Profili teorici e ambiti di applicazione (Co-autori Fiondella C., Macchioni R., Zagaria C.). *Rivista Italiana di Ragioneria ed Economia Aziendale*.

Common good disclosure: a framework for analysis. *Routledge Handbook of Social and Sustainable Finance*. (co-autori Fiondella C., Spanò R., Zagaria C.).

The comparability of IFRS 7 in the European Banking Sector (co-autori Allini A., Ferri L., Zampella A.) in *Corporate Ownership and Control*, vol. 14, n. 4.

Financial versus sports performance: the missing link (co-autori Ferri L., Macchioni R., Zampella A.) in *International Journal of Business and Management*, n. 3.

Il principio della continuità aziendale e il controllo della sua corretta applicazione, Giappichelli.

Analyzing cloud-based startups: evidence from a case study in Italy (co-autori Ferri Luca, Mangia Gianluigi, Tomo Andrea) in *International Business Research*, vol. 10, n. 5.

The Effect of Perceived Corruption on Entrepreneurial Intention: Evidence from Italy (co-autori Allini A., Ferri L., Zampella A) in *International Business Research*, 2017.

Accountability and reporting in the fight against corruption: preliminary evidence from the Italian setting, in *International Journal of Business and Management* (co-autori Luca Ferri, Clelia Fiondella, Rosanna Spanò) n. 4.

2016

La disclosure sui rischi con particolare riferimento alle banche. Seconda edizione interamente aggiornata e ampliata, Giappichelli.

Attività e passività finanziarie, in AA.VV., *Il bilancio secondo i principi contabili internazionali IAS/IFRS. Regole e applicazioni*, Giappichelli, Torino, 2008 (co-autori Francesca Manes Rossi e Danilo Tuccillo). Il contributo è stato rivisto e ampliato nella seconda edizione 2010, nell'edizione 2013 e nell'edizione 2014 (ove il titolo del capitolo è stato modificato in *Strumenti finanziari*).

Successful changes in management accounting systems: A healthcare case study. *Accounting Forum* (co-autori Fiondella C., Macchioni R., Spanò R.).

Technology acceptance in museum experience: evidence from Italian setting (co-autori Ferri L., Fiondella C., Zampella A.) in Bifulco F., Russo Spena T. (a cura di), *Managing cultural heritage*, McGraw-Hill.

Expected benefits and perceived risks of cloud computing: an investigation within an Italian setting. *Technology analysis & Strategic Management* (co-autori Caldarelli, A., Ferri L.).

Cloud computing adoption in Italian SMEs: a focus on decision-making and post-implementation processes (co-autori Adele Caldarelli e Luca Ferri) in *Reshaping Accounting and Management Control Systems New Opportunities from Business Information Systems* (a cura di Corsi K., Castellano N.G., Lamboglia R., Mancini D.), Springer.

Amortization and Depreciation. AA.VV., *Global Encyclopedia of Public Administration, Public Policy, and Governance*, Springer International Publishing Switzerland.

Managing Risk in credit cooperative banks: Lessons from a case study. *Management Accounting Research* (co-autori Caldarelli A., Fiondella C., Zagaria C.).

2015

La disclosure sui rischi e i sistemi di enterprise risk management: l'anello mancante, in AA.VV., *Riflessioni sulla risk disclosure. Risultati della ricerca realizzata dal forum governance EY*, I quaderni di Minerva Bancaria.

Curatela del volume *Riflessioni sulla risk disclosure. Risultati della ricerca realizzata dal forum governance EY*, in AA.VV., *Riflessioni sulla risk disclosure. Risultati della ricerca realizzata dal forum governance EY*, I quaderni di Minerva Bancaria.

2014

Il controllo dell'andamento delle attività aziendali, in Potito L. (a cura di), *Economia Aziendale* (co-autori Adele Caldarelli), Giappichelli, Torino. Il contributo è stato rivisto e ampliato nella seconda edizione rispetto all'edizione 2012, ove il titolo era *Gli strumenti di pianificazione e controllo*.

I Razionali della Gran Corte de' Conti di Napoli durante l'ultimo periodo borbonico. *Contabilità e Cultura Aziendale*.

(Un)useful risk disclosure: Explanations from the Italian banks, in *Managerial Auditing Journal*, n. 7 (co-autori Aria M., Fiondella C., Spanò R., Zagaria C.).

Banking for the Common Good: a case study. *International Journal of Business Governance and Ethics*. (co-autori Adele Caldarelli, Clelia Fiondella, Rosanna Spanò, Claudia Zagaria).

2013

La creazione di valore per la realizzazione del bene comune: l'esperienza delle banche di credito cooperativo (co-autori Adele Caldarelli, Clelia Fiondella, Rosanna Spanò, Claudia Zagaria), in Arcidiacono C., *Benessere e felicità: uscire dalla crisi globale*, Diogene Edizioni, Napoli.

The canonical correspondence analysis used to examine the narrative corporate disclosure, (co-autori Gianluca Ginesti, Riccardo Macchioni), in AA.VV., Carocci Editore.

CEO performance evaluation systems: empirical findings from the Italian regional health services. Public Money and Management (co-autori Adele Caldarelli, Clelia Fiondella, Rosanna Spanò, Massimo Aria).

2012 Curatela del capitolo L'impatto dell'adozione degli IAS/IFRS sui bilanci delle aziende di credito, in AA.VV., L'impatto dell'adozione degli IAS/IFRS sui bilanci delle imprese italiane quotate. FrancoAngeli.

Bene Comune ed Economia Aziendale: primi spunti di riflessione. Economia Aziendale on Line, n. 2, (co-autore Adele Caldarelli).

Gli strumenti di pianificazione e controllo (co-autore Caldarelli A.) in Potito L. (a cura di) Economia Aziendale, Giappichelli.

La relazione fra gli IAS/IFRS e l'internal governance, in AA.VV., L'impatto dell'adozione degli IAS/IFRS sui bilanci delle imprese italiane quotate. FrancoAngeli.

Il profilo delle imprese target nelle operazioni di takeover: un'indagine empirica su aziende italiane. Rivista AIAF, n. 82. (co-autori Clelia Fiondella e Rosanna Spanò).

I sistemi di valutazione della performance dei Direttori Generali come processo trasformativo. Un'analisi empirica dei Servizi Sanitari Regionali Italiani. Management Control, n. 3 (co-autori Adele Caldarelli, Rosanna Spanò).

Ethics In Risk Management Practices: Insights From The Italian Mutual Credit Cooperative Banks. Journal of Co-operative Accounting and Reporting, n. 1 (co-autori Adele Caldarelli, Clelia Fiondella, Rosanna Spanò, Claudia Zagaria).

2011 L'informativa al pubblico secondo il Nuovo Accordo di Basilea sul Capitale. Analisi pilota condotta sul contesto bancario italiano. Internal Audit - Corporate Governance, Risk Management e Controllo Interno, n. 1 (co-autore Adele Caldarelli).

Common Good and Economia Aziendale theories: insights for Corporate Social Responsibility from the Italian perspective. Journal of the Asia-Pacific Centre for Environmental Accountability. (co-autori Adele Caldarelli, Clelia Fiondella, Rosanna Spanò, Claudia Zagaria).

2010 La disclosure sui rischi con particolare riferimento alle banche. Giappichelli, Torino.

2009 La disclosure sugli strumenti finanziari secondo gli IFRS. Principi generali e profili applicativi. Rivista dei Dottori Commercialisti, n. 3.

2008 Relazioni periodiche alle autorità di vigilanza e informativa al pubblico. AA.VV., Solvency II e l'analisi finanziaria delle assicurazioni. Quaderno AIAF, supplemento alla rivista AIAF, n. 68.

2007 Comprehensive income under IFRS: evidence from a cross-sectional analysis. The World of Accounting Science, n° 3 (co-autori Michele Bertoni e Bruno De Rosa).

2007 Comprehensive income and holding gains and losses: evidence from a pilot empirical research on Italian corporations. The Journal of American Academy of Business, Cambridge, n. 2.

2006 Reporting financial performance and comprehensive income: evidence from a pilot empirical research on Italian corporations. Emerging issues in international accounting and business, Cleup, Padova.

Le operazioni economicamente connesse: spunti teorici e problematiche contabili. AA.VV., I processi di standardizzazione in azienda. Aspetti istituzionali, organizzativi, manageriali, finanziari e contabili, FrancoAngeli, Milano.

L'analisi delle regole di hedge accounting previste dai principi contabili internazionali. Rivista AIAF, n° 60 (co-autori Rosalba Nigro e Ivano Mattei).

2005 Gli strumenti finanziari: misurazione e rappresentazione in bilancio, Giappichelli, Torino.

2004 Il trattamento contabile degli strumenti finanziari derivati: spunti di riflessione alla luce dei recenti orientamenti. RIREA, Roma.

Presentation at conferences by invitation

2024 Invited speaker at the workshop titled "Audit in Local Authorities: Challenges, Responsibilities, and Innovations" organized by the Department of Economics, Management, Institutions at the University of Naples "Federico II" on December 4, 2024.

Invited speaker at the conference "Legal Auditing" organized by the Union of Accountants Area Vesuviana on December 3, 2024. Presentation title: "Corporate Crimes."

Invited speaker at the conference "Legal Auditing: Operational Criticalities and Evolutionary Aspects" organized by the Order of Chartered Accountants and Accounting Experts on November 21, 2024. Presentation title: "The General Objectives of the Audit."

Chair of the webinar titled "Business Plan and Feasibility Study" organized by the National Association of Administrative and Financial Directors on November 7, 2024.

Invited speaker at the conference "The Challenges of the CFO" organized by the University of Naples Parthenope on October 5, 2024. Presentation title: "Digital Transition in Companies."

2023 Invited speaker at the Campania-Molise regional conference "La Continuità aziendale: tutela, salvaguardia e opportunità" organized by the Unione Nazionale Giovani Dottori Commercialisti ed Esperti Contabili of 17 November 2023. Title of the speech "L'applicazione della continuità aziendale".

Invited speaker at the workshop "La revisione e il controllo interno nelle PMI" organized by the Union of Accountants of the Vesuvius Area on November 9, 2023. Title of the speech "L'analisi del sistema di controllo interno".

Invited speaker at the workshop "Guardiani della legalità e dell'economia sana dei nostri territori" organized by the Order of Chartered Accountants and Accounting Experts of Nola and the Carabinieri on October 13, 2023. Title of the speech "Falso in bilancio e falso valutativo".

Invited speaker at the workshop "Il bilancio di sostenibilità", organized by the National Association of Building Builders on June 28, 2023. Title of the speech "La rendicontazione di sostenibilità: gli attuali sistemi di analisi e reporting".

Invited speaker at the workshop "ESG CSR: Indicazioni per un percorso sostenibile", organized by the Order of Chartered Accountants and Accounting Experts on May 30, 2023. Title of the speech "La rendicontazione di sostenibilità".

Invited speaker at the workshop "Sostenibilità aziendale: perché è sempre più importante per il business", organized by Banca Generali on 25 May 2023. Title of the speech "La sostenibilità quale leva strategica".

Invited speaker at the workshop "Sostenibilità aziendale: un mondo del fare o del rendicontare?", organized by ANDAF Campania on May 18, 2023. Title of the speech "La materiality della rendicontazione di sostenibilità".

Invited speaker at the workshop "Financial Statements 2022", organized by the Order of Chartered Accountants and Accounting Experts of Nola, April 4, 2023. Title of the speech "Applicazione del principio della continuità aziendale".

Invited speaker at the workshop "Legge di bilancio 2023. Le principali misure fiscali per le imprese", organized by the Industrial Union of Naples and the Order of Chartered Accountants and Accounting Experts of Naples on March 13, 2023.

2022 Invited speaker at the workshop "Le tematiche di rilievo sui principi contabili e di revisione" organized by the Order of Chartered Accountants and Accounting Experts of Naples on

December 13, 2022. Title of the speech “I bilanci di liquidazione”.

Invited speaker at the workshop “Il ruolo e le responsabilità del collegio sindacale incaricato della revisione legale” organized by the Union of Accountants of the Vesuvius Area on 6 December 2022. Title of the speech “La relazione di revisione e giudizio di bilancio alla luce delle modifiche introdotte all’art. 14 del D.lgs. 39/2010”.

Invited speaker at the workshop “Fashion and design law” organized by the Department of Economics, Management, Institutions of the University of Naples Federico II on December 5, 2022. Title of the speech “Saluti istituzionali”.

Invited speaker at the workshop “Adozione degli adeguati assetti organizzativi, amministrativi e contabili” organized by the Italian Association of Chartered Accountants on October 7, 2022. Title of the speech “Il monitoraggio della continuità aziendale”.

Invited speaker at the workshop “Risk management in retrospect and prospect: achievements, failures and futures” organized by Sheffield University – Management School, September 16, 2022. Title of the intervention “Enterprise Risk Management in Europe”:

2021 Invited speaker at the workshop “Dr. Jekyll o Mr. Hide?”, Café Scientifique di Futuro Remoto, 30 november 2021.

Invited speaker at the workshop “Enterprise Risk Management in Europe. A comparative analysis of the impact of ERM on company performance and shareholder value”, Associazione Nazionale del Risk Manager e responsabili Assicuratori Aziendali (ANRA), 12 november 2021.

2020 Invited speaker at the workshop “L’azione di responsabilità verso amministratori, sindaci e revisori esercitate dal curatore fallimentare tra l’art. 146 l.f. ed i nuovi artt. 255 e 378 CCII”, Unione Commercialisti Area Vesuviana, 10 december 2020.

Invited speaker at the workshop “Le novità sulla revisione legale dei conti”, organized by the Order of Chartered Accountants and Accounting Experts on 20 September 2020. The title of the talk is “Il giudizio di revisione”.

Invited speaker at the workshop “Risk and Risk Management in Diverse Settings”, organized by the University of Verona on 24 September 2020. The title of the talk is Enterprise Risk Management in Europe.

Invited speaker at the workshop “Bilanci 2019 e deroga al principio della continuità aziendale: responsabilità degli amministratori e degli organi di controllo, effetti delle incertezze sugli stakeholders, organized by Gruppo24Ore, evento Webinar, 26 may 2020.

2019 Invited speaker at the workshop “Tematiche di rilievo nella revisione legale”. Speech entitled “La responsabilità del soggetto incaricato della revisione legale dei conti relativamente alla relazione sulla gestione”. Order of Chartered Accountants and Accounting Experts of Naples. 19th November, 2019.

Invited speaker at the workshop AIDEA “Identità, innovazione e impatto dell’aziendalismo italiano. Dentro l’economia digitale”. University of Turin, 12 September 2019.

Discussant at Prof. Lai’s seminar entitled “L’istituzionalismo in Economia Aziendale e le prospettive di ricerca internazionali di Accounting”. University of Naples Parthenope, 17 May 2019.

Invited speaker at the workshop “Riciclaggio, Autoriciclaggio, Reati tributari”. Speech entitled “Le frodi aziendali e la revisione legale dei conti”. Court of North Naples. January 17, 2019.

2018 Invited speaker at the workshop “GPDR e la fatturazione elettronica”. Speech entitled “La prospettiva del revisore legale dei conti”. Order of Chartered Accountants and Accounting Experts of Naples - PERDOC. November 20, 2018.

Invited speaker at the workshop “Il revisore legale”. Speech entitled “La revisione del magazzino”. Order of Chartered Accountants and Accounting Experts of North Naples. November 13, 2018.

Invited speaker at the workshop “Il revisore legale”. Speech entitled “Le frodi contabili: la prospettiva del revisore”. Order of Chartered Accountants and Accounting Experts of Naples. November 6, 2018.

Invited speaker at the workshop SIDREA “Nuove frontier per il reporting aziendale. La

comunicazione agli stakeholders tra vincoli normative e attese informative". University of Verona, 13-14 September 2018.

Invited speaker at the workshop Corso di aggiornamento professionale "Le riforme del lavoro pubblico della XVII legislatura (2013-2018)". Speech entitled "Costituzione dei fondi per salario accessorio". University of Naples "Federico II". 25th May, 2018.

Invited speaker at the workshop Corso di aggiornamento professionale "Le riforme del lavoro pubblico della XVII legislatura (2013-2018)". Speech entitled "Fabbisogno e dimensionamento organico". University of Naples "Federico II". April 20, 2018.

Invited speaker at the workshop "Vantaggi ed opportunità: i principi di revisione applicati alle principali aree di bilancio redatto secondo gli OIC". Speech entitled "La significatività". Order of Chartered Accountants and Accounting Experts of Naples. April 10, 2018.

Invited speaker at the workshop "Vantaggi ed opportunità: i principi di revisione applicati alle principali aree di bilancio redatto secondo gli OIC". Speech entitled "Il campionamento di revisione". Order of Chartered Accountants and Accounting Experts of Naples. March 10, 2018.

2017 Invited speaker at the workshop "Principio di revisione internazionale (ISA Italia) 570. Continuità Aziendale". Speech entitled "I profili teorici della continuità aziendale". Order of Chartered Accountants and Accounting Experts of Naples. November 22, 2017.

Invited speaker at the workshop "La revisione legale dei conti – Novità introdotte dal decreto legislativo 17 July 2016 n. 135 e dai principi di revisione internazionale ISA Italia". Title of the speech "Le modifiche al giudizio di revisione". Order of Chartered Accountants and Accounting Experts of Naples. November 7, 2017.

Invited speaker at the workshop Vademecum pratico per l'applicazione delle principali novità dei nuovi OIC. Oggetto dell'intervento Bilancio di esercizio e principi contabili: principali novità in sintesi. January 24, 2017.

2016 Invited speaker at the presentation of the book La cessione del quinto dello stipendio, curato dal dott. Gaetano Burrattini. Oggetto dell'intervento La cessione del quinto dello stipendio: profili economico-aziendali. April 22, 2016.

2015 Invited speaker at the workshop organized presso The Institute of Risk Management. Oggetto dell'intervento: Enterprise Risk Management in ethical banks. September 25, 2015.

Invited speaker at the workshop Dentro la terra dei fuochi, organized byll'ACI Naples. Oggetto dell'intervento Le esternalità negative nella terra dei fuochi. 12 March 2015.

2014 Invited speaker at the workshop La trasparenza e la prevenzione nell'attività di governo della Pubblica Amministrazione, organized byll'ACI Naples. 3 July 2014.

2013 Invited speaker at the workshop Sistema di controllo interno, attendibilità delle valutazioni e qualità dell'informativa di bilancio nelle società quotate italiane, presso l'Università degli Studi di Pisa. Oggetto dell'intervento: Controllo interno, risk management e disclosure sui rischi nelle società italiane. 14 October 2013.

Invited speaker at the workshop at The Institute of Risk Management. Oggetto dell'intervento: The latest findings from an international team of researchers who are comparing the nature and extent of risk disclosures and reporting across a number of European countries. 11 September 2013.

2011 Invited speaker at the workshop Terzo Seminario di Studio I giovani protagonisti del riscatto del Sud? Un contributo della Facoltà di Teologia. S. Tommaso d'Acquino. 10 May 2011. "Economia aziendale ed economia di comunione".

Invited speaker, together with Prof. Riccardo Macchioni, al Convegno Frodi finanziarie e sistemi di controllo. "Bilancio di esercizio e frodi finanziarie". Court of Auditors – Naples. February 18, 2011.

2008 Invited speaker at the workshop Secondo Convegno annuale organized by La Banca di Credito Cooperativo del Cilento. Oggetto dell'intervento I principi contabili internazionali. 22

november 2008.

Discussant at conferences

- 2020** Member of the committee of the SIDREA-EAA 2020 doctoral colloquium.
- 2012** Discussant alla Conferenza 10th Interdisciplinary Perspectives on Accounting, Cardiff 11st - 13rd July 2012.
- 2009** Discussant at the Lectio Magistralis of prof. Stephen H. Penman, Naples, April 12, 2009.
- 2006** Discussant at the AIDEA-Youth Workshop on Agreements, alliances and aggregations between companies, Salerno, June 30, 2006.
- 2002** Discussant at the AIDEA-Giovani workshop on Evolutionary trends in corporate information, Salerno, 10 September 2002.

Presentazione a convegni

- 2023** JAPP Workshop – “Professional Judgement in accounting and auditing decisions”, “Caution prudence vs. Asymmetric prudence: the winner is ...? An experiment employing IAS 37”, (co-authors: N.D., A. Allini, F. Meucci.). Università di Naples Federico II. 16 november 2023.
- Conference "AIDEA 2023, XL NATIONAL CONFERENCE – CORPORATISM CREATES VALUE": "Hedge accounting usage and capital investment: European evidence from different IASB regulations" (co-authors: A. Allini, R. Casciello, R. Santonastaso). University of Salerno. 5-6 October 2023.
- Conference "AIDEA 2023, XL NATIONAL CONFERENCE – CORPORATISM CREATES VALUE": "The role of Environmental, Social and Governance Disclosure on Bank Liquidity Creation" (co-authors: R. Casciello, C. Fiondella,). University of Salerno. 5-6 October 2023.
- Workshop “9th WORKSHOP ON ACCOUNTING AND REGULATION”: “Hedge accounting usage and capital investment: European evidence from different IASB regulations” (co-authors: A. Allini, R. Casciello. R. Santonastaso). Università di Siena. 19-21 June 2023.
- Financial Reporting 13th Workshop 2023, Paper “Bank Accounting Conservatism and Capital Management” (co-authors: R. Casciello, F Meucci), Università di Firenze, 6 july 2023.
- JAAF Conference 2023 - Paper “Bank Accounting Conservatism and Capital Management” (coautori: R. Casciello, F. Meucci). Hanken School of Economics, Helsinki, 28 may 2023.
- JAAF Conference – “Professional Judgement in accounting and auditing decisions”, “Caution prudence vs. Asymmetric prudence: the winner is ...? An experiment employing IAS 37”, (co-authors: N.D., A. Allini, F. Meucci.). Università di Helsinki II. 28 may 2023.
- Financial Reporting and Capital Markets Workshop, SIDREA. Paper "Bank Accounting Conservatism and Capital Management" (co-authors: R. Casciello, F. Meucci). University of Padua, 26 January 2023.
- 2022** Is Liquidity Risk Exposure Associated with Earnings and Capital Management? Results on the Unexplored Relationship in the European Banking Sector (co-authors con Allini A., R. Casciello, Ziebart D.), presented at Journal of International Accounting Research conference, 22-24 June.
- Italian Local banks from 1936 to 1960. The Case of Banca Stabiese (co-authors Allini A., Caldarelli A., Meucci F., Agrillo L.), al workshop Origins and Development of Banking and Insurance Activities. An Accounting History Research Project, Università di Lecce 18-19

june.

From management obfuscation to auditor obfuscation. Verifying auditor independence through opinion readability (co-autore Ferri L.), presented at the 25th Annual Conference Financial reporting and business communication, University of Cagliari, 30 June-1 July.

2021 Regulatory and Contextual determinants of Earnings and Capital Management: empirical evidence from European-listed banks" (co-authors Casciello R., Ziebart D.), presented at the EAA European Accounting Association – Virtual Congress 2021", 27 May.

Uncovering risk professionals' intention to use digital technologies: empirical evidence from the Italian setting (co-authors Ferri L., Spanò R., Zagaria C.), presented at 9th Annual Conference Risk Governance "Risk Governance: Culture Matters, University of Siegen 28 October 2021.

The national culture as a determinant of ERM quality: empirical evidence in the European banking context' (co-authors Allini A., Casciello R., Prisco M.), presented at 9th Annual Conference on Risk Governance, Siegen.

From Crisis to Sustainable Development: Principles and Solutions in the Economic-Business Perspective (Allini A., Casciello R., Prisco M.), presented at the 11th SIDREA-Financial Reporting Workshop "From Crisis to Sustainable Development: Principles and Solutions in the Economic-Business Perspective". 20, 27 November.

2020 The direct and indirect effect of unconditional conservatism on investment efficiency (co-authors Caldarelli A., Meucci F.), presented at XI Workshop Financial Reporting (Virtual Meeting), 20-27 November

2019 Regulatory and Contextual Determinants of Earnings and Capital Management: Empirical Evidence from European-Listed Banks (co-authors Caldarelli A., Casciello R.), presented at American Accounting Association Midwest Region Meeting, Chicago 17-19 October 2019.

2018 Internal control and management accounting: value creation or stakeholders protection? (co-authors Caldarelli A., Spanò R.), presented at VII Workshop Management Control Journal "Exploring factors affecting decision in Italian SMEs", Cagliari 24-25 May 2018.

The effects of Competition on Earnings Management during the Global Financial Crisis: empirical evidence from European-listed banks (co-authors Caldarelli Adele, Casciello Raffaella), presented at The Financial Reporting - IX Workshop, Università di Bologna 14 e 15 June 2018.

The effects of Competition on Earnings Management during the Global Financial Crisis: empirical evidence from European-listed banks (co-authors Caldarelli Adele, Casciello Raffaella), presented at 14th Workshop on European Financial Reporting 30 e 31 August 2018.

2017 Accounting control and controlling accounting: relational reforms in the Kingdom of Naples (co-authors Alessandra Bulgarelli, Clelia Fiondella, Rosanna Spanò), presented at The Ninth Accounting History International Conference Accounting and Governance in Diverse Settings, Università di Verona 6-8 September 2017.

The accounting profession in the South of Italy in the pre-unitary period (co-authors Clelia Fiondella, Rosanna Spanò), presented at The Emerging Scholar Colloquium, Università di Verona 6-8 September 2017.

SIW-ENROAC The contribution of management accounting to effective risk management, Università di Naples "Federico II", 29-30 June 2017. Entitled From technology acceptance model to technology risk acceptance (co-authors Adele Caldarelli, Luca Ferri).

2016 VII National Workshop for Public Companies. Theories and experiences of management - Which performances, measured how, by whom and for what purposes in the system of public administrations, services and public enterprises University of Palermo, 25-26-27 May 2016. Presentation of the paper "The readability of the financial statements of universities: first evidence".

32nd EGOS colloquium, Naples 2016, "Organizing in the shadow of power", 7-9 July 2016, Naples, Italy, paper presentation in Sub-theme 63: Digital transformations: Technology, Organization and Governance in the Algorithmic Age, "Start-up and cloud computing: a simple tool or a new way of organizing enterprises?"

2015 Sidrea International Workshop (SIW), Naples 17–18 September 2015, "Cloud computing adoption in the Italian SMEs: a multiple case study" (co-authors Adele Caldarelli, Luca Ferri).

Dicoen "Common Good Disclosure; a framework for analysis" (co-authors Fiondella Clelia, Spanò Rosanna, Zagaria Claudia), Naples, 1-2 June 2015.

Convegno AIDEA, 10-12 september, Piacenza, "Relational Performance Management systems: a case study on the Italian healthcare sector". Co-authors Adele Caldarelli.

2014 Sidrea 2014 The value dimension in corporate governance, Palermo, 25-26 September 2014. "Relational performance management systems: a case study on the Italian healthcare sector" (co-author Rosanna Spanò and Adele Caldarelli). An evolved version of the paper is also presented at Aidea, 2015.

37th EAA Conference, Tallinn 21 – 22 May 2014, Investigating the risk perception of cloud computing in South-Africa (co-authors Adele Caldarelli, Luca Ferri).

9th International Conference of Accounting and Management Information Systems (AMIS 2014), 11-12 June 2014. Bucharest, "Perceived riskiness of cloud computing: an investigation of the Italian setting" (co-authors Adele Caldarelli, Luca Ferri).

BAFA Conference, Londra, 14-16 April 2014, "The changing MAS: handling dominant professional resistance in an Italian healthcare organization" (co-authors: Adele Caldarelli, Clelia Fiondella, Rosanna Spanò, Claudia Zagaria).

BAFA Conference, Londra, 14-16 April 2014, "What really matters for income presentation? Format variations vs coherence concerns" (co-authors: David Alexander, Clelia Fiondella, Rosanna Spanò, Claudia Zagaria). Una versione evoluta del paper sarà presentata anche a EUFIN 2015.

2013 Workshop "Bicentenary of AIDEA", University of Salento, 19 September 2013, "The canonical correspondence analysis used to examine the narrative corporate disclosure", (co-authors Gianluca Ginesti, Riccardo Macchioni).

Workshop "Bicentenario dell'AIDEA", Università del Salento, 19 september 2013, "What really matters for financial statement presentations? Format variations vs coherence concerns", (co-authors, David Alexander, Clelia Fiondella, Rosanna Spanò).

The seventh Accounting History International Conference Innovation in accounting thought and practice. Seville, Spain. 25-27 September, 2013, "The origins of conservatism and prudence in Economia Aziendale", (co-authors David Alexander e Clelia Fiondella).

9th European Network for Research in Organisational & Accounting Change (ENROAC) Conference, "Enterprise Risk Management in local banks: a case study" (Co-authors: Adele Caldarelli, Clelia Fiondella, Rosanna Spanò, Claudia Zagaria), 2013.

9th European Network for Research in Organisational & Accounting Change (ENROAC) Conference, "The Changing MAS: handling dominant professional resistance in an Italian Healthcare Organization", Co-authors: Adele Caldarelli, Clelia Fiondella, Rosanna Spanò, Claudia Zagaria). The paper was also presented at the Apira conference Kobe (Japan) 26-28 July 2013.

2012 5th European Risk Conference, Luxembourg 13-14 September 2012, "Mandatory narrative risk disclosure: Insights from the Italian banking sector" (co-authors Adele Caldarelli, Riccardo Macchioni, Massimo Aria).

5th European Risk Conference, Luxembourg 13 - 14 September 2012, "Towards an ethical enterprise risk management: The case of an Italian mutual credit cooperative bank" (co-authors Adele Caldarelli, Clelia Fiondella, Rosanna Spanò, Claudia Zagaria).

10th Interdisciplinary Perspectives on Accounting Conference, Cardiff 11-13 July 2012,

“Accounting for an ethical Enterprise Risk Management” (co-authors Adele Caldarelli, Clelia Fiondella, Rosanna Spanò, Claudia Zagaria).

10th Interdisciplinary Perspectives on Accounting Conference, Cardiff 11-13 July 2012, “Critical perspective on comprehensive income” (co-authors David Alexander, Clelia Fiondella, Rosanna Spanò).

3rd Accounting History International Emerging Scholars' Colloquium, 8–10 July 2012, “The Razionali during the pre-unitary period in Naples. A contribution to the history of Italian accounting profession” (co-authors Adele Caldarelli, Clelia Fiondella, Rosanna Spanò, Claudia Zagaria).

13th World Conference of Accounting Historians, Newcastle 17 -19 July 2012, “An unusual history of the accounting profession. The Razionali during the pre-unitary period in Naples” (co-authors Adele Caldarelli, Clelia Fiondella, Rosanna Spanò, Claudia Zagaria).

35th EAA Conference, Ljubljana 9 - 11 May 2012, “Banking for the Common Good. The case of an Italian mutual credit cooperative bank” (co-authors Adele Caldarelli, Clelia Fiondella, Rosanna Spanò, Claudia Zagaria). The paper was also presented at APIRA conference Kobe (Japan) 26-28 July 2013.

35th EAA Conference, Ljubljana 9-11 May 2012, “Critical perspective on comprehensive income” (co-authors David Alexander, Clelia Fiondella, Rosanna Spanò).

35th EAA Conference, Ljubljana 9-11 May 2012, “Banks characteristics and narrative risks disclosure” (co-authors Adele Caldarelli, Riccardo Macchioni, Massimo Aria).

35th EAA conference, Ljubljana 9-11 May 2012, “CEO performance evaluation systems in Italian Regional Health Services” (co-authors Adele Caldarelli, Clelia Fiondella, Rosanna Spanò, Massimo Aria).

7th Edition of the International Conference Accounting and Management Information Systems (AMIS 2012), Bucharest 13-14 June 2012, “Accounting for an Ethical Enterprise Risk Management”, (co-authors Adele Caldarelli, Clelia Fiondella, Rosanna Spanò, Claudia Zagaria).

7th Edition of the International Conference Accounting and Management Information Systems (AMIS 2012), Bucharest 13-14 June 2012, “CEO performance evaluation systems in Italian Regional Health Services” (co-authors Adele Caldarelli, Clelia Fiondella, Rosanna Spanò, Claudia Zagaria).

7th Edition of the International Conference Accounting and Management Information Systems (AMIS 2012), Bucharest 13 – 14 June 2012, “A textual processing approach for analyzing the narrative disclosures in corporate reports” (co-authors Gianluca Ginesti, Nicole Triunfo, Maria Spano).

2011

7th Workshop on European Financial Reporting, Bamberg 8 - 9 September 2011. “On Comprehensive income, A critical perspective from the Italian Economia Aziendale”. (co-authors David Alexander, Clelia Fiondella, Rosanna Spanò).

7th Workshop on European Financial Reporting, Bamberg, 8 - 9 September 2011, The determinants of risks disclosure in the report of the third pillar Market Discipline. Evidence from Italian banks (co-authors Adele Caldarelli, Riccardo Macchioni, Massimo Aria). The paper was also presented at the second workshop Financial Reporting presso l'Università di Firenze. 16 June 2011.

6th EIASM Conference on Performance, Measurement and Management Control, Nizza 7 - 9 September 2011, “CEO performance evaluation systems in Italian regional health services”. (co-authors Adele Caldarelli, Clelia Fiondella e Rosanna Spanò). The paper was also presented at the AIES Conference Naples il 29/30 september 2011.

2nd Accounting History International Emerging Scholars' Colloquium, Vallendar 13 July 2011, “The evolution of the Italian accounting profession - evidence from the XXth century” (co-authors Adele Caldarelli, Clelia Fiondella e Rosanna Spanò).

34th EAA Conference, Roma 22 april 2011, "The perception of conservatism principle in the history of Italian accounting theory – the influences of domestic economy, legalism and regulation, accounting profession and standards setters" (co-authors David Alexander e Clelia Fiondella). The paper has also been presented at the following conferences: 22nd Annual Conference on Accounting, Business and Financial History, Cardiff 6 September 2010; 6th Annual Workshop, European Financial Reporting Research Group on Accounting in Europe, Stirling 1 september 2010. The research project was presented at the 1st Accounting History International Emerging Scholars' Colloquium, Siena 17 July 2009.

2007 4th Workshop on Corporate Governance, Bruxelles 15 - 16 november 2007 "The relationship between the composition of the Italian board of statutory auditors and the minority shareholders: a preliminary investigation on listed companies at the Italian Stock Exchange" (co-autore Alessandra Allini). The paper was also presented at the 4th Workshop on Accounting and Regulation, Siena 21 september 2007.

3rd Annual Workshop, European Financial Reporting Research Group, Accounting in Europe, Paris 12 - 13 september 2007, "Comprehensive income under IFRS: evidence from a cross-sectional analysis" (co-authors Bruno De Rosa e Michele Bertoni).

2006 Emerging issues in international accounting and business 2006, Padova 21 July 2006, "Reporting financial performance and comprehensive income: evidence from a pilot empirical research on Italian corporations".

2005 Workshop AIDEA-Giovani I processi di standardizzazione di azienda, Naples 17 March 2005, "Il principio della coerenza valutativa e le operazioni economicamente connesse. L'analisi delle regole di hedge accounting nelle imprese non finanziarie".

Awards

2012 Scholarship from The Third Accounting History International Emerging Scholars' Colloquium of "Accounting and Finance Association of Australia and New Zeland (AFAANZ).

2008 Prize obtained at the XXXI AIDEA conference.

Memberships in associations

He is member of Accademia Italiana di Economia Aziendale (AIDEA)

He is member of Società Italiana di Ragioneria e di Economia Aziendale (SIDREA).

He has been the contact person SIDREA presso l'Università degli Studi di Naples "Federico II".

He has been member of Aidea-Giovani.

He is member of European Accounting Association (EAA).

He is member of Associazione Italiana Analisti Finanziari (AIAF).

He is member of Associazione Italiana Internal Auditors (AIIA).

Other news

Collaboration with Ufficio Studi dell'Associazione Bancaria Italiana.

Collaboration with Associazione Italiana di Internal Auditing (AIIA).

Collaboration with Associazione Italiana degli Analisti Finanziari (AIAF).

The undersigned authorizes the processing of personal data, in accordance with current legislation.