Alessandro Lai, Ph.D.

Professor of Accounting, Verona University – Italy

Born in Mantova, Italy, January 10th, 1960

Alessandro Lai is a *Full professor of Accounting* at the University of Verona, Italy. He obtained a Ph.D. in Business Administration at the University Ca' Foscari of Venice in 1987. Then, he served as Lecturer at the Catholic University of Milan and as an Associated Professor at the University of Milan before reaching the University of Verona, where he is responsible for teaching Financial Accounting (bachelor's degree), Corporate Governance and "Linguaggio dei bilanci" (master's degree) and Qualitative Research Methods and Classics in Accounting (PhD, universities of Udine and Verona).

His recent research focuses on integrated and sustainability accounting and reporting, accountability, corporate governance and accounting history, adopting a critical/interpretative lens. In the past, he focused on financial statements, business combinations, networks and cooperative agreements.

He joined the editorial boards of journals as Accounting, Auditing and Accountability Journal *(Emerald Publications)*, *Meditari Accountancy Research (Emerald Publications)*, *Accounting History* (Sage Publications), where he is also a member of the Editorial Advisory Board), *Financial Reporting* (Franco Angeli), *Accounting and Culture* (Franco Angeli) and of peer-reviewed series as *Accounting and Business Studies*, *Rirea Historica*, *Determinazione e creazione del valore nelle aziende*, etc. He is a reviewer for international and domestic journals and series.

He belongs to the "Moral Sciences Class" of the Accademia Nazionale Virgiliana. He is the President of the O.I.B.R. Foundation (Italian Business Reporting Organisation), a member of some Italian Academies, and the scientific coordinator of the Sustainability Observatory of the Italian CNDCEC (the Italian Certified Public Accountants). In 2025, he was appointed as chair of the Stakeholder Reporting Committee (SRC) of the European Accounting Association. He is a member of the Scientific Committee of ISVI – Istituto Valori di Impresa, Milan.

He has coordinated and participated in several research projects financed at the local, national, and international levels.

He published in various international journals, and he is also the author of some monographs.

Education

- *University of Venice, 1988*
  Ph.D. in Business Administration
- *University of Padua, 1982*
  Degree in Economics and Business (Economia e Commercio) *cum laude*.
- *'Scientific Lyceum', Mantua (Mantova), 1978*
  Undergraduate diploma in scientific studies

Academic position & Courses

- *Full professor of Accounting*, Verona University, since 2001
- Courses at Verona University: *Financial Accounting* in Degree programs; *Corporate Governance* and "*Linguaggio dei Bilanci*" in Master of Science programs, *Qualitative research methods* and *Classics in* in Ph.D. programs.

Previous academic positions

— *Associate Professor (1992-2001) of Accounting*
  Faculty of Economics – Verona University (from 1°.11.1995 to 28.2.2001) and, previously, in the Faculty of Economics (1993-94 and 1994-95) and of Political Sciences (1992-93) of the Milan University
— *Researcher and Assistant Professor (1987-1992)*
  Business Administration Department of the "Cattolica del S. Cuore" Milan University (from 1987-88 to 1991-92). In the Piacenza branch of that University, he taught Business Administration from 1991-92 to 1992-93
— *Ph.D. Student (1984-1987)*
  "Ca' Foscari" University of Venice
— *Degree Student (1978-1982)*
  University of Padua

Memberships

— AIDEA (Italian Academy of Business Administration)
— SIDREA (Italian Society of Business Administration and Accounting)
— SISR (Italian Society of Accounting History)
— Accademia Nazionale Virgiliana (Moral Sciences Class)
— Accademia di Agricultura, Scienze e Lettere (Verona)
— EAA (European Accounting Association)

Articles on referred journals, books, book chapters, conference papers and other publications

— *Multivocal accountability in grand challenges: the Italian government's response to Covid-19 between science and politics* (with Giulia Leoni and Riccardo Stacchezzini), in Accounting, Accountability and Auditing Journal, 2025, Emerald insight, https://doi.org/10.1108/AAAJ-06-2024-7139
— *The contribution of the <IR> Framework to achieving and disclosing the Sustainable Development Goals* (with Mariella Colantoni and Riccardo Stacchezzini), in The Routledge Handbook of Accounting for the Sustainable Development Goals, Routledge International Handbooks, Abingdon and New York, 2024.
— *Special issues in Accounting History from the guest editor's perspective* (with Laura Maran, Christopher Napier, Raluca Sandu and Alan Sangster), in Accounting History, on line first, 2024, 10.1177/10323732241301069.
— *La sosteniblità nelle imprese mantovane* (con Riccardo Stacchezzini, Francesca Rossignoli e Mariella Colantoni) in "Mantova Sostenibile. I percorsi ESG deklle imprese mantovane", pp. 103-224, Mantova 2024, ISBN 9791221064186.
— *Stakeholder engagements in the public utility sector: Evidence from Italian ESG reports* (with Lisa Bonetti and Riccardo Stacchezzini), in Utilities Policy, 2023, DOI: 10.1016/j.jup.2023.101649
— *Historical overview of governance and its relationship with accounting and accountability* (with Giulia Leoni and Riccardo Stacchezzini), in Handbook of Accounting, Accountability and Governance, Edward Elger Publishing, Cheltenham, 2023, pp. 25-48, ISBN: 978-80088-653-7
— *Histories as counter-accounting*, (with Riccardo Stacchezzini and Eleonora Masiero), in Critical Perspectives on Accounting, 2022, Vol. 91, https://doi.org/10.1016/j.cpa.2021.102397
— *L'attenzione alla sostenibilità nell'Accademia Nazionale Virgiliana*, in: AA.VV., Piero Gualtierotti. Una vita tra professione, cultura e impegno sociale, Accademia Nazionale Virgiliana, Publi Paolini, Mantova, 2022, pp. 35-42, ISBN 979-12-81050-04-4.
— *The persvasive role of accounting and accountability during the COVID-19 emergency* (with. Leoni, Giulia; Stacchezzini, Riccardo; Steccolini, Ileana; Brammer, Stephen; Linnenluecke,

Martina; Demirag, Istemi) in Accounting, Accountability and Auditing Journal, 2022, Vol. 35(1), pp. 1-19.
- *Integrated reporting and analyst behaviour in diverse institutional settings*, (with Francesca Rossignoli and R. Stacchezzini), in Meditari Accountancy Research, 2022, Vol. 30(3), pp. 819-851.
- *Financial analysts' reaction to voluntary integrated reporting: cross-sectional variation in institutional enforcement contexts*, (with Francesca Rossignoli and R. Stacchezzini), in Journal of Applied Accounting Research, 2022, Vol. 23(1), pp. 29-54.
- *La razionalità economica nello scambio dei territori*, in: AA.VV., L'impero di Carlo V e la geopolitica degli Stati Italiani nel quinto centenario dell'elezione imperiale, Accademia Nazionale Virgiliana, Publi Paolini, Mantova, 2022, pp. 367-375, ISBN 978-88-85614-87-0.
- *Ripensare al "valore aggiunto" in tempi di "rendicontazione non finanziaria"*, in *"Scritti in onore di Luciano Marchi – volume I – Creazione di valore nella prospettiva economico-aziendale"* (a cura di A. Paolini e I. Cavallini), Giappichelli, Torino, 2021, pp. 235-240.
- *Il viaggio del corporate reporting verso la sostenibilità*, in "Impresa-Progetto. Electronic Journal of Management", n. 2-2021, DOI: 10.15167/1824-3576/IPEJM2021.2.1367.
- *Accounting, management, and accountability in times of crisis: lessons from the COVID-19 pandemic* (with. Leoni, Giulia; Stacchezzini, Riccardo; Steccolini, Ileana; Brammer, Stephen; Linnenluecke, Martina; Demirag, Istemi) in Accounting, Accountability and Auditing Journal, 2021, Vol. 34(6): 1305-1319
- *Organisational and professional challenges amid the evolution of sustainability reporting: a theoretical framework and an agenda for future research*, (with R. Stacchezzini), in *Meditari Accountancy Research*, 2021, Vol. 29(3): 405-429.
- *Exploring the impact of intellectual capital narratives on corporate accountability*, (with. G. Leoni and R. Stacchezzini) in *"Research Handbook on Intellectual Capital and Business"*, Eward Elger, 2021.

- *Overcoming a corporate crisis: The role of a hegemonic elite. The Banco Ambrosiano case (1982)* (with. C. Bellavite Pellegrini and A. Lionzo) in Accounting History, 2021, Vol. 26(4): 585-611
- *Integrated reporting preparers: mode of cognition, stakeholder salience and integrated thinking in action* (with R. Stacchezzini) in C. de Villiers, P-C. Kelly Hsiao and W. Maroun (eds), *The Routledge Handbook of Integrated Reporting*, Routledge, London and New York, 2020
- *Accounting and governance in diverse settings – An Introduction* (with. G. Leoni and R. Stacchezzini) in *Accounting Histo*ry, 2019, vol. 24(3), doi.org/10.1177/1032373219862669
- *Accounting, Soci(et)al Risks, and Public Reason: Governmental Risk Discourses about the ILVA Steel Plant in Taranto (Italy)*, in P. Linsley, P. Shrives and M. Wieczorek-Kosmala (eds.), *Multiple Perspectives in Risk and Risk Management*, Springer, 2019, pp. 55-86, ISSN: 2198-7246
- *The governmentality of corporate (un)sustainability: the case of the ILVA steel plant in Taranto (Italy)* (with S. Panfilo and R. Stacchezzini), in Journal of Management and Governance, 2019, doi.org/10.1007/s10997-019-094571
- *Accounting and emotions: materializing Shakespeare's imaginary in the city of Verona.* (with E. Giovannoni and R. Stacchezzini), in *Accounting History and Arts*, Rirea, Roma, 2018, pp. 245-258, ISBN: 9788866591641
- *Integrated reporting and analysts' earnings forecast error: empirical evidences:* (with F. Rossignoli and R. Stacchezzini), in *Nuove frontiere del reporting aziendale. La comunicazione agli stakeholders tra vincoli normative e attese informative*, Franco Angeli, Milano, 2018, ISBN: 9788891772206
- *Integrated reporting and narrative accountability: The role of preparers.* (with G. Melloni and R. Stacchezzini), in Accounting, Auditing and Accountability Journal, vol. 31, n. 5, 2018

- *Accounting historians engaging with scholars inside and outside accounting: issues, opportunities and obstacles*, (with R. Bascherville, N. Carrera, D. Gomes and L. Parker), in Accounting History, 2017, vol. 22, pp. 403-424, https://doi.org/10.1177/1032373217732349
- *What does materiality mean to integrated reporting preparers? an empirical exploration* (with G. Melloni and R. Stacchezzini), in Meditari Accountancy Research, vol. 25, n.4, 2017
- *"Consumable income" according to Edoardo Ardemani's thought*, in D. Alexander, S. Adamo, R. Di Pietra and R. Fasiello (eds), *The History and Tradition of Accounting in Italy*, Routledge, Abingdon and New York, 2017, pp. 224-236
- *Accounting history in diverse settings – an introduction* (with G. Samkin), in Accounting history, vol. 22, n. 3, 2017
- *Integrated Reporting and Preparers' Accountability: a Matter of Context* (with G. Melloni and R. Stacchezzini), in D. Vrontis, Y. Weber and E. Tsoukatos (eds), *Global and national business theories and practice: bridging the past with the future*, EuroMed Press, 2017, ISBN: 978-9963-711-56-7
- *How Integrated Reporting Meets the Investors and Other Stakeholder's Information Needs* (with F. Rossignoli and R. Stacchezzini), in D. Vrontis, Y. Weber and E. Tsoukatos (eds), *Global and national business theories and practice: bridging the past with the future*, EuroMed Press, 2017, ISBN: 978-9963-711-56-7
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- *The government of risks, State accountability and the rethoric of Accounting: A case study* (with S. Panfilo and R. Stacchezzini), in L. Marchi, R. Lombardi, L. Anselmi (eds), *Il governo aziendale tra tradizione e innovazione. Vol. 3 – Bilancio e comunicazione finanziaria, economica e sociale*, Franco Angeli, Milan, 2016, ISBN 9788891736604
- *La formazione del bilancio di esercizio: gli aspetti generali, la disciplina normativa e i principi contabili,* in A. Palma (ed), Il bilancio di esercizio. Profili aziendali, giuridici e principi contabili, Giuffrè, Milan, 2016, ISBN: 9788814210495
- *CSR disclosures in a tender offer:* the acquisition of Banca Agricola Mantovana by Monte dei Paschi di Siena, in SISR (ed), *Accounting, Banks and Financial Institutions: Insights from the Past*, Rirea, Rome, 2016, ISBN: 978-88-6659-092-7
- *Sustainability management and reporting: The role of integrated reporting for communicating corporate sustainability management* (with G. Melloni and R. Stacchezzini), in Journal of Cleaner Production, vol. 136, part. A, 2016
- *The tone of business model disclosure: an impression management analysis of the integrated reports* (with G. Melloni and R. Stacchezzini), in The Journal of Management and Governance, vol. 20, n. 2, 2016
- *The interplay of knowledge innovation and academic power: lessons from "isolation" in twenties-century Italian accounting studies*, (with A. Lionzo and R. Stacchezzini), in Accounting History, Vol. 20, n. 3, 2015
- *The Quality of Business Model Disclosure in the Integrated Report of European Early Adopters* (with G. Melloni and S. Stacchezzini), in *Il ruolo dell'azienda nell'economia. Esiste un modello aziendale orientato alla crescita?*, Il Mulino, Bologna, 2015, ISBN 9788815254627, pp. 195-204
- *Family firms and innovation: The role of the ventured start-ups*, (with S. Panfilo and R. Stacchezzini), in D. Vrontis, Y. Weber and E. Tsoukatos (eds), *Innovation, Entrepreneurship and Sustainable Value Chain in a Dynamic Environment*, EuroMedPress, 2015, ISBN: 978-9963-711-37-6, pp. 2076-2078
- *The socializing effects of accounting in flood recovery* (with G. Leoni and R. Stacchezzini), Critical Perspective on Accounting, 2014, vol. 25, n. 7, pp. 579-603, Doi: 10.1016/j.cpa.2014.04.02

— *I network tra governance e strategia*, in A. Lai, A. Lionzo, R. Stacchezzini, F. Rossignoli, *Dall'impresa al network. Profili di governance e modelli di business*, Franco Angeli, Milan, 2014
— *The Role of Integrated Reporting in Disclosing Sustainability Management*, in 17th Environmental and Management Accounting (EMAN) Conference Proceedings, Rotterdam, 2014, ISBN 978905677006
— *Dall'impresa al network. Profili di governance e modelli di business* (con A. Lionzo, F. Rossignoli R. Stacchezzini), Franco Angeli, Milan, 2014
— *Dalla gestione dei rischi al valore d'impresa*, in A. Riccaboni, S. Bozzolan, S. Catuogno, F. Cescon, A. Lai (editors), *Il governo dei rischi aziendali tra esigenze di mercato e fattori istituzionali. Nuove prospettive per il board*, Franco Angeli, Milan, 2014
— *Il governo dei rischi aziendali tra esigenze di mercato e fattori istituzionali. Nuove prospettive per il board* (with A. Riccaboni, S. Bozzolan, S. Catuogno, F. Cescon – editors), Franco Angeli, Milan, 2014
— *Il contributo del sistema di prevenzione e gestione dei rischi alla generazione del valore d'impresa* (editor), Franco Angeli, Milan, 2013; Author of*: – Un approccio di studio al sistema dei rischi*; *– Motivazioni e obiettivi nell'adozione di sistemi di management del rischio nelle quotate italiane: una ricerca empirica* (with S. Panfilo); *Il trattamento dei rischi per la creazione di valore*.
— *Innovazioni paradigmatiche negli studi di Ragioneria e di Financial Accounting del XIX e XX secolo: la relazione tra approcci metodologici e obiettivi di conoscenza* (with A. Lionzo and R. Stacchezzini)*,* XII SISR Conference, Parma, 28-29 November, 2013
— *Unlocking Paradigmatic Innovation: Relieving Italian Accounting Scholars From Isolation* (with A. Lionzo and R. Stacchezzini), 7° Accounting History International Conference, Seville, 25-27 September, 2013
— *Assessing Business Model Disclosure in the Integrated Reporting* (with G. Melloni and R. Stacchezzini), 9th Interdisciplinary Workshop on Intangibles, Intellectual Capital and Extra-Financial Information, Copenhagen, Denmark, September 26-27, 2013
— *Disclosing Business Model in the «Integrated Report»: Evidence From European Early Adopters* (with G. Melloni and R. Stacchezzini), AIDEA Bicentenary Conference, Lecce, 19-21 September, 2013
— *Accounting for natural disasters: involving flooded people into calculative practices* (with G. Leoni and R. Stacchezzini), APIRA, Seventh Asia Pacific Interdisciplinary Research in Accounting Conference, Kobe, 26-28 July, 2013
— *Why Do Companies Adopt an Integrated Report? First Insights into a Legitimacy Theory Explanation* (with G. Melloni and R. Stacchezzini), Financial Reporting Workshop, Rome, 13-14 June, 2013
— *Accounting and accountability in a natural disaster recovery* (with G. Leoni and R. Stacchezzini), SIDREA Conference on "Innovare per crescere: quali proposte per il governo e l'amministrazione delle aziende?", Modena and Reggio Emilia University, 27-28 November, 2012.
— *"Governmentality rationales and calculative devices: The rejection of a seventeenth century territorial barter proposed by the King of Spain*" (with G. Leoni and R. Stacchezzini), in *Accounting History*, *Special Issue "Accounting and the State"*, vol. 17, no. 4, 2012
— *Organization of Music Events, Accounting Change and Power Stability During the Last Years of the Duchy of Mantua (Late 1600, Early 1700)*, (with R. Stacchezzini), Accounting History Review Conference, Cardiff University, Cardiff, 12-13 September, 2011
— *Signs of network entrepreneurship in inland territories of modern Northern Italy (1550-1700)* (with E. Demo, A. Lionzo and R. Stacchezzini), Accounting History Review Conference, Cardiff University, Cardiff, 12-13 September, 2011

— *Organization of Music Events, Accounting Change and Power Stability During the Last Years of the Duchy of Mantua (Late 1600, Early 1700)* (with P. Besutti and R. Stacchezzini), 34rd Annual Congress of European Accounting Association, Rome, 20-22 April, 2011
— *The insurers' impairments: write-off policies in Italy and UK*, (with G. Leoni and R. Stacchezzini), 2° SIDREA Conference 2010, "I risultati aziendali: significato, misurazione, comunicazione", Naples University "Federico II", 1-2 December, 2010
— *Intangible asset impairments in times of crisis: the insurers' accounting policies*, (with G. Leoni and R. Stacchezzini), paper presented and awarded at the *6th Interdisciplinary workshop on Intangibles, intellectual capital and extra-financial information*, Catania, September 30 – October 1, 2010
— *Governamentality rationales and calculative devices: the rejection of a territorial barter proposed by the King of Spain (XVII Century)* (with G. Leoni and R. Stacchezzini) – *6th Accounting History International Conference,* Wellington, New Zealand, 18-20 August, 2010.
— *Intangible assets and purchase price allocation in the insurance sector: comparing U.K. and Italian listed companies*, (with R. Stacchezzini), EAA Conference, 33rd Annual Congress, Istanbul, May 19-21, 2010
— *Il ruolo dell'università nel rapporto tra impresa e lavoro*, in Vv. Aa., *Scritti in onore di Vittorio Coda*, Egea, Milan, 2010
— *Accounting for intangible assets in the insurance sector: the UK and Italian listed companies' policies* (with R. Stacchezzini), *5th Worskshop on visualising, measuring and managing intangibles and intellectual capital,* Dresden, 8-9 October, 2009
— *L'identificazione e la disclosure delle risorse immateriali nei gruppi assicurativi: evidenze dalle operazioni di business combination* (with R. Stacchezzini), Annual AIDEA Conference on "Le risorse immateriali nell'economia delle aziende", Ancona, 24-25 September 2009
— *The disclosure of risk and return in the financial statements of insurance companies in Italy: The case of financial* instruments (with S. Pucci), 3rd European Risk Conference "Risk and Accounting", London, 3-4 settembre 2009
— *Managers' discretion in purchase price allocation: a comparison between U.K. and Italian insurers* (with R. Stacchezzini), Conference on Money, Economy and Management, London, 9-10 July 2009
— *La disclosure dei contratti assicurativi*, in Vv.Aa. (ed. L. Rinaldi), *L'applicazione degli Ias/Ifrs. Analisi della trasparenza nei bilanci consolidati delle società quotate*, Il Sole 24 ore, Milan, 2009
— *Literature review sugli effetti "corporate governance – performance aziendali"* (with R. Stacchezzini), in Vv.Aa. (ed. A. Taverna), *Il mercato trasparente. Corporate Governance Forum 1997-2007*, Il Mulino, Bologna, 2008
— *Gruppi aziendali e bilancio consolidato*, in Vv.Aa., *Il bilancio consolidato*, Il sole 24 ore Libri, Milan, 2008
— *Management and accounting for music crews: the case of the music organization in the duchy of Mantua (late 1600, early 1700)* (with P. Besutti and R. Stacchezzini), 5th Accounting History International Conference, Banff, 9-11 August 2007
— *Critical information for "DPF contracts" policyholders: evidence from Italian listed issuers* (with R. Stacchezzini), Fifth International Business Research Conference, Dubai, April 26-27, 2007, The International Review of Business Research Papers, Vol. 3, No. 5, 2007
— *Dualismi da superare nei bilanci delle compagnie di assicurazione. Prime indicazioni sui bilanci assicurativi Ias/Ifrs*, Conference "*Bilanci consolidati: prima applicazione degli Ias/Ifrs e best practices*", Milan, February 8th, 2007, "Il Sole 24 Ore", and published on the Conference proceedings.
— *Le relazioni tra informativa societaria, corporate governance e performance aziendale* (with R. Stacchezzini), in Vv.Aa. (ed. A. Taverna), *Qualità e trasparenza nell'informativa societaria.*

Il ruolo degli amministratori e del CFO, Corporate Governance Forum, Verona, 19 April 2006, Arel – PricewaterhouseCoopers, Milan, 2006.

— *Formazione esterna: tirocini, stage e studi all'estero* (with G. Fezzi), in Almalaurea (editor), *VIII Profilo dei laureati italiani. I primi figli della riforma*, Il Mulino, Bologna, 2006

— *Matching and Mismatching between Insurers' Assets and Liabilities: Emerging Patterns of "Shadow Accounting"* (with R. Stacchezzini), in Vv. Aa., *Emerging Issues in International Accounting & Business Conference 2006 – Proceedings*, Vol. 1, University of Padua, July 20-22, 2006, Cluep, Padova, 2006.

— *L'evoluzione del bilancio di esercizio verso i principi contabili internazionali*, Conference on "Il nuovo bilancio di esercizio", Vicenza, Verona University, 21 February, 2005.

— *Il ruolo del collegio sindacale in tema di bilancio tra riforma del diritto societario e principi contabili internazionali*, published on the proceedings of the Conference "Il Bilancio di esercizio. Dalla riforma del diritto societario all'attuazione delle direttive comunitarie", December 6th, 2004, Praudit, Verona, 2005

— *Paradigmi interpretativi dell'impresa contemporanea. Teorie istituzionali e logiche contrattuali*, Franco Angeli, Milan, 2004

— *Investitori istituzionali e* stakeholder *finanziari nella* governance *delle imprese*, in *Corporate Governance Forum*, Arel – PricewaterhouseCoopers, Milan, 2004

— *Profili competitivi, organizzativi ed economico-finanziari di imprese agro-alimentari: casi e problemi*, (editor with A.Tessitore), Franco Angeli, Milan, 2004. He is the autor of:
  — *Un modello interpretativo del sistema aziendale*
  — *Raggruppamento Brebo*
  — *Agricola Giuliani*
  — *Pizza Ice* (with Riccardo Stacchezzini)
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— *Lo sviluppo delle imprese nell'era della rivoluzione digitale*, in Antonio Tessitore, Alessandro Lai (editors) *Globalizzazione e Territorio. Il futuro di un sistema locale*, Franco Angeli, Milan, 2003

— *La "centralità" dell'impresa nei sistemi a rete locali*, 25° AIDEA Conference, *Competizione globale e sviluppo locale tra etica e innovazione*, Novara, October 4th, 2002

— *La regolazione dei gruppi tra paradossi coerenti ed urgenze informative*, in *Le imprese e la riforma del diritto societario*, *8° Corporate Governance Forum on Company Law*, Verona University – Arel – PricewaterhouseCopers, Milan 2002

— *Le sitazioni di equilibrio economico-finanziario di gruppo*, Franco Angeli, Milan, 2000-2003

— *Le differenze di conversione in condizioni di certezza di cambio per effetto dell'introduzione dell'euro*, in "Rivista dei dottori commercialisti", n. 2, 2000

— *L'impatto dell'euro sul sistema contabile e di bilancio: il trattamento delle differenze di conversione*, in "Rivista Veronese di Giurisprudenza e di Economia d'impresa", n. 3, 1998

— *Impresa e lavoro: quali insegnamenti dalle esperienze collaborative in Francia e Germania*, contenuto nel volume: Alessandro Lai (editor), *I rapporti tra impresa e lavoro: esperienze collaborative in Francia, Germania e Italia*, Egea, Milan, 1997

— *Il processo di sviluppo di una cooperativa agro-alimentare: il caso della "Latteria Centropadana"*, Franco Angeli, Milan, 1997

— *Il potenziale informativo delle rettifiche di consolidamento nell'analisi dell'assetto finanziario di gruppo*, in Vv.Aa., *Economia e Finanza Aziendale. Scritti in onore di Edoardo Ardemani*, Giuffrè, Milan, 1997

— *L'utilizzo dei valori originati da scambi infragruppo nella prospettiva dell'azionista*, in Vv.Aa., *Il bilancio consolidato nella prospettiva dell'azionista*, Giuffrè, Milan, 1997

— *La valutazione dell'Isola di Sardegna nell'ottica di una permuta internazionale (ai prodromi del secolo XVII)*, in Vv. Aa., *Atti del III Convegno Nazionale di Storia della Ragioneria*, Pacini, Pisa, 1997

— *Enterprise and labor. Lessons from collaborative experiences in France and Germany*, in "Economia aziendale. Four Monthly Review of the Accademia Italiana di Economia aziendale", Vol. XIV, n. 2, Aug. 1995
— *Riflessi finanziari dei processi di aggregazione fra cooperative*, in A. Lai, P. Manzonetto, A. Marchesi, R. Pieri, D. Rama, A. Tessitore, *Strategie di sviluppo e politiche finanziarie delle imprese cooperative agro-alimentari*, Franco Angeli, Milan, 1991
— *Le aggregazioni di imprese. Caratteri istituzionali e strumenti per l'analisi economico-aziendale*, Franco Angeli, Milan, 1990
— *L'analisi economico-finanziaria nelle cooperative di trasformazione: una proposta metodologica*, in "Finanza, imprese e mercati", I, n. 3, 1989
— *The cooperation in overcoming of enterprise crises: some experiences*, in "Economia aziendale. Four Monthly Review of the Accademia Italiana di Economia aziendale", Vol. VIII, n. 2, Aug. 1989, also in the Italian Language in Vv. Aa., *Imprenditorialità e cooperazione*, Giuffrè, Milan, 1990
— *Le imprese edili. Profili gestionali e modelli di simulazione economico-finanziaria* (edited by A. Bertoni, G. Brunetti, A. Lai, D. Olivieri, A. Tessitore, I. Tommasone), Cedam, Padova, 1989
— *Natura e caratteri del fabbisogno finanziario netto delle gestioni edili*, in "Problemi di gestione dell'impresa. Raccolta di studi e di ricerche", Vita e Pensiero, in 3/86 and n. 5/88.

Verona, September 15, 2025