



UNIVERSITÀ
di VERONA

Cristina Florio
Associate Professor of Accounting



CURRICULUM VITAE

ACADEMIC CAREER

Academic position

Associate Professor of Accounting, University of Verona, February 2019-Present. Certificate of eligibility (Abilitazione Scientifica Nazionale) as Full Professor since 2021.

Assistant Professor of Accounting, with tenure, University of Verona, October 2011-February 2019. Certificate of eligibility (Abilitazione Scientifica Nazionale) as Associate Professor since 2017.

Adjunct Professor of Financial Accounting and Business Evaluation at the Catholic University of Sacred Heart (Cremona), October 2014-April 2019.

Assistant Professor of Accounting, University of Verona, Department of Business Administration, October 2008-September 2011.

July 2007: Research consultancy contract for an empirical study on consolidation areas according to IAS/IFRS accounting standards, commissioned by the Department of Business Studies at the University of Verona, Vicenza campus.

Research interests

Financial Accounting; Corporate Reporting; Auditing; Enterprise Risk Management; Accounting History.

Invited conferences and workshops

Guest speaker at the 7th Edition of Research Seminar Days "Exploring New Frontiers in Economics, Finance and Management" at the University of Economics in Katowice (Poland), March 8-10, 2022.

On-line Workshop: "Statistical tests for structural breaks – An application from the Accounting field".

Guest speaker at the 11th International Week (online), Faculty of Economics, VSB - Technical University of Ostrava, Czech Republic, October 5-9, 2020. Topic: "The "Publish or Perish" Game: The Author-Reviewer Interaction".

Guest speaker at the 1st Edition of Research Seminar Days "Exploring New Frontiers in Economics, Finance and Management" at the University of Economics in Katowice (Poland), March 8-11, 2020.

On-line Workshop: "How to write a professional review response?".

Panelist to the event organized by CONSOB "La qualità dell'audit: quale ruolo per l'Audit committee?", Rome, September 27, 2019. Topic: "Rapporti tra Audit Committees e revisori, esperienze operative, expectation gap e questioni aperte".

Department of Management

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Keynote speaker at the XVIII USP International Conference in Accounting, School of Economics, Business and Accounting, University of Sao Paulo (Brazil), July 25-27, 2018. Topic: "Enterprise Risk Management and Firm Performance".

Keynote speaker at the IV USP Doctoral Consortium on Research in Accounting, School of Economics, Business and Accounting, University of Sao Paulo (Brazil), July 24-25, 2018. Topic: "The Association between Enterprise Risk Management and Firm Performance. Insights from the interaction with Review(er)s".

Research seminar presenter at Portsmouth Business School, Portsmouth University (UK), November 22, 2017. Topic: "The value relevance of goodwill-related accounting measures in the EU banking industry".

Guest speaker at the Scientific Seminar "Towards research excellence in Finance – New challenges" at the University of Economics in Katowice (Poland), October 24-25, 2017. Topics: "Writing a good research paper: The case on quantitative empirical analysis"; "Writing a good research paper: The peer review process".

International visiting experience

Visiting at North Carolina State University (Raleigh, USA) for research meetings on Enterprise Risk Management with the "ERM Initiative" Research Group, January 2017.

Visiting in Knoxville (Tennessee, USA) for research team working on the project "Auditor Rotation, Audit Quality and Audit Fees" with Giorgio Gotti (University of Massachusetts, Boston) and Stacy Mastrolia (Bucknell University, Pennsylvania, July 2010.

Visiting Ph.D. Student at the London Business School (UK) to develop the research program "Earnings management and goodwill impairment test in Italy and United Kingdom", August-October 2007.

Education and training

Laboratory on Research Methods for Business "Enterprise Risk Management and Financial Performance in SMEs - Application of Structural Equation Modelling in Practice", University of Verona, March 4-18, 2022.

Spring School in Business, Management & Organizational Research "Configurational Analyses, Comparative Approaches and Natural Experiments", University of Turin, April 15-18, 2019.

English Medium Instruction Lab, University of Verona, February-May 2019.

Erasmus Staff Training Week, University of Katowice (PL), October 2017.

First European Colloquium on Qualitative Research Methods in Business and Accounting, University of Verona, July 14-15, 2015.

Research seminars and workshops at the University of Verona, Padova and Venezia.

SIDEA Summer School on Panel Data and Hierarchical Models, University of Calabria, September 2-6, 2013.

Ph.D. in Accounting and Business Administration, University of Verona (Italy), May 2010. Dissertation: "Le politiche di earnings management applicate all'impairment test: evidenze empiriche in Italia e nel Regno Unito" (Earnings management practices on the impairment test: Empirical evidence in Italy and the UK). Ph.D. Coordinator: Prof Alessandro Lai. Ph.D. Supervisor: Prof Silvano Corbella.

STATA Course, University of Verona, 2009-2010.

SIDREA Doctoral Colloquium, University of Piemonte orientale, Novara, May 22, 2009.

AIDEA School on Research Methodology, University of Venice, Venezia, March 3-8, 2008.

Ph.D Seminar on Accounting History, Certosa di Pontignano, Siena, May 25-27, 2006.

Degree in Business Studies, University of Verona (Italy), February 2005. Thesis: "L'impairment test dell'avviamento nei gruppi: il problema dell'identificazione delle cash-generating units" (Goodwill impairment testing within groups of companies: The issue of identifying cash-generating units). Supervisor: Prof Antonio Tessitore. Full grades cum laude.

School leaving certificate obtained at Istituto Tecnico Commerciale Guido Piovene in Vicenza. Specialization on Foreign Trade. Final mark 100/100.

RESEARCH

PUBLICATIONS AND CONFERENCE PAPERS

Scientific international journals

- C. Florio (2024). A structured literature review of empirical research on mandatory auditor rotation, *Journal of International Accounting Auditing and Taxation*, 55: 100623.
- C. Florio, F. Rossignoli (2024). M&A disclosure post-global financial crisis: The influence of family ownership, *International Journal of Accounting, Auditing and Performance Evaluation*, 20(3-4): 291-318.
- R. Stacchezzini, C. Florio, A. Sproviero, and S. Corbella (2023). Reporting challenges and organisational mechanisms of change: A Latourian perspective on risk disclosure of a pioneer company in integrated reporting, *Journal of Accounting & Organizational Change*, 19(2): 226-249.
- T. Henschel, C. Florio, S. Jharni, and M. Stellmacher (2022). The impact of corporate social responsibility on advancing the enterprise risk management performance relationship in small and medium-sized enterprises, *Journal of the International Council for Small Business*, 3(4): 321-328.
- M. K. Hassan, C. Florio, B. Abu Abbas (2022). Corporate Governance, Transparency, and Performance: Empirical Evidence from the UAE, *Afro-Asian Journal of Finance and Accounting*, 12(3): 312-344.
- C. Florio, G. Gotti, and R. Stacchezzini (2021). New challenges in reporting on Corporate Governance, *Journal of Management and Governance*, 25: 1-5.
- C. Florio, A.F. Sproviero (2021). Repairing legitimacy through discourses: Insights from the Volkswagen's 2015 diesel scandal, *Meditari Accountancy Research*, 29(3): 524-542.
- S. Corbella, C. Florio, A.F. Sproviero, and R. Stacchezzini (2019). Integrated reporting and the performativity of intellectual capital, *Journal of Management and Governance*, Special Issue "The Role of Intellectual Capital and Integrated Reporting in Management and Governance: A Performative Perspective", 23(2): 459-483.
- R. Stacchezzini, C. Florio, A.F. Sproviero, and S. Corbella (2019). An intellectual capital ontology in an integrated reporting context, *Journal of Intellectual Capital*, Special Issue "Extending Intellectual Capital through Integrated Reporting", 20(1): 83-99.
- C. Florio, A. Lionzo, and S. Corbella (2018). Beyond Firm-Level Determinants: The Effect of M&A Features on the Extent of M&A Disclosure, *Journal of International Accounting Research*, 17(3): 87-113.
- C. Florio and G. Leoni (2017). Enterprise risk management and firm performance: The Italian case, *The British Accounting Review*, Special Issue "Accounting and Risk", 49(1): 56-74.
- G. Leoni and C. Florio (2015). A comparative history of earnings management literature from Italy and the US, *Accounting History*, 20(4): 490-517.

S. Corbella, C. Florio, G. Gotti, and S. Mastrolia (2015). Audit Firm Rotation, Audit Fees and Audit Quality: The Experience of Italian Public Companies, *Journal of International Accounting, Auditing and Taxation*, 25: 46-66.

S. Corbella, C. Florio, and F. Rossignoli (2013). IFRS Adoption in Italy: Which Effects on Accounting Figures and Subjectivity?, *Accounting and Finance Research*, 2(4): 130-148.

S. Corbella and C. Florio (2010). Issues arising for accounting harmonization: The case of stock options in Italy, *Accounting Forum*, 34(3-4): 184-195.

A. Tessitore, S. Corbella, A. Lionzo, and C. Florio (2007). Incentives and Governance Mechanisms Involved in Consolidation Decisions: Evidence from Italian Listed Companies. *Journal of Business and Policy Research*, 3(2): 139-149.

Scientific national journals

F. Bavagnoli, C. Florio e L. Gelmini (2012). Gli amministratori indipendenti: alcuni spunti per un possibile miglioramento, *Il Nuovo Diritto delle Società*, 10(21): 183-200.

C. Florio and L. Gelmini (2010). Goodwill and cash-generating units: some evidence from the bank industry, *IR Top – Journal of Investor Relations*, 2/3: 21-25.

C. Florio (2007). Impairment test dell'avviamento e big bath earnings management: alcuni riscontri empirici. *Rivista dei dottori commercialisti*, 6: 1197-1210.

C. Florio (2007). Il whistleblowing nella letteratura internazionale: aspetti definitori e fattori determinanti, *Rivista dei dottori commercialisti*, 5: 45-61.

Professional journals (accepted by Editorial Board)

C. Florio und R. Quick (2016). Besonderheiten der Wirtschaftsprüfung in Italien, *WPK Magazin*, 4: 42-48.

C. Florio e A. Nardi Zoccante (2016). La pianificazione dei flussi di cassa: un modello applicativo, *Amministrazione e Finanza*, 3: 60-70.

Books

M. Kend, G. Leoni, C. Florio, and S. Gaia (2023). *Statutory Audits in Europe. Latest Reforms and Future Challenges*, Routledge, UK.

C. Florio, M. Wieczorek-Kosmala, P. M. Linsley, and P. Shrives (Eds.) (2022). *Risk Management - Insights from Different Settings*, Risk, Governance, and Society Series, Volume 20, Springer Nature, Cham.

C. Florio (2020). *La disclosure delle operazioni di aggregazione aziendale. Qualità e fattori determinanti*, Franco Angeli, Milano.

C. Florio (2011). *La verifica di impairment nella prospettiva delle politiche di earnings management. Profili teorici ed evidenze empiriche*, Franco Angeli, Milano.

Book chapters

C. Florio, S. Panfilò, and S. Fiandrino (2025). ESG performance, corporate governance mechanisms, and ESG risk rating: Evidence from Europe, in N. Castellano, F. De Luca, G. D'Onza, M. Maffei, and A. Melis (Eds), *Environmental, Social, Governance (ESG) – Risk, Performance, Monitoring*, SIDREA Series in Accounting and Business Administration, Springer, Cham.

C. Florio and L. Brotto (2024), Enterprise Risk Management and resilience in SMEs during COVID-19 pandemic: The case of Italian dealerships, in S. Durst and T. Henschel (Eds), *Small and Medium-Sized Enterprise (SME) Resilience - Strategies for Risk and Crisis Management*, Management for Professionals Series, Springer Nature, Cham.

- S. Corbella, C. Florio, and G. Greco (2023). Write-Down for Impairment Losses, in A. Incollingo and A. Lionzo (Eds), *The European Harmonization of National Accounting Rules - The Application of Directive 2013/34/EU in Europe*. SIDREA Series in Accounting and Business Administration, Springer Verlag.
- C. Florio, G. Leoni, and A.F. Sproviero (2022). Digital Narrative Reporting and Legitimation Tactics in Dieselgate Time(s), in M. Marzouk and K. Hussainey (Eds), *Corporate Narrative Reporting: Beyond the Numbers*, Routledge.
- C. Florio (2022). Lessons learnt and directions for future research on risk and risk management in diverse settings, in C. Florio, M. Wieczorek-Kosmala, P. Linsley and P. Shrives (Eds), *Risk Management – Insights from Different Settings*, Risk, Governance, and Society Series, Volume 20, Springer Nature, Cham.
- C. Florio, F. Rossignoli, and G. Melloni (2022). Drivers of risk management in Small and Medium Enterprises: Which corporate governance features matter?, in C. Florio, M. Wieczorek-Kosmala, P. Linsley and P. Shrives (Eds), *Risk Management – Insights from Different Settings*, Risk, Governance, and Society Series, Volume 20, Springer Nature, Cham.
- C. Florio, A.F. Sproviero, R. Stacchezzini, and S. Corbella (2022). Setting up risk disclosure in integrated reports: Case-study insights, in C. Florio, M. Wieczorek-Kosmala, P. Linsley and P. Shrives (Eds), *Risk Management - Insights from Different Settings*, Risk, Governance, and Society Series, Volume 20, Springer Nature, Cham.
- C. Florio and A.F. Sproviero (2020). The will to accountability in the Volkswagen dieselgate, in D. Vrontis, Y. Weber, and E. Tsoukatos (Eds), 13th Annual Conference of the EuroMed Academy of Business - Business Theory and Practice across Industries and Markets, EuroMed Press, pp. 456-468.
- Sproviero A.F. and C. Florio (2019). A critical discourse analysis of the Volkswagen letter to shareholders after the Dieselgate scandal, in F. Culasso and M. Pizzo (a cura di), *Identità, innovazione e impatto dell'azienalismo italiano. Dentro l'economia digitale*, Collane@UniTo, Torino, pp. 429-437.
- A. Linke and C. Florio (2019). Enterprise Risk Management measurement: Insights from an interdisciplinary literature review, in P. Linsley, P. Shrives, and M. Wieczorek-Kosmala (Eds), *Multiple Perspectives in Risk and Risk Management – ERRN 8th European Risk Conference 2018, Katowice, Poland, September 20-21*, Springer Proceedings in Business and Economics.
- A.F. Sproviero, C. Florio, R. Stacchezzini and S. Corbella, (2018). Integrated reporting and the malleable disclosure of intellectual capital, in S. Corbella, L. Marchi e F. Rossignoli (a cura di), *Nuove frontiere del reporting aziendale. La comunicazione agli stakeholders tra vincoli normativi e attese informative*, Franco Angeli, Milano, pp. 901-916.
- C. Florio, G. Melloni, and F. Rossignoli (2018). Corporate Governance and Enterprise Risk Management: Evidence from SMEs, in S. Corbella, L. Marchi e F. Rossignoli (a cura di), *Nuove frontiere del reporting aziendale. La comunicazione agli stakeholders tra vincoli normativi e attese informative*, Franco Angeli, Milano, pp. 967-995.
- C. Florio, A. Lionzo, and R. Coppe Pimentel (2018). A neglected relationship: The value relevance of goodwill-related accounting measures in the European banking industry, in Schillaci E. (Ed), *Tendenze nuove negli studi economico-aziendali. L'evoluzione dei rapporti azienda-società*, pp. 53-76.

- C. Florio and A.F. Sproviero (2017). Restoring legitimacy in the aftermath of corporate scandals: A multiple case-study analysis on CSR initiatives, in D. Vrontis, Y. Weber, and E. Tsoukatos (Eds), *10th Annual Conference of the EuroMed Academy of Business – Global and national business theories and practice: bridging the past with the future*, Euromed Press, pp. 590-603.
- S. Corbella e C. Florio (2016). Una scelta (apparentemente) scontata: l'aliquota fiscale di riferimento, in AA.VV. (a cura di S. Corbella), *La fiscalità nelle valutazioni d'azienda*, Studi di valutazione d'azienda – Collana SIDREA, Giuffré, Milano, pp. 1-18.
- C. Florio and G. Melloni (2015). Impression management strategies in the Letter to Shareholders: empirical evidence from Italian listed firms, in D. Vrontis, Y. Weber, E. Tsoukatos (Eds), *8th Annual Conference of the EuroMed Academy of Business – Innovation, Entrepreneurship and Sustainable Value Chain in a Dynamic Environment*, pp. 852-863.
- C. Florio, S. Corbella, and A. Lionzo (2015). Cross-border M&A and Goodwill Impairment Losses: Some Preliminary Evidence, in D. Vrontis, Y. Weber, and E. Tsoukatos (Eds), *8th Annual Conference of the EuroMed Academy of Business – Innovation, Entrepreneurship and Sustainable Value Chain in a Dynamic Environment*, pp. 2535-2537.
- S. Corbella, C. Florio, A. Incollingo e A. Micucci (2014). Come affrontare l'incertezza nel business planning, in AA.VV. (a cura di S. Marasca), *I principali fattori di incertezza nella valutazione d'azienda – Identificazione, analisi e modelli di gestione*, Studi di valutazione d'azienda – Collana SIDREA, Giuffré, Milano, pp. 27-75.
- C. Florio e G. Leoni (2013). Risk management e performance aziendale: alcune evidenze empiriche, in A. Lai (a cura di), *Il contributo del sistema di prevenzione e gestione dei rischi alla generazione del valore d'impresa*, Franco Angeli, Milano, pp. 82-112.
- C. Florio e G. Leoni (2013). Il risk management nelle società italiane quotate, in A. Lai (a cura di), *Il contributo del sistema di prevenzione e gestione dei rischi alla generazione del valore d'impresa*, Franco Angeli, Milano, pp. 47-81.
- G. Leoni e C. Florio (2013). Prospettive di analisi e modelli di misurazione del risk management, in A. Lai (a cura di), *Il contributo del sistema di prevenzione e gestione dei rischi alla generazione del valore d'impresa*, Franco Angeli, Milano, pp. 19-46.
- C. Florio and G. Leoni (2013). Earnings management research: Italian convergence towards US, In AA.VV., *XXXVI AIDEA Conference – The firm's role in the economy: Does a growth-oriented business model exist?*, Cacucci Editore, Bari, pp. 1-36.

Reports

- M. Kend, G. Leoni, C. Florio, and S. Gaia (2021). "EU Audit Reforms: Analysing Different Impacts in the UK and Italy", ICAEW Report, available [online](#).

Conference proceedings

- S. Corbella, C. Florio, A.F. Sproviero, and R. Stacchezzini (2017). Integrated Reporting and the "Valuing" of Intellectual Capital: A Performative Perspective, *13th Interdisciplinary Workshop on «Intangibles & Intellectual Capital». Value creation, integrated reporting and governance*, Ancona, Italy, September 21-22, pp. 1-27.
- Tessitore, S. Corbella, A. Lionzo, and C. Florio (2007). Incentives and Governance Mechanisms Involved in Consolidation Decisions: Evidence from Italian Listed Companies, *Proceedings of the Fifth International Business Research Conference 2007 – Strands of Development*, Dubai, United Arab Emirates, April 26-27 pp. 1-9.

Conference papers (last 5 years)

- C. Florio, and R. Nastari, "Risk Governance and Environmental Decoupling", 20th EIASM Interdisciplinary Conference on 'Intangibles, Sustainability, and Value Creation – Reporting, Management and Governance', September 18-19, 2025, University of Modena and Reggio Emilia, Modena, Italy.
- C. Florio, and R. Nastari, "Governance Risk Management and Environmental Performance, Disclosure, and Decoupling", 11th European Risk Conference "Risk Management Challenges in Times of Change", September 11-12, 2025, Berlin, Germany.
- S. Corbella, C. Florio, A. Lai, M. D'Onofrio, F. Rossignoli, and R. Stacchezzini, "The materiality assessment in sustainability reporting: A structured literature review", *47th Annual Congress of the European Accounting Association*, May 28-30, 2025, Rome, Italy.
- C. Florio, S. Fiandrino, and S. Panfilo, "ESG-Based Compensation and Corporate Social Risk: The Mediating Effect of Corporate Social Performance", *47th Annual Congress of the European Accounting Association*, May 28-30, 2025, Rome, Italy.
- C. Florio, S. Fiandrino, and S. Panfilo, "ESG-based executive compensation policy and corporate ESG risk rating: International evidence", *European Risk Research Network (ERRN) – 10th European Risk Conference: Global Risk Challenges*, September 28-29, 2023, Bari, Italy.
- T. Henschel, C. Florio, and M. Stellmacher, "The impact of enterprise risk management and risk propensity on advancing the corporate social responsibility in small and medium-sized enterprises", *European Risk Research Network (ERRN) – 10th European Risk Conference: Global Risk Challenges*, September 28-29, 2023, Bari, Italy.
- C. Florio, S. Fiandrino, and S. Panfilo, "ESG-based executive compensation policy and corporate ESG risk rating: International evidence", *European Risk Research Network (ERRN) – 10th European Risk Conference: Global Risk Challenges*, September 28-29, 2023, Bari, Italy.
- C. Florio, S. Fiandrino, and S. Panfilo, "ESG-based executive compensation policy and corporate ESG risk rating: International evidence", *Meditari Accountancy Research Conference 2023*, September 14-15, 2023, Verona, Italy.
- C. Florio and F. Rossignoli, "M&A Disclosure after the Global Financial Crisis: Does Family Ownership Matter?", *Meditari Accountancy Research Conference 2023*, September 14-15, 2023, Verona, Italy.
- C. Florio, "A Structured Literature Review of Empirical Research on Mandatory Auditor Rotation", *2023 Joint Midyear Meeting of the AIS, SET and International Sections*, January 26-28, 2023, Las Vegas, Nevada.
- J. Błach, M. Wieczorek-Kosmala, and C. Florio, "Determinants of Cash Holders Decisions: A Risk Management Perspective", *10th Annual Conference Risk Governance – Courageous Risk Governance: Enabling Resilience, Autonomy, and New Thinking*, October 27-28, 2022, Siegen, Germany.
- C. Florio, "M&A Disclosure and its Drivers: Any Impact from the Global Financial Crisis?", *2022 American Accounting Association Annual Meeting - Growing our Impact*, August 1-3, 2022, San Diego, California.
- T. Henschel, C. Florio, "The Impact of Corporate Social Responsibility on Advancing the Enterprise Risk Management Performance Relationship in Small and Medium-sized Enterprises: The case of Germany and Italy", *2022 International Council For Small Business (ICSB) World Congress*, July 5-8, 2022, Washington, District of Columbia.

C. Florio, "Is there any change in M&A Disclosure and its Determinants after the GFC? Evidence from the Italian setting", *2022 International Accounting Section Midyear Meeting*, January 27-29 and February 4-5, 2022, Virtual.

M. Kend, G. Leoni, C. Florio, "Audit reforms and their differential impacts in Italy and the UK", *International Women's Day Conference in Economics, Finance and Management*, March 8, 2021, University of Economics in Katowice, Poland, Virtual.

M. Kend, G. Leoni, C. Florio, "Differential post-reform impacts: U.K. and Italian auditors' experience after the implementation of the EU Audit Directive (2016)", *2021 International Accounting Section Midyear Meeting*, January 28-30, 2021, Virtual.

C. Florio and A.F. Sproviero, "The Will to Accountability in the Volkswagen Dieselgate", *13th Annual Conference of the Euromed Academy of Business – "Business Theory and Practice Across Industries and Markets"*, September 9-10, 2020, Virtual.

C. Florio, A. Lionzo, and R. Coppe Pimentel, "Are goodwill-related accounting measures value relevant? Evidence from the European banking industry", *2020 Joint Midyear Meeting of the AIS, SET and International Sections (AAA)*, January 23-25, 2020, Orlando, Florida.

RESEARCH GRANTS AND FUNDINGS

National and international grants

Research project "Data Integration of Survey & Reporting Information" within the Spoke 5 "Innovation: Ecosystems for Circular Economy", GRINS – Growing resilient, inclusive and sustainable.

Project manager: Prof Alessandro Lai (University of Verona).

Other research units (project managers): University of Torino (Prof Francesco Quatraro, Principal Investigator); University of Ferrara (Prof Massimiliano Mazzanti), Gran Sasso Science Institute (Prof Paolo Veneri), University of Trento (Prof Sandro Montresor), University of Campania Luigi Vanvitelli (Prof Claudia Cantabene)

Other participants from the University of Verona: Silvano Corbella, Francesca Rossignoli, Riccardo Stacchezzini.

Financing body: Next Generation EU, MIUR (Italian Ministry for Research) PNRR.

Duration: June 2024 – September 2025.

Funds: € 80,000 (provisional).

Research project of national interest (PRIN PNRR) 2022, "The reporting of sustainability and the sustainability of reporting: standards, connectivity and ratings in the aftermath of the EU CSRD".

Project manager: Prof Alessandro Lai (University of Verona).

Other research units (project managers): University of Modena and Reggio Emilia (Prof Laura Girella, Principal Investigator); University of Ferrara (Prof Stefano Zambon).

Other participants from the University of Verona: Silvano Corbella, Francesca Rossignoli, Riccardo Stacchezzini.

Financing body: MIUR (Italian Ministry for Research).

Duration: 2 years.

Funds: € 92,475 (provisional).

Research project of national interest (PRIN) 2022, "Rethinking Corporate Reporting as an open platform for pursuing «Sustainable Success»".

Project manager: Prof Alessandro Lai (University of Verona).

Other research units (project managers): University LUISS Guido Carli (Prof Cristiano Busco, Principal Investigator); Bocconi University (Prof Ariela Caglio); University of Siena (Prof Angelo Riccaboni).

Other participants from the University of Verona: Silvano Corbella, Francesca Rossignoli, Riccardo Stacchezzini.

Financing body: MIUR (Italian Ministry for Research).

Duration: 2 years.

Funds: € 74,020.

Programme of the Polish National Agency for Academic Exchange Strategic Partnerships – NAWA 2021, “International Centre of Research Excellence in Transition of Coal Regions”.

Project manager: Prof Monika Wieczorek-Kosmala, University of Economics in Katowice (Poland).

Partner: Department of Business Administration – University of Verona, Italy.

ICAEW Thought Leadership Initiative, 2018, “A Comparative Analysis of How Auditors Have Been Impacted by the UK (Advanced Regulation) and Italian (EU Directive) Audit Reforms”.

Project manager: Prof Michael Kend, RMIT University, Melbourne (Australia).

Other participants: Silvia Gaia, University of Essex (UK), Giulia Leoni (RMIT University, Melbourne, Australia).

Financing body: Institute of Chartered Accountants of England and Wales’s charitable trusts.

Duration: 11 months.

Funds: £3,825.

Research project of national interest (PRIN) 2009, “The contribution of the risk management system to firm value”.

Project manager: Prof Alessandro Lai (University of Verona).

Other research units (project managers): University of Siena (Prof Angelo Riccaboni, national scientific coordinator); University of Naples “Federico II” (Prof Simona Catuogno); University of Padua (Prof Saverio Bozzolan); University of Udine (Prof Franco Cescon).

Other participants from the University of Verona: Silvano Corbella, Ugo Lassini, Giulia Leoni, Andrea Lionzo, Ludovico Mantoan, Francesca Rossignoli, Riccardo Stacchezzini.

Financing body: MIUR (Italian Ministry for Research).

Duration: 2 years.

Funds: € 31,243.

Research project of national interest (PRIN) 2007, “Business combinations and quality of disclosure to financial markets”.

Project manager: Prof Antonio Tessitore (University of Verona), national coordinator.

Other research units (project managers): University of Piemonte Orientale “Amedeo Avogadro” (Prof Maura Campa; University of Turin (Prof Flavio Dezzani).

Other participants from the University of Verona: Silvano Corbella, Ugo Lassini, Andrea Lionzo.

Financing body: MIUR (Italian Ministry for Research).

Duration: 2 years.

Funds: € 15,120.

Grants awarded by the University of Verona (with peer-review process)

Joint Project 2014, “The role of governance, internal control and risk management in enhancing SMEs managerialization”.

Project manager: Prof Silvano Corbella.

Other participants from the University of Verona: Lai Alessandro, Lionzo Andrea, Rossignoli Francesca, Stacchezzini Riccardo.

Other participants from the project partners: Andreoli Andrea, Avesani Carlo, Avesani Corrado, Frighetto Carlo, Giani Stefano, Girardi Domenico, Lizzio Gabriele, Pierobon Fabio.

Financing bodies: University of Verona, Confindustria Vicenza, and KPMG Advisory SpA.

Duration: 2 years.

Funds: € 48,950.

Grants awarded by private entities

Research program commissioned by PriceWaterhouse, 2009, “IFRS adoption by private companies: Opportunities, constraints, and financial effects in local provinces”.

Project manager: Prof Silvano Corbella (University of Verona).

Other participants: researchers of the Department of Business Administration, University of Verona.

Duration: 9 months.

Funds: € 10,000.

Scientific responsibility on research grants and scholarships

Scientific Coordinator, together with Prof Silvano Corbella, for a research grant (assegno di ricerca) of the Department of Business Administration, University of Verona. Project title: “The ‘epistemic authority’ of corporate reporting in the aftermath of socio-environment scandals”. Recipient: Alice Francesca Sproviero. Duration: 1 year since April 2019.

Scientific Coordinator for a scholarship of the Department of Business Administration, University of Verona. Project title: “The impact of EU audit reforms: A comparative analysis between Italy and the UK”. Recipient: Alice Francesca Sproviero. Duration: 1 month since March 2019.

AWARDS AND SCHOLARSHIPS

Grant for Visiting Scholars&Professors – incoming mobility for research and teaching purposes, University of Verona International Mobility Program, 2021. Invited Professor: Joanna Błach, University of Economics in Katowice (Poland). Research Project: Enterprise risk management (ERM) and financial strategy – A European perspective. Amount € 1,400.

Grant for the Erasmus+ Staff Mobility for Training, University of Economics in Katowice (Poland), March 7-11, 2022, online.

Grant for the Erasmus+ Staff Mobility for Training to attend the 5th International Week “New Frontiers in Finance and Accounting”, University of Economics in Katowice (Poland), October 23-27, 2017.

ANVUR Grant for fundamental research according to Law 232/2016, 2017. Amount € 3,000.

Special mention to the paper entitled “Integrated Reporting and the «Valuing» of Intellectual Capital: A Performative Perspective” (with R. Stacchezzini, A.F. Sproviero, and S. Corbella) at the 13th Interdisciplinary Workshop on «Intangibles & Intellectual Capital». Value creation, integrated reporting and governance, September 21-22, 2017, Ancona, Italy.

Best Pitch Award at the SIRCA's Pitching Research Symposium with the project “Risk management and firm performance: evidence from Australia” (with G. Leoni), February 26, 2016, Sidney, Australia. Media citation as “Pitch of the Week #37”, 2016 on LinkedIn.

University of Verona “Una tantum incentive” according to Law 240/2010, 2014. Amount € 4,242.

Best Paper Award to the paper “Risk management and firm performance: Preliminary evidence on the Italian case” (with G. Leoni) at 6th European Risk Conference – Multiple perspectives on risk management, September 4-5, 2014, Naples, Italy.

Best Paper Award in Management Studies to the paper “Incentives and Governance Mechanisms Involved in Consolidation Decisions: Evidence from Italian Listed Companies” (with S. Corbella, A. Lionzo, and A. Tessitore), 5th International Business Research Conference 2007 – Strands of Development, April 26-27, 2007, Dubai, UAE.

Ph.D scholarship, University of Verona, 2006-2009.

Award as Best Degree Thesis in Accounting in memory of Dr Alberto Zanetti, funded by PriceWaterhouseCoopers, May 12, 2006.

TEACHING EXPERIENCE (SUMMARY)

PhD programs

Course in Methodologies and methods for managerial sciences, Ph.D. in Circular Economy – Curriculum B. Circular Business Models, University of Trieste (Italy), since 2023.

Course in Classics in accounting, Interuniversity PhD in Accounting and Management, University of Verona, since 2022.

Seminar in Enterprise Risk Management and Firms' performance, Ph.D. course in Risk management and Performance, Ph.D. in Security, Risk and Vulnerability - Management and Security curriculum, University of Genoa (Italy), 2022. Corporate Governance, PhD in Economics and Management, University of Verona, 2014-2016.

Seminars: “External Auditing and Corporate Governance”; “Risk Management and Corporate Governance”.

Executive and MBA programs

Corporate Master in Finance and Risk Management – Marsh, MIB Trieste School of Management, 1st edition 2020, 2nd edition 2022, 3rd edition 2024.

Master Tips, University of Verona, 2021-2022.

Executive Master in Insurance and Finance, MIB Trieste School of Management, 2021.

Module: “Risk Management”

Member of the Scientific Committee and Lecturer for the Master in English for International Business and Global Affairs, University of Verona, 2019-2021.

Seminars: “Corporate reporting and performance analysis”.

Master in Internal Auditing and Compliance, University of Verona, since 2015.

Seminars: “Internal control system”; “International Financial Reporting Standards”.

Executive Master in Business Administration, Course of Financial Statement Analysis, Izmir University of Economics (Turkey), within the program “Erasmus + Staff Mobility for Teaching a.y. 2015/2016”.

Two-Year Preparation Course for Certified Public Accountants, Courses of Financial Accounting and Advanced Financial Accounting, University of Verona (in Verona and Vicenza), since 2006.

Master in Retail Management, Course of Accounting, University of Verona, 2009-2012.

Master in IP for SMEs – Internationalization Process for Small and Medium Sized Enterprises, Course of Organization, Accounting and Auditing, University of Verona, 2008-2009.

Master S.T.Ed.A.L., Course of Accounting and Management (Basic), University of Verona, 2006-2007.

Master's Degree education

Group Performance Analysis, University of Katowice (Poland), 2022 (English language).

Group Accounting and Performance, University of Verona (in Vicenza), since 2009 (English language).

Governance and Consolidated Financial Reporting, University of Verona (in Vicenza), since 2017

Financial Accounting and Business Evaluation, Catholic University of Sacred Heart (in Cremona), since 2014 (English language).

Group Administration and Consolidated Financial Statement, University of Verona, since 2009.

Business Evaluation, University of Verona, 2013-2014.

Bachelor's Degree education

Financial Accounting I, University of Verona, 2006-2014, 2019-present.

Financial Accounting II, University of Verona, 2009-2010.

Teaching Assistant for the courses in Financial Accounting I and II, 2006-2008.

Tutor for the courses in Financial Accounting I and II, University of Verona, 2005.

SERVICE (SUMMARY)

COMMITTEES AND MEMBERSHIPS

Roles in scientific communities

Director – Focusing on International, American Accounting Association, 2023-2026. 3-year rotational assignment. Elected.

Chair of the International Membership Advisory Committee, American Accounting Association, 2025-2026. Invited.

Member of the Membership Advisory Committee of the American Accounting Association, 2025-2026. Invited.

International Council Member-at-Large of the American Accounting Association, 2021-2023. 3-year rotational assignment. Elected.

Advisory Board, AAA International Accounting Section, 2022-2025. 3-year rotational assignment.

Co-Chair of the International Relations Committee of the AAA International Accounting Section, 2021-2022 and 2020-2021. 1-year rotational assignment.

International Liaison – Italy of the AAA International Accounting Section, 2019-2020 and 2020-2021. 1-year rotational assignment.

Scientific Committee of the European Risk Research Network since 2018.

International Relations Committee of the AAA International Accounting Section, 2016-2017. 1-year rotational assignment.

Co-Chair of the International Relations Committee of the AAA International Accounting Section, 2015-2016. 1-year rotational assignment.

Membership in scientific communities

Accademia Italiana Di Economia Aziendale (AIDEA) since 2017.

Società Italiana dei Docenti di Ragioneria e di Economia Aziendale (SIDREA) since 2016.

Società Italiana di Storia della Ragioneria (SISR) since 2016.

American Accounting Association (AAA) since 2015.

International Accounting Section (IAS) of the American Accounting Association (AAA) since 2015.

European Accounting Association (EAA) since 2007.

Accademia Italiana Di Economia Aziendale (AIDEA), Youth section, 2006-2007.

Conference scientific committees

Scientific Committee of the *11th European Risk Conference: Risk Management Challenges in Times of Change*, European Risk Research Network (ERRN), Hochschule für Technik und Wirtschaft, Berlin, Germany, September 11-12, 2025.

Scientific Committee of the *15th Financial Reporting Workshop*, University of Bari “Aldo Moro”, Bari, Italy, June 12-13, 2025.

Scientific Committee of the *14th Financial Reporting Workshop*, Catholic University of the Sacred Heart, Milan, Italy, June 20-21, 2024.

Scientific Committee of the *10th European Risk Conference: Global Risk Challenges*, European Risk Research Network (ERRN), University of Bari “Aldo Moro”, Bari, Italy, September 28-29, 2023.

Scientific Committee of the *13th Financial Reporting Workshop*, University of Firenze, Firenze, Italy, July 6-7, 2023.

Convenor of the *ERRN Webinar: Current Issues in Risk and Risk Management*, December 12, 2022.

Convenor of the *ERRN Webinar: Risk and risk management in diverse settings*, September 24, 2020.

Scientific Committee of the *8th European Risk Conference* of the European Risk Research Network, University of Economics in Katowice, Poland, September 20-21, 2018.

Conference scientific and organizing committees

Convenor of the *16th Financial Reporting Workshop*, University of Verona, Verona, Italy, June 18-19, 2026.

Panel-At-Large on Expanding the Resources of the AAA to Meet the Needs of Global Members, American Accounting Association Annual Meeting, Chicago, United States, August 6, 2025.

Scientific Committee of the *15th Financial Reporting Workshop*, University of Bari “Aldo Moro”, Bari, Italy, June 12-13, 2025.

Webinar on Sustainability Reporting in Europe: Embracing Double Materiality (Keynote speaker: Alessandro Lai, Professor of Accounting, University of Verona (Italy), and Chair of the Italian Organization for Business Reporting (O.I.B.R.) Management Board and Foundation), Webinar Series on Accounting Research and Education of the American Accounting Association, April 15, 2025.

Panel-At-Large on Embedding Artificial Intelligence in Accounting Classes, American Accounting Association Annual Meeting, Washington, DC, United States, August 13, 2024.

Scientific Committee of the *14th Financial Reporting Workshop*, Catholic University of the Sacred Heart, Milan, Italy, June 20-21, 2024.

Scientific Committee of the *10th European Risk Conference: Global Risk Challenges*, European Risk Research Network (ERRN), University of Bari “Aldo Moro”, Bari, Italy, September 28-29, 2023.

Organizing Committee of the *Meditari Accountancy Research Conference 2023*, University of Verona, Verona, Italy, September 14-15, 2023.

Scientific Committee of the *13th Financial Reporting Workshop*, University of Florence, Florence, Italy, June 6-7, 2023.

Organizer and Moderator of the *ERRN Webinar: Current Issues in Risk and Risk Management*, December 12, 2022.

Organizer and Moderator of the *AAA International Accounting Section Webinars*, 2020-2022.

Organizer and Moderator of the *ERRN Webinar: Risk and risk management in diverse settings*, September 24, 2020.

Scientific Committee of the *ERRN 8th European Risk Conference*, University of Economics in Katowice (Polonia), September 20-21, 2018.

National conference SIDREA 2018 – *Nuove frontiere del reporting aziendale. La comunicazione agli stakeholders tra vincoli normativi e attese informative*, University of Verona, Italy, September 13-14, 2018.

9th Accounting History International Conference “Accounting and Governance in Diverse Settings”, University of Verona, Italy, September 6-8, 2017.

XIII National Congress of the Italian Society of Accounting History, “Accounting, Banks and Financial Institutions: Insights from the past”, Mantua, Italy, November 24-25, 2016.

5th Financial Reporting Workshop, University of Verona, Italy, June 12-13, 2014.

EDITORIAL BOARD MEMBER, GUEST EDITOR, AND AD-HOC REFEREE

Editor

Co-editor of *Financial Reporting – Journal of Financial Communication* (since January 2023)

Springer volume “Risk and Risk Management in Diverse Settings – An Interdisciplinary Perspective, with M. Wieczorek-Kosmala, P. Linsley and P. Shrives (2021)

Member of editorial boards

Accounting Open

International Journal of Auditing

Journal of International Accounting, Auditing and Taxation

Studies in Risk and Sustainable Development

Guest editor

Journal of Management and Governance – Special Issue on "New Challenges in Reporting on Corporate Governance", with R. Stacchezzini and G. Gotti (2021)

Ad-hoc referee for international journals

Academy of Accounting and Financial Studies Journal

Accounting and Finance Research

Accounting and the Public Interest

Accounting, Auditing, and Accountability Journal

Accounting Forum

Accounting History – Special Issue on "Accounting's history in diverse industries and other settings"

Asian Social Science

Corporate Governance: An International Review

Corporate Governance: The International Journal of Business in Society

Economics and Business Letters

Emerging Markets Finance and Trade

Eurasian Business Review

Eurasian Economic Review
Financial Reporting
Financial Reporting and Accounting
Global Business and Economics Review
International Journal of Accounting
International Journal of Business Continuity and Risk Management
International Journal of Critical Accounting
International Journal of Economics and Accounting
International Journal of Economics and Management
International Journal of Entrepreneurship and Small Business
Journal of Accounting & Organizational Change
Journal of Applied Accounting Research
Journal of Financial Reporting and Accounting
Journal of International Accounting Research
Journal of International Accounting, Auditing and Taxation
Journal of Management and Governance
Journal of Risk and Financial Management
Meditari Accountancy Research
Production Planning & Control
Risk Analysis – An International Journal
The Journal of International Accounting

Ad-hoc referee for book series and book chapters

Book Series Springer/SIDREA
Book on Environment, Social, Governance (ESG): Risks, performances, monitoring (SIDREA Working Group on ESG)
Book series on Advanced Economic Issues, Faculty of Economics, VŠB-TU Ostrava, Czech Republic
Book series “Determinazione e comunicazione del valore nelle aziende” – sezione “Ricerche”, Giappichelli Editore (accredited by AIDEA)
Springer – Business and Economics section
Springer Book (Sidrea Series) – Nonfinancial disclosure and Integrated Reporting: Theoretical framework and empirical evidence.

Ad-hoc referee for conferences

11th European Risk Conference: Risk Management Challenges in Times of Change, European Risk Research Network (ERRN), 2025.
Journal of Accounting, Auditing and Finance Conference, 2024.
10th European Risk Conference: Global Risk Challenges, European Risk Research Network (ERRN), 2023.
Meditari Accountancy Research Conference, 2023.
American Accounting Association Annual Meeting, since 2022.
SIDREA National Conference, 2018.
AIDEA Conference, 2017.

Joint International Conference of the Journal of International Accounting Research (JIAR) and Accounting, Organizations & Society (AOS), 2016.

8th Accounting History International Conference – “Accounting's history in diverse industries and other settings”, 2015.

11th Conference of the Italian Chapter of AIS – “Digital Innovation and Inclusive Knowledge in Times of Change”, 2014.

SIDREA Conference “La dimensione etico-valoriale nel governo delle aziende”, 2014.

AAA International Accounting Section Midyear Conference, since 2011.

SCIENTIFIC ACTIVITIES WITHIN PH.D. PROGRAMS

Ph.D. evaluation committee

External examiner for the Ph.D. in Accounting, Management and Business Economics – XXXVI and XXXVII cycles, University “G. d'Annunzio” Chieti-Pescara, Italy, 2025.

External examiner for the Ph.D. in Management, University of Naples “Federico II”, Naples, Italy, 2025.

External examiner for the Doctoral School of Management Engineering and Real Estate Economics – XXXV cycle, Department of Management and Engineering, University of Padua, 2022.

External examiner for the PhD in Management and Innovation, Catholic University of the Sacred Heart, 2020.

Ph.D. reviewer and discussant

Discussant in the Ph.D. Colloquium (first-year students), Ph.D. in Business Administration and Management of the Universities of Pisa, Firenze and Siena, 2022.

External examiner of the Degree of Doctor of Philosophy, The Graduate School of Business Administration, Faculty of Commerce, Law and Management, University of the Witwatersrand, Johannesburg (South Africa), 2022.

Discussant at the IV USP Doctoral Consortium on Research in Accounting, School of Economics, Business and Accounting, University of São Paulo (Brazil), July 24, 2018.

Ph.D. students supervision

Co-supervisor of Tommaso Cortivo, PhD in Circular Economy, XL cycle, University of Trieste, Trieste, Italy, 2025-2027.

Co-supervisor of Alice F. Sproviero, Ph.D. program in Economics and Management, XXXI cycle, University of Verona, 2016-2019.

Contact person for Gianluca Zanellato, visiting PhD Student at the University of Verona in Vicenza from “Babes-Bolyai” University of Cluj-Napoca (Romania), September-November 2018.

Ph.D. committees

Member of the Ph.D. Committee in “Circular Economy” of the University of Trieste, since XXXIX cycle, 2023/2024.

Member of the Ph.D. Committee in “Scienze Economico Aziendali” of the University of Parma, XXVII cycle, 2011-2014.

Member of the Ph.D. Committee in “Economia e Direzione Aziendale” of the University of Verona, 2011-2014.

Ph.D. seminars organization

Chair of the Ph.D. Seminars in “Mandatory Disclosure Reform, Monitoring, and Executive Compensation” and “A Review of IFRS-Adoption Literature”, Guest Speaker Dr. Xi Li, Temple University (Philadelphia), June 30, 2015.

DEPARTMENTAL ENGAGEMENT

President of the Master’s Degree in Accounting and Business Management, Department of Management, University of Verona, 2024-2027 term.

Coordinator of the Laboratory of Methods for Business Research, Department of Management, University of Verona, 2019-2025.

Research committee of the Department of Management, University of Verona, 2021-present.

Teaching committee of the Department of Management, University of Verona, 2021-present.

Committee for web communications of the Department of Business Administration, University of Verona, 2018-2021.

Committee for the research quality assessment of the Department of Business Administration, University of Verona, 2016-2018.

Participant at Veneto’s Research Night with the poster “La comunicazione aziendale in situazioni di scandalo” (with A.F. Sproviero), September 29, 2017.

Committee for the teaching quality assessment of the Master’s Degree in International Economics and Business, Department of Economics, University of Verona, since 2016.

Committee for research merit awards (“Fondo di Solidarietà per il Merito”) of the Department of Business Administration, University of Verona, 2012-2016.

Chair and member of Committees for research grants and scholarships, University of Verona, since 2014.

Keynote Speaker at the Journal Club meeting on “Quantitative approach to research: from the research idea design to the discussion of results”, Department of Business Administration, University of Verona, February 22, 2012.

September 25, 2025

 Cristina Florio

In accordance with Regulation (EU) 2016/679 (GDPR) and Legislative Decree 196/2003 as amended by Legislative Decree 101/2018, I give my consent to the processing of my personal data for the purposes indicated.