

# Francesca Rossignoli

## *Curriculum Vitae*

### BIOGRAPHICAL NOTES

Born on 10<sup>th</sup> July 1982 in Bovolone (Verona) - Italy

### CURRENT AFFILIATIONS

*Associate Professor of Accounting*

Department of Management

University of Verona

Via Cantarane, 24

37129 Verona (Italy)

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*Adjunct Professor of Management and Accounting*

Catholic University of Sacred Heart

Faculty of Banking, financial and insurance sciences

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Webpage: <https://docenti.unicatt.it/ppd2/en/docenti/86261/francesca-rossignoli/profilo>

### ACADEMIC POSITIONS

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- **Associate Professor of Accounting**, University of Verona, since 2020. Certificate of eligibility (Abilitazione Scientifica Nazionale) as Full Professor since 2021.
- **Adjunct Professor of Accounting and Management** at the Catholic University of Sacred Heart (Milan), since 2021.
- **Senior Assistant Professor of Accounting, with tenure**, University of Verona, December 2017-2020.
- **Assistant Professor of Accounting**, University of Verona, Department of Business Administration, December 2012-November 2017.
- **Post-doc researcher**, University of Verona, Department of Business Administration, 2011.

### INTERNATIONAL VISITING EXPERIENCE

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- **Visiting scholar at the Florida State University** (Tallahassee, USA), August 2013. Research team work on the project “Do Accounting Standards Motivate Strategic Investment Behavior? A Cross-Sectional Comparison of Firm Strategic Investment Strategies in the U.S. GAAP and IFRS Reporting Environments”, with prof. Allison K. Beck.
- **Visiting scholar at the University of Tennessee** (Knoxville, USA), July – October 2011. Research team work on the project “Do consolidation accounting rules influence a parent’s ownership percentage of a subsidiary?”, with prof. Bruce K. Behn and Dr. Allison K. Beck
- **Visiting scholar at the University of Tennessee (Knoxville, USA)**, April – June, 2010. Research team work “What are the factors that determine whether or not a parent company has control of a subsidiary?”, with prof. Bruce K. Behn and Dr. Allison K. Beck
- **Visiting scholar at the University of Tennessee (Knoxville, USA)**, July – September 2009. Research

program “Related parties disclosure in the group reporting”, with prof. Bruce K. Behn

## EDUCATION & TRAINING

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### Education

- **Italian Certified Accountant**, since 2012
- **Ph.D. in Accounting and Business Administration**, University of Verona (Italy), May 2011
- **Master Degree in Economics and Business Law**, University of Verona (Italy), December 2006 Full grades cum laude
- **Bachelor Degree in Business Studies**, University of Verona (Italy), October 2004. Full grades cum laude

### Training

- **EDEN Doctoral Seminar on Empirical Financial Accounting Research**, Berlin, September 2016
- **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.
- **STATA Course**, University of Verona, 2009-2010
- **AIDEA School on Research Methodology**, University of Venice, Venezia, January 2010

## RESEARCH INTERESTS

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- Corporate Governance: Top management compensations; Compliance programs; Governance in companies’ networks
- Financial Accounting: Corporate disclosure and financial analysts’ forecast; Purchase Price Allocation in business combination
- Management and entrepreneurship: Strategic renewal in SMEs; Companies’ networks for sustainability business models; Entrepreneurial learning in family business

## PUBLICATIONS

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### ACADEMIC JOURNALS

- Rossignoli, F. and Tommasi, N. (2025) Abnormal accrual estimation: an automation data analysis technique’, Int. J. Data Analysis Techniques and Strategies, Vol. 17, No. 5, pp.1–18. DOI: 10.1504/IJDATS.2025.10069523
- Florio C. & Rossignoli F., (2024). M&A disclosure post-global financial crisis: the influence of family ownership. International Journal of Accounting, Auditing and Performance Evaluation. Forthcoming. DOI: 10.1504/IJAAPE.2024.10063370.
- Rossignoli, F., Lionzo, A., Henschel, T., & Boers, B. (2023). Knowledge sharing in family SMEs: the role of communities of practice. Journal of Family Business Management, 2024, Vol. 14 No. 2, pp. 310-331 DOI 10.1108/JFBM-03-2023-0038
- F. Rossignoli, R. Stacchezzini, A. Lai, Integrated reporting and analyst behaviour in diverse institutional settings, Meditari Accountancy Research, 2021, DOI 10.1108/MEDAR-12-2020-1133.
- F. Rossignoli, R. Stacchezzini, A. Lai, Financial analysts’ reaction to voluntary integrated reporting: cross-sectional variation in institutional enforcement contexts, Journal of Applied Accounting Research 2021, DOI 10.1108/JAAR-04-2021-0112.

- R. Stacchezzini, F. Rossignoli, S. Corbella, Corporate governance in practice: the role of practitioners' understanding in implementing compliance programs, *Accounting Auditing and Accountability Journal*, 2020, vol. 33, n. 4, pp. 887 – 911. DOI 10.1108/AAAJ-08-2016-2685
- F. Rossignoli, A. Lionzo, B. Buchetti, Beyond corporate governance reporting: the usefulness of information on board member profiles, *Journal of Management and Governance*, 2020, DOI 10.1007/s10997-020-09502-4
- B.K. Behn, A. Lionzo, F. Rossignoli, The Influence of Management and Auditors on Consolidation Decisions, *Business Horizons*, vol. 63 n. 1, 2020, pp. 17-22. DOI 10.1016/j.bushor.2019.09.006. WOS:000508748100003.
- F. Rossignoli, A. Lionzo, Network impact on business models for sustainability: Case study in the energy sector, *Journal of Cleaner Production*, vol. 182, 2018, pp. 694 – 704.
- B.K. Behn, A.K. Beck, A. Lionzo, F. Rossignoli, Firm Equity Investment Decisions and US GAAP and IFRS Consolidation Control Guidelines: An Empirical Analysis, *Journal of International Accounting Research*, vol. 16, n. 1, 2017, pp. 37 – 57.
- U. Lassini, A. Lionzo, F. Rossignoli, Does business model affect accounting choices? An empirical analysis of European listed companies, *Journal of Management and Governance*, vol. 20, n. 2, 2016, pp. 229 – 260.
- S. Corbella, C. Florio, F. Rossignoli, IFRS Adoption in Italy: Which Effects on Accounting Figures and Subjectivity?, *Accounting and Finance Research*, vol. 2, n. 4, 2013, pp. 130 – 148.
- F. Rossignoli, Italian compliance programmes in groups of companies, *International Journal of Auditing Technology*, vol. 1, n. 3/4, 2013, pp. 294 – 311
- F. Rossignoli, 'Proprietà' versus 'controllo': politiche di bilancio nella delimitazione dell'area di consolidamento in Italia e negli Stati Uniti, *Rivista dei Dottori Commercialisti*, n. 4/2013, pp. 783 – 804.
- A. Lionzo, F. Rossignoli, Knowledge integration in family SMEs: an extension of the 4I model, *Journal of Management and Governance*, vol. 17, n. 3, 2013, pp. 583 – 608, DOI: 10.1007/s10997-011-9197-y.

## PROFESSIONAL JOURNALS

- F. Rossignoli, *Gli assetti proprietari delle società quotate: evidenze empiriche in Italia, negli Stati Uniti e in Germania*, *Rivista dei Dottori Commercialisti*, n. 1/2011, pp. 101 – 117
- F. Rossignoli, *Il modello di organizzazione, gestione e controllo nei gruppi di imprese: riflessioni a partire dallo studio di due casi aziendali*, *Rivista dei Dottori Commercialisti*, n. 3/2011, pp. 587 – 604

## BOOKS

- F. Rossignoli, "Gli "intangibili" nelle operazioni di M&A. Profili teorici ed evidenze empiriche nella rappresentazione in bilancio". FrancoAngeli, Milano, 2020.
- S. Corbella, L. Marchi, F. Rossignoli (a cura di), Conference Proceedings (SIDREA 2018) "Nuove frontiere del reporting aziendale. La comunicazione agli stakeholders tra vincoli normativi e attese informative". FrancoAngeli, Milano, 2018.

- A. Lai, A. Lionzo, R. Stacchezzini, F. Rossignoli, “Dall’impresa al network. Profili di governance e modelli di business”. FrancoAngeli, Milano, 2014.
- F. Rossignoli, “Standard contabili ‘rules based’ e ‘principles based’. Profili generali ed evidenze empiriche”. FrancoAngeli, Milano, 2012.

#### BOOK CHAPTERS

- Ghitti, M., Pugliese, A., & Rossignoli, F. (2024). Accounting for Capital and Reserves, OCI and Profit Distribution. In *The European Harmonization of National Accounting Rules: The Application of Directive 2013/34/EU in Europe* (pp. 267-279). Cham: Springer International Publishing. [https://doi.org/10.1007/978-3-031-42931-6\\_13](https://doi.org/10.1007/978-3-031-42931-6_13)
- C. Florio, F. Rossignoli, G. Melloni, “Drivers of ERM in SMEs: Which Corporate Governance Features Matter?”. In: Florio, C., Wiecek-Kosmala, M., Linsley, P.M., Shrivess, P. (eds) *Risk Management. Risk, Governance and Society*, vol 20. Springer, Cham., 2022, pp. 141–167. [https://doi.org/10.1007/978-3-030-88374-4\\_7](https://doi.org/10.1007/978-3-030-88374-4_7)
- F. Rossignoli, Lo schema di proiezione a valori nominali e reali, paragrafo 4.3.1, in S. Corbella, G. Liberatore, R. Tiscini (a cura di) “Manuale di valutazione d'azienda. Approfondimenti su profili applicativi e ambiti professionali”, McGraw-Hill Education, Milano, 2020.
- F. Rossignoli, R. Stacchezzini, A. Lai Integrated reporting and analysts’ earnings forecast error: empirical evidences. In: S. Corbella, L. Marchi, F. Rossignoli (a cura di), “Nuove frontiere del reporting aziendale. La comunicazione agli stakeholders tra vincoli normativi e attese informative”. FrancoAngeli, Milano, 2018, pp. 882 – 900.
- C. Florio, G. Melloni, F. Rossignoli, Corporate governance and enterprise risk management: evidence from SMEs S. Corbella, L. Marchi, F. Rossignoli (a cura di), “Nuove frontiere del reporting aziendale. La comunicazione agli stakeholders tra vincoli normativi e attese informative”. FrancoAngeli, Milano, 2018, p. 967-995.
- A. Lionzo, F. Buttignon, F. Rossignoli, *Il trattamento dell’incertezza legata all’inflazione: gli effetti sulla valutazione delle aziende*, in F. Marasca (a cura di), “I principali fattori di incertezza nella valutazione d’azienda, Società Italiana di Ragioneria e di Economia Aziendale”. Giuffrè Editore, Milano, 2014, pp. 173 – 209
- A. Lionzo, F. Rossignoli, *Il ruolo dei compliance programs nel governo d’impresa*, in A. Lai (a cura di), “Il contributo del sistema di prevenzione e gestione dei rischi alla generazione del valore d’impresa”. FrancoAngeli, Milano, 2013, pp. 180 – 201
- F. Rossignoli, *Le performance economico-finanziarie delle imprese vicentine*, in A. Lionzo (a cura di), “La sostenibilità competitiva. Percorsi di sviluppo delle imprese manifatturiere vicentine”. Il Mulino, Bologna, 2009, pp. 109 – 150
- F. Rossignoli, *Internazionalizzazione delle attività e personalizzazione dell’offerta - il caso Itipack*, in A. Lionzo (a cura di), “La sostenibilità competitiva. Percorsi di sviluppo delle imprese manifatturiere vicentine”. Il Mulino, Bologna, 2009, pp. 408 – 424
- F. Rossignoli, *Lo sviluppo tramite l’innovazione di prodotto - il caso Stefanplast*, in A. Lionzo (a cura di), “La sostenibilità competitiva. Percorsi di sviluppo delle imprese manifatturiere vicentine”. Il

## CONFERENCE PROCEEDINGS

- F. Rossignoli, *Business Model Innovation Toward Sustainability: A Case Study in Outdoor Fitness Equipment*, in 19th European Conference on Innovation and Entrepreneurship, Paris, 27-28 September 2024. <https://doi.org/10.34190/ecie.19.1.2625>. Scopus: 2-s2.0-85212305635
- F. Rossignoli, *The Annual Report as a Chance to Communicate Knowledge: Intangible Assets in Innovative Companies*, in 22nd European Conference of Knowledge Management, pp. 639-647. ISBN 978-1-914587-07-8.
- F. Rossignoli, *Network for Knowledge Sharing: An empirical investigation within SMEs*, 17<sup>th</sup> European Conference of Knowledge Management, ISSN: 2048-8963, Barcellona 6 – 8 September 2017, pp. 841 – 847.
- F. Rossignoli, *Networking SMEs for knowledge sharing: Preliminary evidences from a survey*, 10<sup>th</sup> Annual Conference of the EuroMed Academy of Business (EMAB), ISSN: 2547-8516, Roma 14 – 15 September 2017, pp. 2232 – 2235.
- R. Stacchezzini, A. Lai, F. Rossignoli, *How integrated reporting meets the investors and other stakeholders' information needs*, 10<sup>th</sup> Annual Conference of the EuroMed Academy of Business (EMAB), ISSN: 2547-8516, Roma 14 – 15 September 2017, pp. 798 – 804.
- A. Lai, F. Rossignoli, R. Stacchezzini, *CSR discourses in a tender offer: the acquisition of Banca Agricola Mantovana by Monte dei Paschi di Siena*, XIII Convegno Nazionale della Società Italiana di Storia della Ragioneria, Mantova, 24 – 25 November 2016, ISBN: 978-88-66-59-092-7
- F. Rossignoli, R. Stacchezzini, S. Corbella, *Corporate governance design and the “moral subjectification” of human resources: The role of compliance programs*, 13<sup>th</sup> ELASM Workshop on Corporate Governance, Milano, 27 – 28 October 2016, ISSN: 2295-1687
- R. Stacchezzini, F. Rossignoli, S. Corbella, *Implementing a compliance program in a subsidiary: A practice lens approach*, 13<sup>th</sup> ELASM Workshop on Corporate Governance, Milano, 27 – 28 October 2016, ISSN: 2295-1687
- F. Rossignoli, A. Lionzo, U. Lassini, *Entrepreneurial learning in Family SMEs: The role of family in communities of practices*, 17<sup>th</sup> European Conference of Knowledge Management, Belfast, 1-2 September 2016, pp. 771 – 779, Print version ISSN: 2048-8963; Print version ISBN: 978-1-911218-02-9; E-Book ISSN: 2048-8971; E-Book ISBN: 978-1-911218-03-6
- F. Rossignoli, A. Lionzo, “Emerging governance patterns from Italian social cooperatives in Innovation”. *Innovation, Entrepreneurship and Sustainable Value Chain in a Dynamic Environment*. 8<sup>th</sup> Annual EuroMed Conference of the EuroMed Academy of Business, Verona, 16 – 18 September 2015, WOS:000371316100261
- U. Lassini, A. Lionzo, F. Rossignoli, *Linking financial accounting to business models: An empirical application of the predictive financial reporting ability*. Convegno AIDEA “Il ruolo dell'azienda nell'economia”, Lecce, 19 – 21 September 2013

## SCIENTIFIC CONFERENCES

- F. Rossignoli, V. Cenciarelli, A. Lionzo, Clawback provisions' effectiveness in deterring financial misstatements: the moderating role of family ownership. Accepted at European Accounting Association Annual Meeting, Roma, 28-30 maggio 2025.
- F. Rossignoli, A. Lionzo, N. Marcarini, The informativeness of ESG scores for financial analysts: does financial reporting quality matter? 2nd Interdisciplinary workshop on sustainability and ESG dynamics, Parma, 10-11 aprile 2025.
- F. Rossignoli, Business Model Innovation Toward Sustainability: A Case Study in Outdoor Fitness Equipment, in 19th European Conference on Innovation and Entrepreneurship, Paris, 27-28 September 2024.
- F. Rossignoli, V. Cenciarelli, A. Lionzo, Clawback provisions' effectiveness in deterring financial misstatements: the moderating role of family ownership. Sidrea, Ancona, 12-13 September 2024
- F. Rossignoli, Environmental disclosure transparency for financial analysts in highly polluting companies: the moderating role of business strategy, Financial Reporting Workshop, 12-13 June 2024
- F. Rossignoli, Environmental disclosure informativeness: the moderating role of corporate riskiness. The British Accounting Review Inaugural Conference, Cape Town, 8 December 2023
- R. Stacchezzini, F. Rossignoli, S. Corbella, Whistleblowing as an integrative risk management practice: case study insights. 10<sup>th</sup> European Risk Research Conference 'Risk Global Challenges', Bari, 28-29 September, 2023
- F. Rossignoli, Environmental disclosure informativeness: the moderating role of corporate riskiness. 10<sup>th</sup> European Risk Research Conference 'Risk Global Challenges', Bari, 28-29 settembre, 2023
- F. Rossignoli, A. Lionzo, N. Marcarini, Does earnings quality conceal ESG score?, Financial Reporting Workshop, Padova, 26 January 2023
- F. Rossignoli, A. Lionzo, V.G. Cenciarelli, Clawback clauses' effectiveness in deterring financial reporting misstatements: the role of ownership concentration, Financial Reporting Workshop, Lucca, 20 – 21 October 2022
- S. Bozzolan, A. Lionzo, F. Rossignoli, *Financial Expert CEOs and Financial Reporting Quality: the case of Purchase Price Allocation*, 43rd European Accounting Association Virtual Annual Congress, 26 – 28 May 2021
- F. Rossignoli, A. Lionzo, S. Bozzolan, *Financial Reporting Quality in Business Combination*, 8th Accounting and Regulation Workshop, Siena, 27 – 29 June 2019
- F. Rossignoli, A. Lionzo, S. Bozzolan, *Financial Reporting Quality and Audit Committee Financial Expertise: Evidence from the Purchase Price Allocation according to the IFRS 3 revised*, SIDREA National Conference, Verona, 13 – 14 September 2018
- F. Rossignoli, R. Stacchezzini, A. Lai *Integrated reporting and analysts' earnings forecast error: empirical evidences*, SIDREA National Conference, Verona, 13 – 14 September 2018
- C. Florio, G. Melloni, F. Rossignoli, *Corporate governance and enterprise risk management: evidence from SMEs*, SIDREA National Conference, Verona, 13 – 14 September 2018
- F. Rossignoli, R. Stacchezzini, A. Lai, *Does integrated reporting durably reduce analysts' forecast error? IX Financial Reporting Workshop*, Bologna, 14 – 15 June 2018

- F. Rossignoli, *Networking SMEs for knowledge sharing: preliminary evidences from a survey*. Paper accettato al 10<sup>th</sup> Annual Conference of the EuroMed Academy of Business (EMAB), Roma, 13 – 15 September 2017
- R. Stacchezzini, A. Lai, F. Rossignoli, *How integrated reporting meets the investors and other stakeholders' information needs*. Paper accettato al 10<sup>th</sup> Annual Conference of the EuroMed Academy of Business (EMAB), Roma, 13 – 15 September 2017
- F. Rossignoli, *Network for Knowledge Sharing: An empirical investigation within SMEs*. Paper accettato al 17<sup>th</sup> European Conference of Knowledge Management, Barcellona (Spagna), 7 – 8 September 2017
- A. Lai, F. Rossignoli, R. Stacchezzini, *From cooperative to public limited company: The role of CSR discourses in the acquisition of the "Banca Agricola Mantovana" bank at the end of the 1990s*. Paper accettato al 9<sup>th</sup> Accounting History International Conference, Verona, 6 – 8 September 2017
- F. Rossignoli, R. Stacchezzini, S. Corbella, *From policeman to mentor: the role of the Compliance Officer in leading the moral subjectification of employees*. Paper accettato al 22<sup>nd</sup> Annual Ethics Research Symposium presso l'American Accounting Association Annual Meeting, San Diego (USA), 4 – 9 August 2017
- C. Florio, G. Melloni, F. Rossignoli, *Corporate governance and enterprise risk management: Evidence from SMEs*. 11<sup>th</sup> European Network for Research in Organisational and Accounting Change Conference University of Naples "Federico II", Napoli 29 – 30 June 2017
- A. Lai, F. Rossignoli, R. Stacchezzini, *CSR discourses in a tender offer: the acquisition of Banca Agricola Mantovana by Monte dei Paschi di Siena*. XIII Convegno Nazionale della Società Italiana di Storia della Ragioneria, Mantova, 24 – 25 November 2016
- R. Stacchezzini, A. Lai, F. Rossignoli, *The role of the Integrated Report in aligning corporate communication with investors and other stakeholders' needs: A research project*. Integrated Thinking and Reporting in Practice Academic Workshop, Roma, 17 – 18 November 2016
- F. Rossignoli, R. Stacchezzini, S. Corbella, *Corporate governance design and the "moral subjectification" of human resources: The role of compliance programs*. 13<sup>th</sup> ELASM Workshop on Corporate Governance, Milano, 27 – 28 October 2016
- R. Stacchezzini, F. Rossignoli, S. Corbella, *Implementing a compliance program in a subsidiary: A practice lens approach*. 13<sup>th</sup> ELASM Workshop on Corporate Governance, Milano, 27 – 28 October 2016
- C. Florio, G. Melloni, F. Rossignoli, *Drivers of enterprise risk management in smes: does corporate governance matter?* 7<sup>th</sup> European Risk Conference The University of York, UK 15 – 16 September 2016
- F. Rossignoli, A. Lionzo, U. Lassini, *Entrepreneurial learning in Family SMEs: The role of family in communities of practices*. 17<sup>th</sup> European Conference of Knowledge Management, Belfast (UK), 1 – 2 September 2016
- R. Stacchezzini, F. Rossignoli, S. Corbella, *A practice lens approach to corporate governance: The implementation of compliance programs*. 8<sup>th</sup> Asia-Pacific Interdisciplinary Research in Accounting Conference, Melbourne (Australia), 13 – 15 July 2016
- F. Rossignoli, A. Lionzo, "Emerging governance patterns from Italian social cooperatives in

Innovation". *Innovation, Entrepreneurship and Sustainable Value Chain in a Dynamic Environment. 8<sup>th</sup> Annual EuroMed Conference of the EuroMed Academy of Business*, Verona, 16 – 18 September 2015, WOS:000371316100261

- A. Lionzo, U. Lassini, F. Rossignoli, *Does business model affect accounting choices? An empirical analysis of European listed companies. Business Model and Business Sustainability*, Enna, 19 – 20 June 2014
- U. Lassini, A. Lionzo, F. Rossignoli, *Linking financial accounting to business models: An empirical application of the predictive financial reporting ability*. Convegno AIDEA "Il ruolo dell'azienda nell'economia", Lecce, 19 – 21 September 2013
- B.K. Behn, A.K. Beck, A. Lionzo, F. Rossignoli, *Do Accounting Standards Motivate Strategic Investment Behavior? A Cross-Sectional Comparison of Firm Investment Strategies in the U.S. GAAP and IFRS Reporting Environments. American Accounting Association Annual Meeting*, Anaheim (CA), 3 – 7 August 2013
- B.K. Behn, A.K. Beck, A. Lionzo, F. Rossignoli, *Do Accounting Standards Motivate Strategic Investment Behavior? A Cross-Sectional Comparison of Firm Investment Strategies In the U.S. GAAP and IFRS Reporting Environments. 4<sup>th</sup> Financial Reporting Workshop*, Roma, 13 – 14 June 2013.
- B.K. Behn, A.K. Beck, A. Lionzo, F. Rossignoli, *Are there differences in how firms measure control? An empirical investigation of FASB and IASB equity investment and consolidation guidelines. 34<sup>th</sup> European Accounting Association Conference*, Roma, 20 – 22 April 2011
- A. Lionzo, F. Rossignoli, *Strategic renewal through knowledge integration in family SMEs: an extension of the 4I Model. 1<sup>st</sup> Journal of Management and Governance Conference*, dal titolo "Governing Strategy and Knowledge: Tools and Methodologies", Venezia, 9 – 10 October 2009

## WORKING PAPERS

- 
- Rossignoli, F., Bozzolan, S. and Lionzo, A., Financial expert CEOs: Evidence from purchase price allocation. Forthcoming in the *Journal of International Accounting, Auditing and Taxation*, Available at SSRN: <https://ssrn.com/abstract=5195659> or <http://dx.doi.org/10.2139/ssrn.5195659>
  - Rossignoli, F., Environmental Disclosure Transparency for Financial Analysts in Highly Polluting Companies: The Moderating Role of Business Strategy. Available at SSRN: <https://ssrn.com/abstract=4823490> or <http://dx.doi.org/10.2139/ssrn.4823490>
  - Rossignoli, F., A. Lionzo and Cenciarelli, V. G., Clawback Effectiveness in Detering Financial Reporting Misstatement: The Moderating Role of the Family. Available at SSRN: <https://ssrn.com/abstract=5098537> or <http://dx.doi.org/10.2139/ssrn.5098537>
  - Longo, S. and Rossignoli, F. and Campagna, A., Responsible Investments and Subsidiary-Level Regulation on Sustainable Performance. Available at SSRN: <https://ssrn.com/abstract=5199648> or <http://dx.doi.org/10.2139/ssrn.5199648>

## AWARDS AND GRANTS

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- **Best Paper Award** at *4<sup>th</sup> Financial Reporting Workshop*, Rome, 13 – 14 giugno 2013. B.K. Behn,



A.K. Beck, A. Lionzo, F. Rossignoli, *Do Accounting Standards Motivate Strategic Investment Behavior? A Cross-Sectional Comparison of Firm Investment Strategies In the U.S. GAAP and IFRS Reporting Environments*.

- **Grant for the Cooperint in the Junior Research Program for visiting scholars:** 2009 – 2010 – 2011.
- **Ph.D scholarship,** University of Verona, 2008-2010.

## RESEARCH GRANTS AND FUNDINGS

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- 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). 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 CSDR.” Project manager: Prof Alessandro Lai (University of Verona). Principal investigator: Prof. Laura Girella (University of Modena and Reggio Emilia). Financing body: MIUR (Italian Ministry for Research). Duration: 2 years. Funds: € 92,475 (provisional).
- Research project of national interest (PRIN PNRR) 2022, “Rethinking Corporate Reporting as an open platform for pursuing «Sustainable Success»”. Principal Investigator Prof. Cristiano Busco. Financing body: MIUR (Italian Ministry for Research). Financing body: MIUR (Italian Ministry for Research). Duration: 2 years. Funds: € 74,020.
- Joint project 2014, “The role of governance, internal control and risk management in enhancing SMEs managerialization”. Financing body: University of Verona, Italy. Partners: Confindustria Vicenza and KPMG Advisory SpA. Project manager: Prof. Silvano Corbella. Duration: 2-years project. Funds: € 13.950.
- Prin 2009, “The contribution of the risk management system to firm value”. Financing body: MIUR (Italian Ministry for Research). Project manager: Prof. Alessandro Lai. Duration: 2-years. Funds: € 31.243.
- Research program commissioned by Adacta, 2014, “Dai distretti alle reti del valore: i processi di integrazione delle imprese venete”. Project manager: Prof. Andrea Lionzo. Duration: 2 years. Funds: € 15.000.
- Since 2011, Work Package Manager for the economic and financial evaluations of the following research projects funded by Fondazione Studi Universitari di Vicenza:
  - “Development of a portable mechanical and electronical system for the out-of-body ultrafiltration”. Project manager: Prof. Alberto Trevisani;
  - “Development of innovative process with reduced environmental impacts for the storage and distribution of frozen and fresh food for health”. Project manager: Prof. Giovanni Antonio Longo;
  - “Development and application of nano-technology for overcoming physical-functioning disability in humans”. Project manager: Prof. Franco Bonollo;
  - “Development of technology of reduced energy consumption, use of material of reduced environmental impact and implementation of safety food systems”. Project manager: Prof. Enrico Novelli.

## SERVICE

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### JOURNAL AD-HOC REFEREE

- Management Decision

- Journal of Global Responsibility
- Corporate governance
- International Journal of Accounting and Information Management
- Journal of Applied Accounting Research
- Journal of Financial Management, Markets & Institutions
- Accounting in Europe
- Accounting Auditing and Accountability Journal
- Journal of Management and Governance
- Sustainability
- Meditari Accountancy Research
- Financial Reporting
- Journal of Cleaner Production
- International Journal of Business Research

#### **JOURNAL GUEST EDITOR**

- Financial Reporting, special issue “Beyond Financial Reporting Disclosures” (2018 – 2019)

#### **CONFERENCE REVIEWER**

- National conference SIDREA "Nuove frontiere del reporting aziendale. La comunicazione agli stakeholders tra vincoli normativi e attese informative", 2018.
- 8th European Risk Conference, University of Economics in Katowice, Poland, 20th-21st September 2018.
- AIDEA Conference, 2017.
- 9th Accounting History International Conference “Accounting and Governance in Diverse Settings”, Verona, Italy, September 6-8, 2017.
- AAA International Accounting Section Midyear Conference, 2011.

#### **CONFERENCE ORGANIZING COMMITTEES**

- Meditari Accountancy Research Conference 2023, University of Verona, Verona, Italy, September 14-15, 2023
- National conference SIDREA "Nuove frontiere del reporting aziendale. La comunicazione agli stakeholders tra vincoli normativi e attese informative", Verona, Italy, September 13-14, 2018.
- 9th Accounting History International Conference “Accounting and Governance in Diverse Settings”, 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, Verona, Italy, June 12-13, 2014.

#### **MEMBERSHIP TO SCIENTIFIC COMMUNITIES**

- American Accounting Association (AAA)
- European Accounting Association (EAA)
- Società Italiana di Storia della Ragioneria (SISR)
- Società Italiana dei Docenti di Ragioneria e Economia Aziendale (SIDREA)
- Accademia Italiana di Economia Aziendale (AIDEA)

#### **TEACHING EXPERIENCE**

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##### **UNDERGRADUATE TEACHING**

- Financial Accounting, University of Verona, since 2012

- Management and Accounting, Catholic University of the Sacred Heart (Milan), since 2021 (in English)

#### **MASTER'S DEGREE TEACHING**

- Corporate Governance, University of Verona, since 2020
- International Business and Governance, University of Verona, since 2021 (in English)
- Group Accounting and Performance, University of Verona, 2010 - 2015 (in English)
- Advance financial reporting and risk and performance measurement, University of Padua, 2014 (in English)
- Group Administration and Consolidated Financial Statement, University of Padua, 2013
- Group Administration and Consolidated Financial Statement, University of Verona, 2009 - 2015

#### **PH.D. TEACHING AND SERVICE**

- External examiner in the Ph.D. "Accounting Sciences" at the University of Pretoria, Faculty of Economic and Management Sciences
- Classics in Accounting, Ph.D. in Accounting and Management at University of Udine and Verona.
- Corporate Governance, Ph.D in Accounting and Business Administration, University of Verona, 2014. Seminars on "Compliance Programs", "Risk Management and Corporate Governance".

#### **EXECUTIVE AND MBA EDUCATION**

- Executive Master in "Compliance in Financial Institutions" (CoFin) at the Catholic University of Sacred Heart (Milan). Since 2022.
- Executive Master in Insurance and Finance, MIB Trieste School of Management. Module: "Risk Management". Since 2021
- Executive MBA in International Business, Course of International Financial Accounting, CUOA Foundation, 2017 - 2019.
- MBA in Business Administration, Course of Financial Accounting, CUOA Foundation, 2013-2018.
- Two-Year Preparation Course for Certified Public Accountants, Courses of Financial Accounting, University of Padua, 2014.
- Two-Year Preparation Course for Certified Public Accountants, Courses of Financial Accounting, University of Verona, 2009.

Verona, May 5<sup>th</sup> 2025

Francesca Rossignoli

