

***CURRICULUM VITAE* of SILVANO CORBELLA**

PERSONAL INFORMATION

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| Place and date of birth | Novara, 18.04.1965 |
| Address | At Piazza Risorgimento, 8 – 20129 Milan |
| Marital Status | Married |
| Military service | Completed in 1990 in the body <i>Carabinieri</i> |

EDUCATION AND ACADEMIC EXPERIENCE (from the most recent)

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| from 2014 | University of Verona, Department of Management: Full Professor. Position confirmed in 2014. |
| 2011-2013 | University of Verona, Department of Business Administration: Extraordinary Professor. |
| 2001-2010 | University of Verona, Department of Business Administration: Associate Professor. Position confirmed in 2003. |
| 1994-2001 | University of Verona, Department of Business Administration: Assistant Professor. Position confirmed from 1997. |
| 1990-1991 | University Luigi Bocconi, Milan (IT): <i>Laurea</i> in Business Administration (110/110 <i>cum laude</i>). |
| 1984 | High School Diploma – <i>Liceo Classico</i> (60/60). |

MAIN TEACHING EXPERIENCE

University of Verona (IT)

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| from 2010 | <i>Financial Accounting</i> – Bachelor's Degree in Business and Economics (second year, 6 credits). |
| from 2010 | <i>Business valuation</i> – Master's Degree in Business Administration and Corporate Law (Graduate level). |

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| from 2020 | <i>Advanced International Accounting</i> – Master's Degree in Business Administration and Corporate Law (Graduate level). |
| 2011- 2020 | <i>Financial Reporting</i> – Master's Degree in Marketing and Corporate Communication (Graduate level). |
| 2011- 2020 | <i>M&A and Financial Accounting</i> – Advanced Course for Preparation for the Profession of Chartered Accountant and for the role of Auditor. |
| 2012- 2020 | <i>Corporate Governance</i> – Master's Degree in Economics and Corporate Law (Graduate level). |
| 2003-2013 | <i>Internal Auditing</i> – Master in Internal Auditing (Postgraduate level). |
| 2005-2010 | <i>Financial Accounting</i> – Bachelor's Degree in Economics (Undergraduate level). |
| 2005-2010 | <i>Financial Accounting II</i> – Class taught in different Bachelor's Degree in Verona's and Vicenza's Campuses (Undergraduate level). |
| 2005-2010 | <i>Economics of Cooperative Enterprises</i> – Master's Degree in International Economics (Graduate level). |
| 2003-2010 | <i>Enterprise Value and Corporate Governance</i> – PhD in Economics and Business Administration. |
| 2001-2004 | <i>Financial Statement Measurement</i> – Class taught in different Bachelor's Degree. |
| 2001-2004 | <i>Financial Statement Analysis</i> – Class taught in different Bachelor's Degree. |
| 2001-2004 | <i>Financial Statement Measurement and Financial Statement Analysis</i> – Summer courses in the Campus of Alba (Canazei). |
| 2001-2004 | <i>Consolidated Financial Statement (Owner Chiar.mo Prof. Antonio Tessitore) and Model and Theory of the Financial Statement ((Owner Chiar.mo Prof. Antonio Tessitore)</i> – Master's Degree in Economics and Corporate Law (Graduate level). Master's Degree in Business Administration and Corporate Law (Graduate level). |
| 2001-2003 | <i>Teaching of Business Economics</i> – Regional Interuniversity School of Specialization for the Training of Secondary School Teachers (SSIS Veneto – 3 credits). |
| 2001-2003 | Instructor of the Advanced Professional Development Course in preparation for the State Examination of Chartered Accountants, offered by the Faculty of Economics. |

- 2000-2002 *Model and Theory of the Financial Statement* – Bachelor's in Economics of International Commerce, Vicenza's Campus.
- 1998-2001 Instructor, as a substitute, of the course in Business Organization for the Diploma in Management of Food Enterprises at the University of Verona (70 hours of teaching per year).
- 1994-2000 Exercises and applications within the courses of Professor A. Tessitore, holder of the chair of General and Applied Accounting I at the Faculty of Economics. Classroom teaching activities focused on topics including company financial statements, group consolidated financial statements, and financial statement analysis.

Teaching experience in other universities/organizations

- 2017-2022 Lecturer at the School of Advanced Training for Chartered Accountants, Veneto and Emilia Romagna regions
- 2012-2018 Lecturer of *Financial Accounting* – University Luigi Bocconi in Milan (Undergraduate level).
- 2002-2016 Lecturer of *Business Administration I* – Master in Agribusiness (SMEA), Cremona, *Università Cattolica* in Piacenza (Postgraduate level).
- 2011-2013 Lecturer of the Master's in Business Administration of CUOA in Altavilla Vicentina.
- 2001-2007 Lecturer of *Financial Accounting* – MBA, *Scuola di Direzione Aziendale* (SDA) of the University Luigi Bocconi in Milan (Postgraduate level). Won the prize awarded to the best MBA lecturer in 2004.
- 2001-2007 Training sessions on internal auditing, financial statement auditing, and financial statement analysis at the School of Management (SDA) of Bocconi University in Milan.
- 2001-2002 Lecturer for the course in Corporate Strategy and Policy at the Specialization School and Master's Program in Agri-food Economics (SMEA) in Cremona (Faculty of Agriculture at the Catholic University of Piacenza). The teaching activity was carried out as an adjunct professor alongside Professor Antonio Tessitore.
- 1991-1996 Teaching activities at the Chair of Business Methodologies and Quantitative Determinations (Accounting and Financial Reporting) at Bocconi University in Milan, within the courses of Accounting and Financial Re-

porting, International Accounting, and Business Audit. From 1992 to 1994, these activities were carried out as a scholarship holder; from 1994 to 1996 under contract.

1992-1994 Teaching activities at the Libero Istituto Universitario C. Cattaneo in Castellanza (VA), within the Accounting and Financial Reporting course.

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| RESEARCH, PUBLICATIONS AND CONFERENCES |
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Publications (from the most recent)

S. CORBELL, C. FLORIO, G. GRECO, *Write-down for impairment losses*, in AA.VV., *The European harmonization of national accounting rules* (edited by A. Incollingo, A. Lionzo), Springer, 2023 – Chapter contribution in a volume.

R. STACCHEZZINI, C. FLORIO, A.F. SPROVIERO, S. CORBELL, *Reporting challenges and organisational mechanisms of change: a Latourian perspective on risk disclosure of a pioneer company in integrated reporting*, Journal of Accounting & Organisational Change, 2022 – Article.

P. FARINON, S. CORBELL, *Tax aspects in the transfer of family businesses*, in A.A.V.V., *The evaluation of family businesses*, Giuffr , 2022 – Chapter contribution in a volume.

C. FLORIO, A.F. SPROVIERO, R. STACCHEZZINI, S. CORBELL, *Setting up risk disclosure: case-study insights from an integrated reporting pioneer*, in *Risk management: insights from different settings*, Springer Nature Switzerland, 2022 – Chapter contribution in a volume.

S. CORBELL, *Revenue accounting in the national context: convergence or discrepancy with international standards?* in A.A.V.V., *Written in honour of Luciano Marchi. Financial Statements and Economic and Social Reporting*, Giappichelli, 2021 – Chapter contribution in a volume.

R. STACCHEZZINI, F. ROSSIGNOLI, S. CORBELLA, *Corporate governance in practice: the role of practitioners' understanding in implementing compliance programs*, Accounting, Auditing & Accountability Journal, vol. 33 , n. 4 , 2020 – [Article](#).

R. STACCHEZZINI, C. FLORIO, A.F. SPROVIERO, S. CORBELLA, *An intellectual capital ontology in an integrated reporting context*, Journal of Intellectual Capital, vol. 20, n. 1 , 2019 – [Article](#).

S. CORBELLA, *Artt. 5, 6 e 7 - Profili Aziendali*, in A.A.V.V., *Compliance: Criminal liability of collective bodies*, Wolters Kluwer, 2019 – [Chapter contribution in a volume](#).

B.K. BEHN, F. ROSSIGNOLI, S. CORBELLA, *Beyond financial reporting disclosures*, Financial Reporting, 2019 – [Article](#).

S. CORBELLA, C. FLORIO, A.F. SPROVIERO, R. STACCHEZZINI, *Integrated reporting and the performativity of intellectual capital*, The Journal of Management and Governance, vol. 23, n. 2, 2019 – [Article](#).

C. FLORIO, A. LIONZO, S. CORBELLA, *Beyond Firm-level Determinants: The Effect of M&A Features on the Extent of M&A Disclosure*, Journal of International Accounting Research, vol. 17, n. 3, 2018 – [Article](#).

A.F. SPROVIERO, C. FLORIO, R. STACCHEZZINI, S. CORBELLA, *Integrated reporting and the malleable disclosure of intellectual capital*, in S. CORBELLA, L. MARCHI (edited by), *New frontiers in business reporting. Communication to stakeholders between regulatory constraints and information expectations*, Franco Angeli, 2018 – [Chapter contribution in a volume](#).

S. CORBELLA, L. MARCHI (edited by), *New frontiers in business reporting. Communication to stakeholders between regulatory constraints and information expectations*, Franco Angeli, 2018 – [Edited Volume](#).

P. ANDREI, S. CORBELLA, *The contributions of Carlo Masini to accounting theories*, in A.A.VV., *The History and Tradition of Accounting in Italy*, Routledge, 2017 – [Chapter contribution in a volume](#).

S. CORBELL, C. FLORIO, A.F. SPROVIERO, R. STACCHEZZINI, *Integrated Reporting and the "Valuing" of Intellectual Capital: A Performative Perspective*, 13th Interdisciplinary Workshop on Intangibles and Intellectual Capital. Value Creation, Integrated Reporting and Governance, Ancona, 21-22 September 2017 – Conference Proceedings.

S. CORBELL, C. FLORIO, *An (apparently) obvious choice: the reference tax rate*, in S. CORBELL (edited by), *Taxation in company valuations. The effects of tax legislation on valuation choices instrumental to the estimation of the economic value of capital*, Giuffr , Milano, 2016. – Chapter contribution in a volume, volume editor.

S. CORBELL, *Carlo Masini's thoughts on the budget: between tradition and modernity*, in E. BORGONOV, G. INVERNIZZI (edited by), *Science, Humanity and Vision in the Thought and Action of Carlo Masini*, Egea, Milano, 2016 – Chapter contribution in a volume.

S. CORBELL, O. VAGNOZZI, *Critical aspects of the Impairment Test: the initial allocation of goodwill; the use and reliability of forecast analyses for the purpose of calculating the value in use; updating the WACC discount rate and sensitivity analyses; The importance of disclosure*, in Proceedings of the conference *International Accounting Standards 10 years after the mandatory introduction in Italy. The challenges of the future and current application issues*, Rivista dei Dottori Commercialisti, Milano, 13 novembre 2016 – Conference Proceedings.

S. CORBELL, L. POZZA, *"Modello 231" e "Sistema di Controllo Interno": overlapping areas and differentiation profiles. Implications in terms of costs and benefits on the structure of the control and supervisory bodies*, in F. CENTONZE, M. MANTOVANI (edited by), *The criminal liability of entities. Ten reform proposals*, Il Mulino, Bologna, 2016 – Chapter contribution in a volume.

S. CORBELL, C. FLORIO, A. LIONZO, *Cross-border M&A and Goodwill Impairment Losses: Some Preliminary Evidence*, 8th Annual Conference of the EuroMed Academy of Business, Verona, Italy, September 16-18, 2015 – Conference Proceedings.

S. CORBELL, C. FLORIO, A. LIONZO, *Cross-border M&A and goodwill impairment losses: some preliminary evidence*, in D. VRONTIS, Y. WEBER, E. TSOUKATOS (edited by), *8th Annual Conference of the EuroMed Academy of Business - Innovation, Entrepreneurship and Sustainable Value Chain in a Dynamic Environment*, Euromed Press, 2015 – Chapter contribution in a volume.

S. CORBELL, C. FLORIO, G. GOTTI, S. MASTROLIA, *Audit Firm Rotation, Audit Fees and Audit Quality: The Experience of Italian Public Companies*, *Journal of International Accounting, Auditing and Taxation*, 25, 2015 – Article.

S. CORBELL, C. FLORIO, A. INCOLLINGO, A. MICUCCI, *How to Deal with Uncertainty in Business Planning*, in S. MARASCA (edited by), *The main factors of uncertainty in the valuation of a company*, Giuffr , Milano, 2014 – Chapter contribution in a volume.

S. CORBELL, A. LIONZO, A. TESSITORE, *The concepts of income and capital underlying the IAS/IFRS accounting system*, in E. LAGHI, G. ZANDA (edited by), *Writings in honour of Pellegrino Capaldo*, Egea, Milano, 2014 – Chapter contribution in a volume.

S. CORBELL, *The 231 Models: the business perspective. An interpretative proposal in the framework of the New Institutional Theory*, FrancoAngeli, Milano, 2013 – Mono-graph.

S. CORBELL, C. FLORIO, F. ROSSIGNOLI, *IFRS Adoption in Italy: Which Effects on Accounting Figures and Subjectivity?* *Accounting and Finance Research*, vol. 2, n. 4, 2013, pag. 130-148 – Article.

S. CORBELL, U. LASSINI, A. LIONZO, *The measurement of economic and financial 'Disclosure Quality': a reasoned review of the international literature*, *Rivista dei Dottori Commercialisti* (sezione dottrina con doppio referaggio anonimo), n. 4, 2012, pag. 719-761 – Article.

S. CORBELL, C. FLORIO, *Issues arising for accounting harmonization: the case of stock options in Italy*. *Accounting Forum*, vol. 34, 2010, p. 184-195 – Article.

S. CORBELLÀ, *The reliability of the financial statements. Consolidated positions and new interpretative perspectives*, FrancoAngeli, Milano, 2008 – Monograph.

A. TESSITORE, S. CORBELLÀ, A. LIONZO, C. FLORIO, *Incentives and Governance Mechanisms Involved in Consolidation Decisions: Evidence from Italian Listed Companies*, in *Journal of Business and Policy Research*, Vol. 3, No. 2, November-December 2007 – Article.

S. CORBELLÀ, C. FLORIO, *Differential Regulation in the Accounting Treatment of Stock Options under IFRS 2 and Italian Accounting Rules: a Matter of Accounting Framework?*, Atti del 4th Workshop on Accounting & Regulation, 20-22 settembre 2007, Siena, Italia – Conference Proceedings.

A. TESSITORE, S. CORBELLÀ, A. LIONZO, *The "power of control" in the International Financial Reporting Standards: subjectivity in consolidation policies of Italian listed companies*, Atti del convegno *Emerging Issues in International Accounting & Business Conference 2006*, 20-22 luglio 2006, Padova, Italia, pp. 880-906 – Conference Proceedings.

S. CORBELLÀ, *Stock grant and stock option plans for staff. Operating Income Measurement Profiles*, FrancoAngeli, Milano, 2004 – Monograph.

S. CORBELLÀ, *Some thoughts on the derogation from the principle of constancy of evaluation criteria*, in *Rivista dei Dottori Commercialisti*, n. 1, 2004 – Article.

S. CORBELLÀ, *The allocation of financial charges to the value of inventories*, in *Rivista Italiana di Ragioneria e di Economia Aziendale*, Quaderno monografico n. 14 allegato al n. 11/12, 2002 – Article.

S. CORBELLÀ, *Economic calculation in the agricultural enterprise. General aspects and problems of preparing the financial statements*, FrancoAngeli, Milano, 2001 – Monograph.

S. CORBELLÀ, *The agricultural enterprise. Distinctive features, risk profiles and aggregation dynamics*, FrancoAngeli, Milano, 2000 – Monograph.

S. CORBELLÀ, *The Internal Control System: a "review" from the perspective of auditing activities*, in *Rivista Italiana di Ragioneria e di Economia Aziendale*, n. 5/6, 2000 – Article.

S. CORBELLÀ, *The internal control system*, in S. CORBELLÀ, N. PECCHIARI (curatori), *Internal auditing. Structural and process aspects. The results of empirical research*, Egea, Milano, 1999 – Chapter contribution in a volume, volume editor.

S. CORBELLÀ, *The recognition in the balance sheet of losses relating to "contract work in progress": some reflections on the principles of prudence and accrual*, in *Rivista dei Dottori Commercialisti*, n. 6, 1998 – Article.

S. CORBELLÀ, *The process of accounting harmonization in the E.U.: the preparation of financial statements in France, Germany, the United Kingdom and Italy*, in G. SAVIO (curator), *From the European Economic Community to the European Union: problems and prospects for the future*, Cedam, Padova, 1997 – Chapter contribution in a volume.

P. ANDREI, S. CORBELLÀ, *France*, in A. PROVASOLI, A. VIGANÒ (edited by), *The process of formulation and issuance of accounting standards*, Egea, Milano, 1996 – Chapter contribution in a volume.

S. CORBELLÀ, *Some thoughts on the definition, valuation and classification in the financial statements of "lavori in corso su ordinazione"*, in *Rivista dei Dottori Commercialisti*, n. 5, 1995 – Article.

S. CORBELLÀ, *Implementation of the Fourth EEC Directive: typology and classification of budgetary funds in the new balance sheet format*, in *Rivista dei Dottori Commercialisti*, n. 5, 1992 – Article.

Papers presented at international conferences (from the most recent)

R. STACCHEZZINI, F. ROSSIGNOLI, S. CORBELLÀ (2023). *Whistleblowing as an integrative risk management practice: case study insights*, 10th European Risk Research Conference 'Risk Global Challenges', Bari, 28-29 September.

S. CORBELL, F. ROSSIGNOLI, R. STACCHEZZINI (2021), *Corporate compliance and the “moral subjectification” of practitioners*, 1st European Accounting Association (EAA) Virtual Annual Congress, 26-28 May.

S. CORBELL, C. FLORIO, G. GOTTI, S. MASTROLIA (2012). *Mandatory Auditor Rotation, Audit Fees and Audit Quality*. 4th Workshop on Audit Quality, Santa Margherita Ligure, Italia, 27-28 September.

S. CORBELL, A. LIONZO, C. FLORIO (2011). *Determinants of Business Combinations Disclosure Quality under IFRS*. In: *2011 American Accounting Association Annual Meeting*. Denver, Colorado, 6-10 August.

S. CORBELL, A. LIONZO, C. FLORIO (2011). *Determinants of Business Combinations Disclosure Quality under IFRS*. In: *34th European Accounting Association Annual Congress*. Roma, 20-22 April.

S. CORBELL, C. FLORIO, G. GOTTI, S. MASTROGLIA (2011). *Mandatory Auditor Rotation, Audit Fees and Audit Quality*. In: *34th European Accounting Association Annual Congress*. Roma, 20-22 April.

S. CORBELL, C. FLORIO, G. GOTTI, S. MASTROGLIA (2011). *Mandatory Auditor Rotation, Audit Fees and Audit Quality*. In: *2011 AAA International Accounting Section Mid-year Meeting*. Tampa, Florida, 27-29 January.

S. CORBELL, C. FLORIO, G. GOTTI, S. MASTROGLIA (2010). *Mandatory auditor rotation, audit fees and audit quality*. In: *2do Convegno Nazionale SIDREA*. Napoli (ITALIA), 1-2 December.

S. CORBELL, C. FLORIO, G. GOTTI, S. MASTROGLIA (2010). *Mandatory auditor rotation, audit fees and audit quality*. In: *5th Workshop on Accounting and Regulation*. Siena, 23-25 September.

S. CORBELL, C. FLORIO (2008). *Differential Regulation in the Accounting Treatment of Stock Options under IFRS 2 and Italian Accounting Rules: a Matter of Accounting*

Framework? In: *31st European Accounting Association Annual Congress*, Rotterdam, 23-25 April.

S. CORBELL, C. FLORIO (2007). *Differential Regulation in the Accounting Treatment of Stock Options under IFRS 2 and Italian Accounting Rules: a Matter of Accounting Framework?* In: *4th Workshop on Accounting & Regulation*, Siena, 20-22 September.

A. TESSITORE, S. CORBELL, A. LIONZO, C. FLORIO (2007). *Incentives and Governance Mechanisms Involved in Consolidation Decisions: Evidence from Italian Listed Companies*. In: *5th International Business Research Conference 2007 – Strands of Development*, Dubai, 26-27 April. The paper was the winner of the *Best Paper Award* in the *Management category*.

A. TESSITORE, S. CORBELL, A. LIONZO (2006). *The "power of control" in the International Financial Reporting Standards: subjectivity in consolidation policies of Italian listed companies*. In: *Emerging Issues in International Accounting & Business Conference 2006*, Padova, 20-22 July.

Other conferences (from the most recent and only the most important)

Conference Speaker “*Il nuovo principio contabile OIC 34 Ricavi*”, Verona, September 22, 2023. Intervention: *The adoption of OIC 34: reasons and context*.

Conference Speaker “*Le politiche di remunerazione, gli obiettivi di sostenibilità e i rischi dell’impresa*”, Pavia, June 24, 2022.

Conference Speaker “*Il ruolo dell’OdV nella giurisprudenza: analisi critica*”, Milano, June 21, 2022.

Conference Speaker “*I prossimi sviluppi dei Principi Contabili Nazionali. Discussion paper sui Ricavi*”, Verona, 12th June, 2019.

Convenor of the conference “*Nuove frontiere del reporting aziendale. La comunicazione agli stakeholders tra vincoli normativi e attese informative*”, Verona, September 2018.

Moderator at the conference “*Il Fisco di domani tra temi di bilancio e competizione internazionale*”, Milano, February 7, 2017.

Moderator at the conference “*Patent Box: come la detassazione degli utili derivanti dagli Intangibles diventa un vantaggio competitivo*”, Verona, May 19, 2016.

Conference Speaker “*Il pensiero di Carlo Masini nella realtà odierna*”, Milano, 20 November 2015.

Moderator and Conference Speaker “*I principi contabili internazionali a 10 anni dall'introduzione obbligatoria in Italia. Le sfide del futuro e le problematiche applicative attuali*”, Milano, 13 November 2015.

Moderator at the conference “*Bilancio e principi contabili. Spunti di riflessione e opportunità nell'evoluzione dello scenario normativo ed economico*”, Verona, 12 February 2014.

Moderator at the conference “*Il Modello ex D. Lgs. 231/01 quale presupposto per una efficace ed efficiente gestione d'impresa*”, Verona, 16 April 2013.

Conference Speaker “*La disclosure delle società quotate italiane in materia di Business Combination*”, Novara, November 21, 2011.

Conference Speaker “*Responsabilità amministrativa delle Società e Market Abuse*”, November 8, 2006, Verona; title of the speech: “*I “Modelli 231” tra posizioni consolidate e questioni controverse*”.

Conference Speaker “*Il bilancio di esercizio alla luce dei più recenti interventi normativi*”, 6 March 2006, Vicenza; title of the speech: “*L'informativa di bilancio sulle “perdite durevoli” e sulle “partecipazioni”: profili di misurazione*”.

Conference Speaker “*Efficienza e sviluppo aziendale: il ruolo del sistema dei controlli interni*”, 15 April 2005, Verona; title of the speech: “*Implicazioni del SCI nell'attività di revisione contabile*”.

Conference Speaker “*Societas delinquere non potest. I modelli organizzativi tra autonomia gestionale e controllo giudiziale*”, 10 December 2004, Verona; title of the speech: “*Il “modello” ex D. Lgs. n. 231/2001: la prospettiva aziendale*”.

Speaker at the workshop organized by *Niederdorf Italia* in cooperation with the *Ufficio Stages e Tirocini* of the University of Verona, “*Il Financial Controller: una professione in evoluzione*”, 26 May 2004, Verona; title of the speech: “*Le nuove sfide per la funzione amministrativa: i riflessi sul ruolo del Financial Controller*”.

Speaker at the national workshop “*Accreditamento e certificazione dei processi formativi*”, organized by the *Scuola Interateneo di Specializzazione per l’Insegnamento Secondario* (SSIS Veneto), 15 October 2003, Venice; title of the speech: “*Accreditamento e certificazione: i principi guida di controllo dei processi formativi*”.

Conference Speaker organized by the accountants association in Milan and *Banca Generali*, “*I nuovi principi contabili internazionali*”, 9 October 2003, Milan; title of the speech: “*I criteri generali di applicazione dei principi contabili internazionali*”.

Speaker (1999) at the conference organized by *Confagricoltura* (young entrepreneurs) in Verona; title of the speech: “*La formula imprenditoriale nelle imprese agricole*”.

Speaker (1996) at the conferences on the European Union organized by the University of Verona in relation to the program “*azione Jean Monnet*”; title of the speech: “*Il processo di armonizzazione contabile nell’U.E.: la redazione del bilancio d’esercizio in Francia, Germania, Regno Unito e Italia*”.

Other projects

Member of the group of the local unit of the Research Projects of National Interest PRIN 2022 and PRIN PNRR 2022, both funded by the Ministry of Education.

Responsible of the group in charge of the Joint Project 2014 “*The role of governance, internal control and risk management in enhancing SMEs managerialization*” financed by University of Verona, Confindustria Vicenza e Kpmg S.p.A..

Member of the group in charge of the national research project (*PRIN 2009*) financed by Miur (project coordination: University of Siena); project concerning the research unit of Verona: “*The impact of risk prevention and management systems on firm value*”.

Member of the group in charge of the national research project (*PRIN 2007*) financed by Miur (project coordination: University of Verona); project concerning the research unit of Verona: “*Business combinations and quality of the disclosure to financial markets: an empirical analysis*”.

Supervisor of the research project on the transition to the international accounting principles *IAS/IFRS* carried out in cooperation with PricewaterhouseCoopers S.p.A..

Member of the *following research teams*:

- *Evolution of the income dynamics of transport companies operating in the "national couriers" sector*;
- *Institutional structure and management formula of airport companies in Europe*.

The results of the latter research have not given rise to publications and are collected in reports and reports.

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| DIDACTIC PUBLICATIONS (from the most recent) |
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S. CORBELLÀ, G. LIBERATORE, R. TISCINI (edited by), *Handbook of Business Valuation*, Vol. I and vol. II, McGrawHill, 2020. S. Corbella is also the author of several chapters in the handbook.

S. CORBELLÀ, *The General Principles of Drafting*, in A. PALMA (edited by), *The Financial Statements. Corporate Profiles, Legal and Accounting Principles*, Giuffrè, Milan, several editions starting from the 2016 edition.

G. BRUNETTI, S. CORBELLÀ, *Interpretation and analysis of financial statements*, in A. TESSITORE, *Supplementary readings on the financial statements of companies (update)*, Libreria Universitaria Editrice, Verona, 2011.

S. CORBELLÀ, *a) The Senfter case, b) The Carni case, c) Some cases of companies operating in the fishing sector*, in A. TESSITORE, A. LAI (editors), *Competitive, organizational, and economic-financial profiles of agri-food companies: cases and problems*, FrancoAngeli, Milan, 2004.

S. CORBELLÀ (editor), *Cases and exercises in General and Applied Accounting I*, Libreria Universitaria Editrice, Verona, 1997.

L. MARCHI, S. CORBELLÀ, *The Revision Process*, in L. TRADEMARKS, A. PAOLINI, M. PINI (editors), *Casi di revisione aziendale*, Clueb, Bologna, 1994.

S. CORBELLÀ, *The revision of the warehouse*, in L. TRADEMARKS, A. PAOLINI, M. PINI (editors), *Casi di revisione aziendale*, Clueb, Bologna, 1994.

S. CORBELLÀ, *The Netherlands*, in A. VIGANÒ (editor), *The transposition of the IV EEC Directive in some European countries*, Cusl, Milan, 1994.

S. CORBELLÀ, *Medium- to long-term loans*, in F. HORN, G. LOMBARDI STOCCHETTI (editors), *Elementi propedeutici al corso di contabili e bilancio*, Guerini Studio, Milan, 1994.

S. CORBELLÀ, *The establishment of the company*, in F. HORN, G. LOMBARDI STOCCHETTI (editors), *Preparatory elements for the course of accounting and financial statements*, Guerini Studio, Milan, 1994.

S. CORBELLÀ, *Exam topics*, in G. FRATTINI (editor), *Exam topics of accounting and financial statements. Texts, solutions and comments*, Egea, Milan, 1st edition of 1992.

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| OTHER ACTIVITIES AND MISCELLANEOUS INFORMATION |
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Other recent activities carried out within the University of Verona

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| from 1994 | Member of the <i>Examination Committees</i> , with student assistance activities both in support of the courses taught and for the preparation of Bachelor's degree theses and final exams. |
| from 2018 | Chairman of the Committee "Commissione Paritetica Studenti Docenti" in Economics and Management. |
| 2010-2018 | Referring Professor for the Master's Degree in Business Administration and Corporate Law (Graduate level). |
| 2016-2018 | PhD Candidate Supervisor of the PhD in Economics and Management – University of Verona. |
| 2014-2017 | Referring Professor in the Department of Business Administration for the PhD in Economics and Management – University of Verona. |
| 2014-2017 | Member of the Faculty Committee of the PhD in Economics and Management – University of Verona. |
| 2012 & 2018 | Chair of the examining Committee of the Italian Association of Chartered Accountants. |
| 2014-2015 | Chairman of the <i>Admission Committee</i> for the PhD in Economics and Management – University of Verona. |
| 2011-2012 | Member of the <i>University Self-Evaluation Committee</i> set up at the Permanent Preparatory Commission for University Teaching. |
| 2006-2011 | Member and then Chairman of the <i>CIVR Evaluation Commission</i> of the Faculty of Economics, Area 13. |
| 2006 | Member of <i>the Commission for admission to the PhD</i> in Business Administration of the University of Verona. |
| 2004 | Member of the examining Committee of the Italian Association of Chartered Accountants. |
| 2003-2010 | Referent of the <i>Degree Course in Business Administration</i> of the Faculty of Economics. |
| 2003-2006 | Member of the <i>Commission for the Development of External Activities (CSAE)</i> of the Faculty of Economics. |
| 2003 | Member of <i>the Commission for State Examinations</i> for the exercise of the profession of Accountant and Commercial Expert. |

- 2003 Chairman of the *Public Competition Committee* for technical-administrative staff to fill a position in category D, economic position D1, administrative management area, announced on 28 January 2003.
- 2002-2010 Referent of the Faculty of Economics in the *University Self-Evaluation Committee* (former President of the Self-Evaluation Group of the Degree Course in Business Administration of the Faculty of Economics).
- 2002-2010 Member of *Commissions for the awarding of University scholarships* for internships abroad.
- 2001-2003 Coordinator, at the Faculty of Economics, of the *Specialization and Professional Refresher Course* for the preparation of the State Examination of Auditor.

Other activities and miscellaneous information

- dal 2012 Member of the *Scientific Committee* of a series of refereed research promoted by the publisher Giappichelli.
- dal 2022 Member of the *Editorial Board* of the journal "Sistema 231" in the process of accreditation as a scientific legal journal, publisher first of Filodiritto and then Giuffr .
- from 2007 *Ad-hoc reviewer* of monographic works (Giappichelli, Maggioli, McGrawHill, Aracne), national journals (Management Control, Rivista Dottori Commercialisti) and international journals (International Journal of Economics and Accounting, Journal of Management and Governance, Financial Reporting).
- from 2006 Member of the Editorial Board of the *Rivista Dottori Commercialisti*.
- dal 2005 Member of the *Italian Society of Teachers of Accounting and Business Economics* (SIDREA).
- dal 2001 Member of the *Italian Association of Business Economics* (AIDEA).
- 2007-2016 Member of the Board of Directors and then of the Auditors Committee of SIDREA (Italian Association of Accounting and Business Administration).
- 2016 Member of the Scientific Board of the *Convegno IABE 2016*, Firenze e Pisa, 16-18 giugno 2016.
- 2007 Member of the committee appointing one Associate Professor for the University of Napoli Parthenope.

- 2005 Member of the committee appointing one Associate Professor for the University of Modena & Reggio Emilia.
- 2005 Member of the committee appointing one Assistant Professor for the University of Parma.
- 1995 Internal Auditors certification.
- 1991 Chartered Accountants certification.

University of Verona, March 2024

Prof. Silvano Corbella