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Curriculum Vitae**1. BIOGRAPHY**

- Riccardo Stacchezzini has been Full Professor of Business Administration at the Department of Management of the University of Verona since 1 March 2022. Previously, he was a Research Fellow from November to December 2004, an Assistant Professor of Business Administration from January 2005 to December 2014, and an Associate Professor from December 2014 to February 2022.
- He earned a PhD in Business Administration from Ca' Foscari University of Venice (December 2003) and a four-year degree in Economics and Business, summa cum laude, from the University of Verona (March 2000). During his undergraduate studies, he spent one semester at Westminster Business School in London, United Kingdom, as part of the Erasmus programme. He was a Visiting Professor at Norwich Business School, University of East Anglia, Norwich, United Kingdom (January-February 2019), where he engaged in teaching, seminars and research activities.
- At the University of Verona, he serves as Teaching Quality Assurance Coordinator for the Department of Management. He was Coordinator of the Master's Degree Programme in “Corporate Governance and Business Administration” for the 2021/2022-2023/2024 academic triennium, having previously held the same position for the Master's Degree Programme in “Business Economics and Law” during the 2018/2019-2020/2021 academic triennium.
- At the same University, he currently teaches “Financial Accounting”, “Advanced International Accounting”, “Corporate Reporting”, and “Accounting for Business Groups and Consolidated Financial Statements”. He recently attended the Senior AI-Augmented Teaching Methodology School organized by the Italian Academy of Business Administration (AIDEA) and Roma Tre University. For over 20 years, he also taught at the Graduate School of Agri-Food Economics (SMEA) of Università Cattolica del Sacro Cuore.
- Since 2019, he has been a member of the Scientific Committee of the Italian Foundation for Business Reporting (OIBR).
- Since 2021, he has been a member of the Executive Board of the Italian Society of Accounting History (SISR). During his first term (2021-2023), he was responsible for organising webinars. During his second term (2024-2026), he has served as Secretary to the Executive Board.

- Since 2024, he has been a member of the Sustainability Standards Committee of the Italian Accounting Standards Board (OIC).
- From 2019 to 2024, he was a member of the Stakeholder Reporting Committee (CRC) of the European Accounting Association (EAA).
- Since 2015, he has been a corresponding member of the National Virgilian Academy of Sciences, Letters and Arts in Mantua (Class of Moral Sciences). Since 2026, he has also been a corresponding member of the Academy of Agriculture, Sciences and Letters of Verona (Class of Agriculture and Physical, Mathematical and Natural Sciences).
- He provides teaching and consultancy services to educational and training institutions, including ACADEMY, part of the London Stock Exchange Group, and Fondazione CUOA. He also teaches in advanced courses preparing participants for the chartered accountancy profession and statutory auditing, as well as in the Master's programme in “Internal Auditing and Compliance” at the University of Verona.
- His research explores accounting, reporting, accountability and governance tools and practices from a critical-interpretive perspective, combining the analysis of technical aspects with an in-depth examination of their organisational and social implications. In recent years, his research has focused particularly on emerging challenges in sustainability reporting and the accountability of companies and institutions.
- He has published numerous articles in international peer-reviewed academic journals, including Accounting, Auditing & Accountability Journal, Accounting History, Accounting in Europe, Business Strategy and the Environment, Critical Perspectives on Accounting, Journal of Applied Accounting Research, Journal of Cleaner Production, Journal of Intellectual Capital, Journal of Management and Governance, and Meditari Accountancy Research. Most of these articles have appeared in international journals classified as “Class A” by ANVUR, the Italian National Agency for the Evaluation of Universities and Research Institutes. He is also the author of five scholarly monographs and numerous book chapters.
- He is involved in several research projects funded at local, national and European levels. In particular, he led the research project “Aligning Corporate Communication with the Needs of Investors and Other Stakeholders: The Role of Integrated Reporting”, funded under the University of Verona's 2015 Basic Research Call, and has participated in several research projects focusing on accounting, reporting, accountability and governance. He is or has also been involved in multidisciplinary research projects, contributing expertise relevant to his fields of study. He is currently a member of a PRIN 2022 project and a PRIN PNRR 2022 project, both focusing on sustainability reporting.
- He serves on the editorial boards of numerous international journals, including Accounting, Auditing & Accountability Journal, Accounting History, and Meditari Accountancy Research. He is or has been Guest Editor of special issues of several international journals, including Accounting, Auditing & Accountability Journal, Accounting History, Accounting in Europe, Journal of Management and Governance, and Meditari Accountancy Research. To date, he has acted as a reviewer for approximately 30 academic journals and two scholarly book series.
- As part of the University's “Third Mission” activities, he served as co-coordinator for the University of Verona of the financial and economic education project “Il futuro conta” (“The Future Matters”), promoted by the Veneto Region pursuant to Regional Law No. 17 of 11 May 2018 (2019-2021). He has also

organised and spoken at numerous public workshops and outreach seminars addressed to the general public, university students, small and medium-sized enterprises, and professional associations.

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2. RESEARCH ACTIVITIES

2.1. Publications

- Journal articles

1. “Navigating the academic debate on materiality in sustainability reporting: framing and future research directions” (with M. Colantoni and A. Lai), *Meditari Accountancy Research*, forthcoming (ANVUR Class A; Scimago Q2 Accounting; ABS 1).
2. “A ‘Spoon River’ for accountants: Gravestones as an archival source” (with G. Borghini and A. Lai), *Accounting and Cultures*, 2026, forthcoming (ANVUR Class A).
3. “Multivocal accountability in grand challenges: the Italian government’s response to COVID-19 between science and politics” (with A. Lai and G. Leoni), *Accounting, Auditing & Accountability Journal*, 2025, Vol. 38, No. 7, pp. 1919-1945, <https://doi.org/10.1108/AAAJ-06-2024-7139> (ANVUR Class A; Scimago Q1 Accounting; ABS 3).
4. “Stakeholder engagement in the public utility sector: Evidence from Italian ESG reports” (with L. Bonetti and A. Lai), *Utilities Policy*, 2023, Vol. 84, 101649, <https://www.sciencedirect.com/science/article/pii/S0957178723001613> (ANVUR Class A; Scimago Q1 Business and international management; ABS 1)
5. “Histories as counter-accounting” (with E. Masiero and A. Lai), *Critical Perspectives on Accounting*, 2023, Vol. 91, pp. 1-17, <https://www.sciencedirect.com/science/article/pii/S1045235421001167> (ANVUR Class A; Scimago Q1 Accounting; ABS 3).
6. “Reporting challenges and organisational mechanisms of change: a Latourian perspective on risk disclosure of a pioneer company in integrated reporting” (with C. Florio, A.F. Sproviero and S. Corbella), *Journal of Accounting and Organizational Change*, 2023, Vol. 19, No 2, pp. 226-249, doi: 10.1108/JAOC-05-2021-0064, <https://www.emerald.com/insight/content/doi/10.1108/JAOC-05-2021-0064/full/html> (Scimago Q2 Accounting; ABS 2).
7. “The future of corporate reporting” (with C. Cho and P. Kajüter), *Accounting in Europe*, 2022, Vol. 19, No. 1, pp. 1-6, <https://www.tandfonline.com/doi/full/10.1080/17449480.2022.2033804> (ANVUR Class A; Scimago Q2 Accounting; ABS 2).
8. “The pervasive role of accounting and accountability during the COVID-19 emergency” (with G. Leoni, A. Lai, I. Steccolini, S. Brammer, M. Linnenluecke and I. Demirag), *Accounting, Auditing & Accountability Journal*, 2021, Vol. 35, No. 1, pp. 1-19, doi: 10.1108/AAAJ-10-2021-5493, <https://www.emerald.com/insight/content/doi/10.1108/AAAJ-10-2021-5493/full/html> (ANVUR Class A; Scimago Q1 Accounting; ABS 3).
9. “Integrated reporting and analyst behaviour in diverse institutional settings” (with F. Rossignoli and A. Lai), *Meditari Accountancy Research*, 2022, Vol. 30, No. 3, pp. 819-851, doi: 10.1108/MEDAR-12-2020-1133, <https://www.emerald.com/insight/content/doi/10.1108/MEDAR-12-2020-1133/full/html> (ANVUR Class A; Scimago Q2 Accounting; ABS 1).
10. “Financial analysts’ reaction to voluntary integrated reporting: cross-sectional variation in institutional enforcement contexts” (with F. Rossignoli and A. Lai), *Journal of Applied Accounting Research*, 2021, doi: 10.1108/JAAR-04-2021-0112, <https://www.emerald.com/insight/content/doi/10.1108/JAAR-04-2021-0112/full/html> (Scimago Q2 Accounting; ABS 2).
11. “Accounting, management and accountability in times of crisis: lessons from the COVID-19 pandemic” (with G. Leoni, A. Lai, I. Steccolini, S. Brammer, M. Linnenluecke, and I. Demirag), *Accounting*,

Auditing & Accountability Journal, 2021, Vol. 34, No. 6, pp. 1305-1319, <https://www.emerald.com/insight/content/doi/10.1108/AAAJ-05-2021-5279/full/html> (ANVUR Class A; Scimago Q1 Accounting; ABS 3).

12. “Organisational and professional challenges amid the evolution of sustainability reporting: a theoretical framework and an agenda for future research” (with A. Lai), *Meditari Accountancy Research*, 2021, Vol. 29, No. 3, pp. 405-429, <https://www.emerald.com/insight/content/doi/10.1108/MEDAR-02-2021-1199/full/html> (ANVUR Class A; Scimago Q2 Accounting; ABS 1).
13. “New challenges in reporting on Corporate Governance” (with C. Florio and G. Gotti), *Journal of Management and Governance*, 2021, Vol. 25, pp. 1-5, <https://link.springer.com/article/10.1007/s10997-020-09552-8> (ANVUR Class A; Scimago Q2 Business and International Management; ABS 1).
14. “Corporate governance in practice: the role of practitioners’ understanding in implementing compliance programs” (with F. Rossignoli and S. Corbella), *Accounting, Auditing & Accountability Journal*, 2020, Vol. 33, No. 4, pp. 887-911, <https://www.emerald.com/insight/content/doi/10.1108/AAAJ-08-2016-2685/full/html> (ANVUR Class A; Scimago Q1 Accounting; ABS 3).
15. “The governmentality of corporate (un)sustainability: the case of the ILVA steel plant in Taranto (Italy)” (with A. Lai and S. Panfilo), *Journal of Management and Governance*, 2019, Vol. 23, pp. 67-209, <https://link.springer.com/article/10.1007/s10997-019-09457-1> (ANVUR Class A; Scimago Q2 Business and International Management; ABS 1).
16. “Integrated reporting and the performativity of intellectual capital” (with S. Corbella, C. Florio and A.F. Sproviero), *Journal of Management and Governance*, 2019, Vol. 23, pp. 459-483, <https://link.springer.com/article/10.1007/s11097-018-9443-7> (ANVUR Class A; Scimago Q2 Business and International Management; ABS 1).
17. “An intellectual capital ontology in an integrated reporting context” (with S. Corbella, C. Florio and A.F. Sproviero), *Journal of Intellectual Capital*, 2019, Vol. 20, No. 1, pp. 83-99, <https://www.emeraldinsight.com/doi/full/10.1108/JIC-05-2018-0090> (ANVUR Class A; Scimago Q1 Business, Management and Accounting ABS 2).
18. “Accounting and governance in diverse settings – an introduction” (with A. Lai and G. Leoni), *Accounting History*, 2019, Vol. 24, No. 3, pp. 325-337, <https://journals.sagepub.com/doi/full/10.1177/1032373219862669> (ANVUR Class A; Scimago Q1 History / Q2 Accounting; ABS 2).
19. “Integrated Reporting and narrative accountability: The role of preparers” (with A. Lai and G. Melloni), *Accounting, Auditing and Accountability Journal*, 2018, Vol. 31, No. 5, pp. 1381-1405, <https://www.emeraldinsight.com/doi/full/10.1108/AAAJ-08-2016-2674> (ANVUR Class A; Scimago Q1 Accounting; ABS 3).
20. “What does materiality mean to integrated reporting preparers? An empirical exploration” (with A. Lai and G. Melloni), *Meditari Accountancy Research*, 2017, Vol. 25, No. 4, <http://www.emeraldinsight.com/doi/abs/10.1108/MEDAR-02-2017-0113> (ANVUR Class A; Scimago Q2 Accounting; ABS 1).
21. “Sustainability management and reporting: The role of integrated reporting for communicating corporate sustainability management” (with G. Melloni and A. Lai), *Journal of Cleaner Production*, 2016, Vol. 136, Part A, <http://www.sciencedirect.com/science/article/pii/S0959652616002006> (ANVUR Class A; Scimago Q1 Strategy and Management; ABS 2).
22. “The tone of business model disclosure: An impression management analysis of the Integrated Reports” (with G. Melloni and A. Lai), *Journal of Management and Governance*, 2016, Vol. 20, No. 2, <http://link.springer.com/article/10.1007/s10997-015-9319-z> (ANVUR Class A; Scimago Q2 Business and International Management; ABS 1).
23. “Corporate Sustainable Development: is “Integrated Reporting” a legitimization strategy?” (with A. Lai and G. Melloni), *Business Strategy and the Environment*, 2016, Vol. 25, No. 3, <http://onlinelibrary.wiley.com/doi/10.1002/bse.1863/abstract> (ANVUR Class A; Scimago Q1 Strategy and Management; ABS 3).

24. "The interplay of knowledge innovation and academic power: Lessons from "isolation" in twentieth-century Italian accounting studies" (with A. Lai and A. Lionzo), *Accounting History*, 2015, Vol. 20, No. 3, <https://journals.sagepub.com/doi/full/10.1177/1032373215595138> (ANVUR Class A; Scimago Q1 History / Q2 Accounting; ABS 2).
25. "The socializing effects of accounting in flood recovery" (with A. Lai and G. Leoni), *Critical Perspectives on Accounting*, 2014, Vol. 25, No. 7, <http://www.sciencedirect.com/science/article/pii/S1045235414000574> (ANVUR Class A; Scimago Q1 Accounting; ABS 3).
26. "Governmentality rationales and calculative devices: The rejection of a seventeenth-century territorial barter proposed by the King of Spain" (with A. Lai and G. Leoni), *Accounting History*, 2012, Vol. 17, No. 4, <http://ach.sagepub.com/content/17/3-4/369.abstract> (ANVUR Class A; Scimago Q1 History / Q2 Accounting; ABS 2).
27. "Managers' discretion in purchase price allocation: a comparison between U.K. and Italian insurers" (with A. Lai), *International Review of Business Research Papers*, 2009, Vol. 5 No. 6, <http://www.wbiconpro.com/19.-Lai-.pdf> (indexed in Ulrich's Directory and Cabell's Directory of the USA; Class C in the Australian ERA ranking).
28. "Critical Information for "DPF contracts" Policyholders: Evidence from Italian Listed Issuers" (with A. Lai), *International Review of Business Research Papers*, 2007, Vol. 3 No. 4, <http://www.irbrp.com/static/documents/October/2007/1423645720.pdf> (indexed in Ulrich's Directory and Cabell's Directory of the USA; Class C in the Australian ERA ranking).

- Scholarly monographs

1. *Percorsi di sostenibilità. L'esperienza delle imprese mantovane* (with A. Lai, F. Rossignoli and M. Colantoni), *Franco Angeli, Milan, 2026*.
2. *Dalla rete al network. Profili di governance e modelli di business* (with A. Lai, A. Lionzo and F. Rossignoli), *author of Chapters 3, 5, 6 e 7 (the latter with F. Rossignoli), Franco Angeli, Milan, 2014*.
3. *Accounting e potere. Il contributo interpretativo del governmentality framework*, *Franco Angeli, 2012*.
4. *Il modello di bilancio assicurativo Ias/Ifrs. Prospettive di evoluzione*, *Franco Angeli, Milan, 2007*.
5. *L'analisi dei rischi nei gruppi aziendali*, *Franco Angeli, Milan, 2005*.

- Research reports

1. *La sostenibilità nelle imprese mantovane* (with M. Colantoni, A. Lai and F. Rossignoli), in A.a.V.v., "Mantova sostenibile. I percorsi ESG delle imprese mantovane", *Arti Grafiche Castello, Viadana (MN), 2024, ISBN: 9791221064186*.

- Monographic reports

1. *L'implementazione del principio di materialità: Linee guida applicative per identificare e monitorare la rilevanza delle questioni di sostenibilità* (with D. Calace, M. Colantoni and A. Lai), 2022, *Fondazione OIBR, ISBN: 9791281188013*.
2. *Operationalising materiality: Applied guidelines on how to identify and monitor the evolution of sustainability-related material issues* (with D. Calace, M. Colantoni and A. Lai), 2022, *Fondazione OIBR, ISBN: 9791281188006*.

- Educational and professional monographs

1. *Bilancio d'impresa. Esercizi svolti* (with C. Florio), *Egea, Milan, 2018* (author of Chapters 1, 2, 3, 4, 5, 6, 7, 8, 9 e 10).

- Book chapters

1. *The system of values of a firm. A framework for the financial performance analysis of business operations*, in P. Marchini (ed.), *Business Administration and Accounting*, Giappichelli, Turin, 2026 (first edition 2023).
2. *La rendicontazione obbligatoria della sostenibilità secondo gli standard europei* (with A. Lai and G. Leoni), in S. Corbella, A. Lai e A. Lionzo (eds.), *Bilancio di esercizio. Profili aziendali, giuridici e principi contabili*, Lefebvre Giuffrè, Milan, 2026.
3. *La rendicontazione volontaria della sostenibilità secondo lo standard europeo* (with A. Lai and G. Leoni), in S. Corbella, A. Lai e A. Lionzo (eds.), *Bilancio di esercizio. Profili aziendali, giuridici e principi contabili*, Lefebvre Giuffrè, Milan, 2026.
4. *I prospetti di bilancio*, in S. Corbella, A. Lai e A. Lionzo (eds.), *Bilancio di esercizio. Profili aziendali, giuridici e principi contabili*, Lefebvre Giuffrè, Milan, 2026.
5. *The relational capital along the supply chain: insights from sustainability reporting disclosures* (with M. Colantoni and A. Lai), in S. Zambon e L. Girella (eds.), "Handbook on Intangibles: Accounting, Reporting and Valuation", Edward Elgar Publisher, 2026, <https://www.elgaronline.com/edcollbook/book/9781035306374/9781035306374.xml>.
6. *The contribution of the <IR> Framework in achieving and disclosing Sustainable Development Goals* (with M. Colantoni and A. Lai), in A. Venturelli e C. Mio (eds.), *The Routledge Handbook of Accounting for the Sustainable Development Goals*, Routledge, London, 2024, <https://www.routledge.com/The-Routledge-Handbook-of-Accounting-for-the-Sustainable-Development-Goals/Venturelli-Mio/p/book/9781032518282?srsId=AfmBOorQK8MjK7KdXPwoyCHeXbmpoM5g05LjAfK48ppaqQQm3Pc4VqJw>.
7. *Historical overview of governance and its relationship with accounting and accountability* (with A. Lai and G. Leoni), in G.D. Carnegie e C.J. Napier (eds.), *Handbook of Accounting, Accountability and Governance*, Edward Elgar Publishing, 2024, pp. 25-48, <https://www.elgaronline.com/edcollchap/book/9781800886544/book-part-9781800886544-10.xml>.
8. *Theories in Integrated Reporting and Non-financial Information Research* (with D. Mancini, P. Piedepalumbo, D. Cortese), in L. Cinquini e F. De Luca (eds.), *Non-financial Disclosure and Integrated Reporting. Theoretical Framework and Empirical Evidence*, Springer, Cham, 2022, pp. 233-252, <https://link.springer.com/book/9783030903541>.
9. *Setting up Risk Disclosure: Case-Study Insights from an Integrated Reporting Pioneer* (with C. Florio, A.F. Sproviero, S. Corbella), in M. Wiczorek-Kosmala, P. Linsley e P. Shrives (eds.), *Risk and Risk Management in Diverse Settings – An Interdisciplinary Perspective*, Springer, Cham, 2022, pp. 229-246, <https://link.springer.com/book/9783030883737>.
10. *Exploring the impact of intellectual capital narratives on corporate accountability* (with A. Lai and G. Leoni), in J. Dumay, C. Nielsen, M. Lund, M. Massaro e J. Guthrie (eds.), *Research Handbook on Intellectual Capital and Business*, Edward Elgar, 2021, pp. 87-108, <https://www.elgar.com/shop/gbp/research-handbook-on-intellectual-capital-and-business-9781785365317.html>.
11. *Educazione finanziaria per scelte consapevoli e sostenibili* (with A. Buccioli and A. Sconti), in Aa.VV., *Il futuro conta. Campagna regionale di educazione finanziaria per il benessere sociale*, Ronzani Editore, Dueville (VI), 2021.
12. *Integrated reporting preparers: mode of cognition, stakeholder salience and integrated thinking in action* (with A. Lai), in C. de Villiers, P.-C. K. Hsiao, e W. Maroun (eds.), *The Routledge Handbook of Integrated Reporting*, Routledge, London, 2020, pp. 269-279 <https://doi.org/10.4324/9780429279621>.
13. *Accounting, Soci(et)al Risks, and Public Reason: Governmental Risk Discourses About the ILVA Steel Plant in Taranto (Italy)* (with A. Lai and S. Panfilo), in P. Linsley, P. Shrives, M. Wiczorek-Kosmala (eds.), *Multiple Perspectives in Risk and Risk Management*, Springer Proceedings in Business and Economics, Springer Nature, Cham, 2019, https://doi.org/10.1007/978-3-030-16045-6_3.

14. *Integrated reporting and analysts' earnings forecast error: empirical evidences (with F. Rossignoli and A. Lai)*, in S. Corbella, L. Marchi e F. Rossignoli (eds.), *Nuove frontiere del reporting aziendale. La comunicazione agli stakeholders tra vincoli normativi e attese informative*, Franco Angeli, Milan, 2018, pp. 882-900.
15. *Integrated reporting and the malleable disclosure of intellectual capital (with A.F. Sproviero, C. Florio and S. Corbella)*, in S. Corbella, L. Marchi e F. Rossignoli (eds.), *Nuove frontiere del reporting aziendale. La comunicazione agli stakeholders tra vincoli normativi e attese informative*, Franco Angeli, Milan, 2018, pp. 901-916.
16. *Integrated Reporting and preparers' accountability: A matter of context (with A. Lai and G. Melloni)*, in D. Vrontis, Y. Weber, E. Tsoukatos (eds.), *8th Annual Conference of the EuroMed Academy of Business - Global and national business theories and practice: bridging the past with the future*, Euromed Press, 2017.
17. *How Integrated Reporting meets the investors and other stakeholders' information needs (with A. Lai and F. Rossignoli)*, in D. Vrontis, Y. Weber, E. Tsoukatos (eds.), *8th Annual Conference of the EuroMed Academy of Business - Global and national business theories and practice: bridging the past with the future*, Euromed Press, 2017 (WOS:000427297600063).
18. *The governance of risks, state accountability, and the rhetoric of accounting: A case study (with A. Lai and S. Panfilo)*, in L. Marchi, R. Lombardi e L. Anselmi (eds.), *Il governo aziendale tra tradizione e innovazione*, Franco Angeli, Milan, 2016.
19. *Big data and the construction of calculative centres: how big data reshapes organizational power related to information management (with A. Zardini)*, in D. Vrontis, Y. Weber, E. Tsoukatos (eds.), *10th Annual Conference of the EuroMed Academy of Business - Innovation, Entrepreneurship and Sustainable Value Chain in a Dynamic Environment*, Euromed Press, 2015.
20. *Family firms and innovation: the role of ventured start-ups (with A. Lai and S. Panfilo)*, in D. Vrontis, Y. Weber, E. Tsoukatos (eds.), *10th Annual Conference of the EuroMed Academy of Business - Innovation, Entrepreneurship and Sustainable Value Chain in a Dynamic Environment*, Euromed Press, 2015.
21. *Business model innovation and networks: a case study research (with M. Soliman)*, in D. Vrontis, Y. Weber, E. Tsoukatos (eds.), *10th Annual Conference of the EuroMed Academy of Business - Innovation, Entrepreneurship and Sustainable Value Chain in a Dynamic Environment*, Euromed Press, 2015.
22. *The Quality of Business Model Disclosure in the "Integrated Report" of European Early Adopters (with A. Lai and G. Melloni)*, Il Mulino, Bologna, 2015.
23. *L'«ibridazione» dei sistemi di risk management in contesti aziendali reticolari*, in A. Lai (eds.), *Il contributo del sistema di prevenzione e gestione dei rischi alla generazione del valore d'impresa*, Franco Angeli, Milan, 2013.
24. *Integrated Reporting e risk disclosure: prime evidenze dal "progetto pilota" dell'IIRC (with G. Melloni)*, in A. Lai (eds.), *Il contributo del sistema di prevenzione e gestione dei rischi alla generazione del valore d'impresa*, Franco Angeli, Milan, 2013.
25. *Calzedonia (with A. Lai)*, in V. Coda, M. Minoja, A. Tessitore, M. Vitale (eds.), *Valori d'Impresa in Azione*, Egea, Milan, 2012.
26. *L'applicazione dell'IFRS 4 "Contratti Assicurativi" nel bilancio consolidato di Cattolica Assicurazioni*, in Aa.Vv. (edited by R. Di Pietra, M. Allegrini), *Bilancio IFRS. Best practice e casi operativi*, Knowita, Arezzo, 2011.
27. *L'identificazione e la disclosure delle risorse immateriali nei gruppi assicurativi: evidenze dalle operazioni di business combination (with A. Lai)*, in Aa.Vv., *Le risorse immateriali nell'economia delle aziende. Atti del 32° Convegno AIDEA, Ancona – 24-25 September 2009*, Il Mulino, Bologna, 2010.
28. *La relazione tra l'assetto di governance e la dimensione sociale d'impresa: profili evolutivi nella letteratura internazionale*, in Aa.Vv. (edited by G. Airoldi, G. Brunetti, G. Corbetta e G. Invernizzi), *Economia Aziendale & Management: scritti in onore di Vittorio Coda*, Università Bocconi Editore, Milan, 2010.

29. *Il processo di consolidamento nel bilancio assicurativo*, in Aa.Vv. (edited by L. Rinaldi), *L'applicazione degli Ias/Ifrs. L'analisi della trasparenza nei bilanci delle società quotate*, Il Sole 24Ore, Milan, 2009.
30. *Le relazioni tra informativa societaria, corporate governance e performance aziendale* (with A. Lai), in Aa.Vv. (edited by A. Taverna), *Il mercato trasparente. Corporate Governance Forum 1997-2007*, Il Mulino, Bologna, 2008.
31. *Allocazione di valori negli schemi di bilancio*, in R. Stacchezzini (eds.), *Esercizi in tema di bilancio d'impresa*, Libreria Universitaria Editrice, Verona, 2008.
32. *Gli effetti a bilancio di alcune operazioni*, in R. Stacchezzini (eds.), *Esercizi in tema di bilancio d'impresa*, Libreria Universitaria Editrice, Verona, 2008.
33. *La "clausola generale" ex art. 2423 c.c.*, in R. Stacchezzini (eds.), *Esercizi in tema di bilancio d'impresa*, Libreria Universitaria Editrice, Verona, 2008.
34. *I principi generali di redazione ex art 2423-bis c.c.*, in R. Stacchezzini (eds.), *Esercizi in tema di bilancio d'impresa*, Libreria Universitaria Editrice, Verona, 2008.
35. *Le immobilizzazioni materiali*, in R. Stacchezzini (eds.), *Esercizi in tema di bilancio d'impresa*, Libreria Universitaria Editrice, Verona, 2008.
36. *Le partecipazioni*, in R. Stacchezzini (eds.), *Esercizi in tema di bilancio d'impresa*, Libreria Universitaria Editrice, Verona, 2008.
37. *Le rimanenze di magazzino*, in R. Stacchezzini (eds.), *Esercizi in tema di bilancio d'impresa*, Libreria Universitaria Editrice, Verona, 2008.
38. *I lavori in corso su ordinazione*, in R. Stacchezzini (eds.), *Esercizi in tema di bilancio d'impresa*, Libreria Universitaria Editrice, Verona, 2008.
39. *Le imposte correnti, anticipate e differite*, in R. Stacchezzini (eds.), *Esercizi in tema di bilancio d'impresa*, Libreria Universitaria Editrice, Verona, 2008.
40. *DPF Contracts Disclosure in Insurers' Financial Statement*, in Frattini G. (eds.), *"Improving Business Reporting: New Rules, New Opportunities, New Trends"*, Milan, Giuffrè, 2007.
41. *Matching and Mismatching between Insurers' Assets and Liabilities: Emerging Patterns of "Shadow Accounting"* (with A. Lai), in Aa.Vv., *Emerging Issues in International Accounting & Business Conference 2006 – Proceedings, Vol. 1, University of Padua, July 20-22, 2006*, Cluep, Padova, 2006.
42. *Snack Sud*, in A. Tessitore, A. Lai, *Profili competitivi, organizzativi ed economico-finanziari di imprese agro-alimentari. Casi e problemi*, Franco Angeli, Milan, 2004.
43. *Lattefresco*, in A. Tessitore, A. Lai, *Profili competitivi, organizzativi ed economico-finanziari di imprese agro-alimentari. Casi e problemi*, Franco Angeli, Milan, 2004.
44. *Pizza Ice* (with Alessandro Lai), in A. Tessitore, A. Lai, *Profili competitivi, organizzativi ed economico-finanziari di imprese agro-alimentari. Casi e problemi*, Franco Angeli, Milan, 2004.
45. *Molfres* (with A. Lai), in A. Tessitore, A. Lai, *Profili competitivi, organizzativi ed economico-finanziari di imprese agro-alimentari. Casi e problemi*, Franco Angeli, Milan, 2004.
46. *La verifica di «coerenza» nel processo di valutazione del capitale economico: un'applicazione mutuata dalla «teoria delle opzioni reali»*, in P. Biffis (eds.), *Il sistema bancario italiano e l'UME: effetti sui prezzi, sui prodotti e sulla concorrenza*, Giappichelli, Turin, 2002.

• Conference papers with ISBN/ISSN

1. *Accounting and emotions: materializing Shakespeare's imaginary in the city of Verona* (with E. Giovannoni and A. Lai), *Storia della Ragioneria e Arti / Accounting History and Arts – XIV Convegno nazionale della Società Italiana di Storia della Ragioneria*, Turin, 22-23 November 2018.

2. *Integrated Reporting and the “Valuing” of Intellectual Capital: A Performative Analysis* (with S. Corbella, C. Florio and A.F. Sproviero), 13th Interdisciplinary Workshop on Intangibles and Intellectual Capital. Value Creation, Integrated Reporting and Governance, Ancona, 21-22 September 2017.
3. *CSR discourses in a tender offer: the acquisition of Banca Agricola Mantovana by Monte dei Paschi di Siena* (with A. Lai and F. Rossignoli), *Storie di banche e di istituzioni finanziarie in una prospettiva economico-aziendale – XIII Convegno nazionale della Società Italiana di Storia della Ragioneria*, Mantova, 24-25 November 2016.
4. *The role of “Integrated Reporting” in disclosing Sustainability Management* (with A. Lai and G. Melloni), 2014 EMAN Conference “From Sustainability Reporting to Sustainability Management Control”, Rotterdam (the Netherlands), 27-28 March 2014.
5. *Innovazioni paradigmatiche negli studi di Ragioneria e di Financial Accounting del XIX e XX secolo: la relazione tra approcci metodologici e obiettivi di conoscenza* (with A. Lai and A. Lionzo), *Ragioneria e accounting tra XIX e XX secolo: profili evolutivi e concettuali a confronto – XII Convegno nazionale della Società Italiana di Storia della Ragioneria*, Parma, 28-29 November 2013.
6. *Assessing Business Model Disclosure in the Integrated Reporting* (with A. Lai and G. Melloni), 9th Interdisciplinary Workshop on Intangibles, Intellectual Capital and Extra-Financial Information, Copenhagen (Denmark), 26-27 September 2013.
7. *Disclosing Business Model in the “Integrated Report”: Evidence from European Early Adopters* (with A. Lai and G. Melloni), AIDEA Bicentenary Conference, Lecce, 19-21 September 2013.

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2.2. Research areas

- His research focuses on the field of Business Administration, with particular emphasis on accounting, reporting, accountability and governance tools and practices.
- His main research approach is critical-interpretive, internationally widespread and known as “qualitative accounting” (or “critical/interpretive accounting”). This approach makes it possible to investigate these tools from both a technical perspective and in relation to the organisational and social implications associated with their use.
- The main research areas in which he has recently developed his publications, also with funding secured through competitive calls, may be summarised as follows:
 - a) *Sustainability reporting*
Research in this area examines the various forms of sustainability reporting (sustainability reports, integrated reports, etc.) as tools for explaining how sustainability issues are embedded within a holistic view of the organisation. Particular attention is paid to disclosure characteristics and to the impacts generated for stakeholders and at organisational and governance levels.
 - b) *The role of accounting and accountability systems in the governance of companies and institutions*
Research in this area explores the role of accounting and accountability systems in the exercise of governance prerogatives. Accounting systems are analysed as instruments of direction and power in the hands of those who hold governance responsibilities within companies and institutions.
 - c) *Accounting and governance from a historical perspective*
Research in this area explores accounting and corporate governance issues from a historical perspective. In particular, it analyses how the relationship between accounting and governance has

evolved over time in order to deepen understanding of their mutual influence in all types of organisations.

d) *Corporate governance, risk management and value creation*

Research in this area explores how governance structures and/or corporate risk-management activities contribute to value-creation processes and shape stakeholders' exposure to risk.

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2.3. Roles and service to the academic community

- Roles on committees and executive boards of academic associations and professional bodies
 - Member of the Sustainability Standards Committee of the Italian Accounting Standards Board (2023-present).
 - Member of the Executive Board of the Italian Society of Accounting History (SISR). During his second term, he was appointed Secretary to the Executive Board (2021-present).
 - Member of the Technical and Scientific Committee of the Italian Foundation for Business Reporting (OIBR) (2019-present).
 - Member of the Stakeholder Reporting Committee (SRC) of the European Accounting Association (EAA) (2019-2024).
 - Member of the Technical and Scientific Committee of the financial and economic education project “Il futuro conta” (“The Future Matters”), promoted by the Veneto Region pursuant to Regional Law No. 17 of 11 May 2018 (2019-2021).
 - Member of the Scientific Committee of Rete Innovazione Sostenibile (RIS) (2019-present).
- Roles on editorial boards of academic journals
 - Member of the editorial board of Accounting, Auditing & Accountability Journal (ANVUR Class A).
 - Member of the editorial board of Accounting History (ANVUR Class A).
 - Member of the editorial board of Meditari Accountancy Research (ANVUR Class A).
 - Member of the editorial board of Journal of Management Studies.
 - Member of the editorial board of Strategies in Accounting and Management.
- Guest Editor roles for special issues of academic journals
 - Guest Co-Editor of the Special Issue “Accounting and governance in diverse settings”, Accounting History (2019).
 - Guest Co-Editor of the Special Issue “New challenges in reporting on corporate governance”, Journal of Management and Governance (2020).
 - Guest Co-Editor of the Special Issue “New Challenges in sustainability reporting”, Meditari Accountancy Research (2021).
 - Guest Co-Editor of the double Expedited Special Issue “Accounting, management, finance, and accountability in times of crisis: A COVID-19 perspective”, Accounting, Auditing & Accountability Journal (2021).
 - Guest Co-Editor of the Special Issue “The future of corporate reporting”, Accounting in Europe (2022).
 - Guest Editor of the Special Issue “Integrated reporting and corporate sustainability”, Sustainability (2023).

- *Roles on scientific committees of national and international conferences*
 - Member of the Scientific Committee of the Meditari Accountancy Research Conference, 14-15 September 2023.
 - Member of the Scientific Committee of the 45th European Accounting Association (EAA) Annual Congress, category “Social and Environmental Accounting, and Ethical Issues in Accounting” (responsible for reviewing eight papers), Helsinki, Finland, 24-26 May 2023.
 - Member of the Review Committee of the Accounting and Finance Association of Australia and New Zealand (AFAANZ) Conference 2023 (responsible for reviewing one paper), The Star on the Gold Coast, Australia, 2-4 July 2023.
 - Member of the Scientific Committee of the 44th European Accounting Association (EAA) Annual Congress, category “Social and Environmental Accounting, and Ethical Issues in Accounting” (responsible for reviewing ten papers), Bergen, Norway, 11-13 May 2022.
 - Member of the Scientific Committee of the First 2021 SISR Webinar, Italian Society of Accounting History (SISR), 5 July 2021.
 - Member of the Scientific Committee of the Second SISR Webinar, Italian Society of Accounting History (SISR), 3 December 2021.
 - Member of the Scientific Committee of the 13th National Conference of the Italian Society of Accounting History (SISR), Mantua, 24-25 November 2016.
- *Conference organisation and roles on organising committees*
 - Member of the Organising Committee of the Financial Reporting Workshop, 18-19 June 2026.
 - Co-organiser of the Meditari Accountancy Research Conference, Verona, 14-15 September 2023.
 - Member of the Organising Committee of the Meditari Accountancy Research Conference online webinar, “The evolution of sustainability reporting”, 22 October 2021.
 - *Accounting History International Conference, Verona, 6-8 September 2017.*
 - Member of the Organising Committee of the 1st European Colloquium on Qualitative Research Methods in Business and Accounting, Verona, 14-15 July 2015.
 - Member of the Organising Committee of the 13th National Conference of the Italian Society of Accounting History (SISR), Mantua, 24-25 November 2016.
 - Member of the Organising Committee of the First European Colloquium on Qualitative Research Methods in Business and Accounting, Verona, 14-15 July 2015.
 - Chair of the Organising Committee of the 5th Financial Reporting Workshop, Verona, 12-13 July 2014.
- *Ad hoc reviewer for national and international academic journals*
 - “Accounting, Auditing & Accountability Journal”
 - “Accounting Education”
 - “Accounting, Finance and Governance Review”
 - “Accounting History”
 - “Accounting History Review”
 - “Accounting in Europe”
 - “Administrative Sciences”
 - “Advances in Economics and Business”
 - “Advances in Public Interest Accounting”
 - “British Accounting Review”
 - “Business and Society”

- “Business Ethics, the Environment & Responsibility”
 - “Business Strategy & the Environment”
 - “Contabilità e Cultura Aziendale – Accounting and Cultures”
 - “Corporate Social Responsibility and Environmental Management”
 - “Critical Perspectives on Accounting”
 - “Financial Reporting”
 - “Entropy”
 - “Journal of Applied Accounting Research”
 - “Journal of Cleaner Production”
 - “Journal of International Accounting, Auditing and Taxation”
 - “Journal of Management and Governance”
 - “Journal of Management Studies”
 - “Journal of Public Budgeting, Accounting & Financial Management”
 - “Meditari Accountancy Research”
 - “Qualitative Research in Accounting and Management”
 - “Rivista dei Dottori Commercialisti”
 - “Social and Environmental Accountability Journal”
 - “Sustainability”
 - “Sustainability Accounting, Management and Policy Journal”
 - “Sustainable Development”
- *Ad hoc reviewer for national and international publishers*
 - Franco Angeli (“Accounting and business studies” series)
 - Routledge (“Business, management and accounting” series)
- *Memberships of academic associations, academies and research networks*
 - Accademia Italiana di Economia Aziendale (AIDEA)
 - National Virgilian Academy of Sciences, Letters and Arts in Mantua (Class of Moral Sciences) - corresponding member
 - Accounting for Impact
 - Alternative Accounting Research Network (AARN)
 - Centre for Social and Environmental Research (CSEAR)
 - European Accounting Association (EAA)
 - Società Italiana dei Docenti di Ragioneria e di Economia Aziendale (SIDREA)
 - Italian Society of Accounting History (SISR) - full member

2.4. Awards and recognition for research papers and reviewing activities

- “Best Developmental Paper Award” awarded by the British Academy of Management for the paper “Love & the City: Placing Romeo and Juliet Between History, the Arts, Organizing, and Imagination” (with G. Achilli, E. Giovannoni, and A. Lai), September 2026.
- “Luca Pacioli” Award (3rd ed.), granted by the Italian Society of Accounting History (SISR) to the research project “A ‘Spoon River’ for Accountants: Gravestones as an Archival Source” (authors: G. Borghini, A. Lai and R. Stacchezzini), June 2025.

- “Best 2023 International Scientific Paper”, awarded by the Italian Association of Professors of Accounting and Business Administration (SIDREA) to the article “Histories as counter-accounting” (with E. Masiero and A. Lai), published in *Critical Perspectives on Accounting*, October 2024.
- “Alberto Bisaschi” Award (3rd ed.), granted by the Italian Society of Accounting History (SISR) to the article “Histories as counter-accounting” (with E. Masiero and A. Lai), published in *Critical Perspectives on Accounting*, December 2022.
- Co-Runner-Up for the Best Junior Contribution to the Theory and Practice of Intangibles, IC and Sustainability Award for the paper “The implementation of double materiality: tracing organisations' sensemaking process over time” (with M. Colantoni and A. Lai), at the 20th EIASM Interdisciplinary Conference on Intangibles, Sustainability and Value Creation: Reporting, Management and Governance, held at the University of Modena and Reggio Emilia (18-19 September 2025).
- “Best 2023 International Scientific Paper”, awarded by the Italian Association of Professors of Accounting and Business Administration (SIDREA) to the article “Histories as counter-accounting” (with E. Masiero and A. Lai), published in *Critical Perspectives on Accounting* (Vol. 91, March 2023, 102397).
- “Outstanding Paper” at the Emerald Literati Awards 2022 for the article “Organisational and professional challenges amid the evolution of sustainability reporting: a theoretical framework and an agenda for future research” (with A. Lai), published in *Meditari Accountancy Research* (Vol. 29, No. 3, 2021, pp. 405-429).
- The article “Organisational and professional challenges amid the evolution of sustainability reporting: a theoretical framework and an agenda for future research” (with A. Lai) was the most downloaded article in *Meditari Accountancy Research* between 12 June 2021 and 12 June 2022 (5,217 downloads).
- The article “Corporate Sustainable Development: is ‘Integrated Reporting’ a legitimization strategy?” (with A. Lai and G. Melloni) was the sixth most cited 2016 article in *Business Strategy and the Environment* (110 citations).
- Honourable mention for the research paper “Integrated Reporting and the ‘Valuing’ of Intellectual Capital: A Performative Analysis” (with S. Corbella, C. Florio and A.F. Sproviero), presented at the 13th Interdisciplinary Workshop on Intangibles and Intellectual Capital: Value Creation, Integrated Reporting and Governance (Ancona, 21-22 September 2017).
- “Best Reviewer 2013-14” for Financial Reporting.
- Honourable mention for the research paper “Intangible assets impairment in time of crisis: the insurers' accounting policies”, presented at the 6th Interdisciplinary Workshop on Intangibles, Intellectual Capital & Extra-Financial Information (Catania, 30 September-1 October 2010).

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3. TEACHING ACTIVITIES

3.1. Current and recent institutional appointments and activities at the University of Verona

- Teaching Quality Assurance Coordinator for the Department of Management (2022-present). In this capacity, he is also a member of the University Committee for Monitoring Tutoring Services.
- Coordinator of the Master's Degree Programme in “Corporate Governance and Business Administration” for the 2021/2022-2023/2024 academic triennium, and Coordinator of the Master's Degree Programme in “Business Economics and Law” for the 2018/2019-2020/2021 academic triennium.
- Delegate for placement policies and activities on the Council of the School of Economics and

Management (November 2021-December 2022).

- Member of the Academic Board of the inter-university PhD Programme in Accounting & Management at the Universities of Udine and Verona (since January 2021).
- University co-coordinator and member of the Technical and Scientific Committee of the financial and economic education project “Il futuro conta” (“The Future Matters”), promoted by the Veneto Region pursuant to Regional Law No. 17 of 11 May 2018 (2019-2021).
- Member of the Council of the Department of Management (formerly the Department of Business Administration) since January 2005.
- Member of the Teaching Committees of the Master's Degree Programmes in “Business Economics and Law” / “Corporate Governance and Business Administration” (as Chair) and “Marketing and Corporate Communication”, and of the Bachelor's Degree Programme in “Business Administration and Management”.

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3.2. Current teaching activities at the University of Verona

- Teaching activities in Bachelor's degree courses:
 - “Financial Accounting” (Bachelor's Degree in Business Administration and Management), 24 hours of tutorials.
- Teaching activities, including courses taught in English, within second-cycle/Master's degree programmes:
 - “Advanced International Accounting” (Master's Degree in Corporate Governance and Business Administration), 30 lecture hours;
 - “Accounting for Business Groups and Consolidated Financial Statements” (Master's Degree in Corporate Governance and Business Administration; course coordinator), 36 lecture hours;
 - “Corporate reporting” (Master's Degree in Marketing and Corporate Communication; course coordinator), 36 lecture hours.
- Teaching activities, including courses taught in English, within PhD programmes:
 - Teaching on the “Qualitative Research Methods” module (12 hours), co-coordinated with Prof. A. Lai, within the inter-university PhD Programme in Accounting and Management at the Universities of Udine and Verona;
 - Teaching on the “Classics in Accounting” module (4 hours) within the PhD Programme in Accounting and Management at the Universities of Udine and Verona.
- Teaching activities within Master's programmes and advanced courses:
 - Master's Programme in “Internal Auditing and Compliance” (8 hours: 4 hours for the “Italian Accounting Standards” module and 4 hours for the “Consolidated Financial Statements” module);

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3.3. Teaching activities at other universities, including international institutions, and training centres

- Teaching activities at other Italian universities
 - From 2001 to 2025, he undertook organisational, teaching and tutoring activities at the Graduate School of Agri-Food Economics (SMEA) of Università Cattolica del Sacro Cuore. His teaching

included the courses “Introduction to Business Administration” and “Corporate Governance and Value Creation” within the ASFOR-accredited Master's Programme in Agri-Food Business.

- Invited teaching within PhD programmes at other Italian universities
 - Invited teaching within the PhD Programme in “Security, Risk and Vulnerability” (curriculum in “Management and Security”) at the University of Genoa:
 - Seminar held on 19 May 2021: “Theory-informed case study”.
- Teaching activities at international universities
 - During his appointment as Visiting Professor at Norwich Business School, University of East Anglia, United Kingdom (January-February 2019), he delivered guest lectures on the “Advanced Financial Accounting” course.
 - He delivered a guest lecture to students at HEC Lausanne - Faculty of Business and Economics, UNIL, University of Lausanne, Switzerland, as part of the “Research in Sustainability Accounting” course.
- Teaching activities at training centres
 - For several years, he has taught - including in English - and organised courses on business topics for training institutions, including ACADEMY (the training centre of the London Stock Exchange Group / Euronext Group) and CUOA (a university centre providing management education, Master's programmes, consultancy and research).
 - For several years, he has taught business subjects (financial performance, financial statements and cost management) at ITS LAST (Logistics, Environment, Sustainability and Transport), a two-year post-secondary specialisation programme in logistics and innovative mobility systems, based in Verona, Vicenza and Padua.

Verona, 14 September 2026

