

## **Riccardo Stacchezzini**

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## **BIBLIOGRAPHY**

- Riccardo Stacchezzini is associate professor of accounting at the Department of Business Administration, University of Verona (Italy).
- He received his PhD in Business Administration from Ca' Foscari University of Venice, and a Laurea *cum laude* in Economics and Business from Verona University, Italy. He spent six months at the Westminster Business School, London, UK, within the Erasmus Program. It has been “visiting professor” at the Norwich Business School – University of East Anglia in January-February 2019. Prior to obtaining his Ph.D., he worked as junior controller for Volkswagen Group, Italy.
- His research spans across accounting, accountability and corporate governance disciplines. His papers have been published in various journals including “*Accounting, Auditing and Accountability Journal*”, “*Accounting History*”, “*Business Strategy and the Environment*”, “*Critical Perspectives on Accounting*”, “*Journal of Cleaner Production*”, “*Journal of Intellectual Capital*”, “*Journal of Management and Governance*”, and “*Meditari Accountancy Research*”. He is guest editing Special Issues that will be published on “*Accounting History*”, “*Journal of Management and Governance*” and “*Meditari Accountancy Research*”.
- He is a member of the Corporate Reporting Committee (CRC) of the European Accounting Association (EAA). He is involved in various research projects on sustainability and integrated reporting. In particular, he is currently leading the research project “*Aligning corporate communication with investors and other stakeholders' needs: the role of the 'integrated report'*” and working on the research project “*Integrated Reporting and small and medium-sized enterprises: Is there a role for integrated reporting?*” and “*Corporate governance and business models: toward an integrated thinking?*”. He took part to other funded research projects in the near past.
- At Verona University, he is the Coordinator of the Master Degree in “Business Administration and Corporate Law” and member of the board of the Ph.D. Program in Economics and Management. He owns an extensive experience in academic teaching of accounting, governance and business administration disciplines at Bachelor, Master of Science, Master and PhD levels.

## **EDUCATIONAL AND ACADEMIC QUALIFICATION**

- Degree in Economics and Business at Verona University (final grade: 110/110 cum laude) [27th March 2000].
- PhD in Business Administration at Ca' Foscari University (Venice) [November 2000-December 2003]; Ph.D. thesis on “Governing risks in business groups: a model of analysis” [final discussion held in December 2003].
- Honorary Fellow at Verona University and Università Cattolica del S. Cuore (Cremona) [since 2000].
- Research Fellow at Verona University on a research project on International Financial Reporting Standards [November-December 2004]
- Assistant Professor of Business Administration at Verona University, Business Administration Department [January 2005-December 2014].
- November 2013, national scientific qualification to function as Associate Professor in Italian Universities.

- Associate Professor of Business Administration at Verona University, Business Administration Department [since December 2014].
- March 2017, national scientific qualification to function as Full Professor in Italian Universities.

## RESEARCH INTERESTS

- Accounting in organizations and society (both in contemporary and historical settings)
- Corporate reporting (financial and non-financial disclosure; sustainability and integrated reporting)
- Corporate governance and accountability mechanisms
- Accounting research as a practice

## PUBLICATIONS (selection)

### Refereed Journals

- *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*, *EarlyCite*, 2019 <https://link.springer.com/article/10.1007/s10997-019-09457-1>.
- *Integrated reporting and the performativity of intellectual capital* (with S. Corbella, C. Florio and A.F. Sproviero), *Journal of Management and Governance*, *EarlyCite*, *EarlyCite*, 2018 <https://link.springer.com/article/10.1007/s10997-018-9443-7>.
- *An intellectual capital ontology in an integrated reporting context* (with S. Corbella, C. Florio and A.F. Sproviero), *Journal of Intellectual Capital*, *EarlyCite*, 2018 <https://www.emeraldinsight.com/doi/full/10.1108/JIC-05-2018-0090>.
- *Integrated Reporting and narrative accountability: The role of preparers* (with A. Lai and G. Melloni), *Accounting, Auditing and Accountability Journal*, Vol. 31, No. 5, 2018, <https://www.emeraldinsight.com/doi/full/10.1108/AAAJ-08-2016-2674>.
- *What does materiality mean to integrated reporting preparers? An empirical exploration* (with A. Lai and G. Melloni), *Meditari Accountancy Research*, Vol. 25, No. 4, 2017, <http://www.emeraldinsight.com/doi/abs/10.1108/MEDAR-02-2017-0113>.
- *Sustainability management and reporting: The role of integrated reporting for communicating corporate sustainability management* (with A. Lai and G. Melloni), *Journal of Cleaner Production*, Vol. 136, 2016 <http://www.sciencedirect.com/science/article/pii/S0959652616002006>.
- *The tone of business model disclosure: An impression management analysis of the Integrated Reports* (with A. Lai and G. Melloni), *Journal of Management and Governance*, Vol. 20, No. 2, 2016, <http://link.springer.com/article/10.1007/s10997-015-9319-z>.
- *Corporate Sustainable Development: is “Integrated Reporting” a legitimation strategy?* (with A. Lai and G. Melloni), *Business Strategy and the Environment*, Vol. 25, No. 3, 2016, <http://onlinelibrary.wiley.com/doi/10.1002/bse.1863/abstract>.
- *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*, Special Issue on Innovation in accounting thought and practice, Vol. 20, No. 3, 2015 <http://ach.sagepub.com/content/20/3/266.full.pdf+html>.
- *The socializing effects of accounting in flood recovery* (with A. Lai and G. Leoni), *Critical Perspectives on Accounting*, vol. 25, no. 7, 2014 <http://www.sciencedirect.com/science/article/pii/S1045235414000574>.
- *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*, Special Issue “Accounting and the State”, vol. 17, no. 4, 2012 <http://ach.sagepub.com/content/17/3-4/369.abstract>.
- *Managers’ discretion in purchase price allocation: a comparison between U.K. and Italian insurers* (with A. Lai), in *International Review of Business Research Papers*, Vol. 5 No. 6, November 2009 <http://www.wbiconpro.com/19.-Lai-.pdf>.

- *Critical Information for “DPF contracts” Policyholders: Evidence from Italian Listed Issuers* (with A. Lai), in *International Review of Business Research Papers*, Vol. 3 No. 4, October 2007 <http://www.irbrp.com/static/documents/October/2007/1423645720.pdf>.

#### Books

- *Dall’impresa al network* (with A. Lai, A. Lionzo, F. Rossignoli), Franco Angeli, Milano, 2014.
- *Accounting e potere. Il contributo interpretativo del governmentality framework*, Franco Angeli, 2012.
- *Il modello di bilancio assicurativo Ias/Ifrs. Prospettive di evoluzione*, Milano, Franco Angeli, 2007.
- *L’analisi dei rischi nei gruppi aziendali*, Franco Angeli, Milano, 2005.

#### Book Chapters and Conference Proceedings with Isbn/Issn

- *Big data and the construction of calculative centres: how big data reshapes organizational power related to information management* (con A. Zardini), EUROMED Academy of Business Conference, Verona, 16-18 settembre 2015 (long abstract).
- *Business model innovation and networks: a case study research* (con M. Soliman), EUROMED Academy of Business Conference, Verona, 16-18 settembre 2015.
- *Family firms and innovation: the role of ventured start-ups* (con A. Lai e S. Panfilo), EUROMED Academy of Business Conference, Verona, 16-18 settembre 2015 (long abstract).
- *The Quality of Business Model Disclosure in the “Integrated Report” of European Early Adopters* (with A. Lai and G. Melloni), in N. Di Cagno, G. Invernizzi, A. Mechelli, M. Ugolini, *Il ruolo dell’azienda nell’economia. Esiste un modello aziendale orientato alla crescita? Il Mulino*, Bologna, 2015.
- *The role of “Integrated Reporting” in disclosing Sustainability Management* (con A. Lai e G. Melloni), 2014 EMAN Conference “From Sustainability Reporting to Sustainability Management Control”, Rotterdam, 27-28 Marzo 2014.
- *Innovazioni paradigmatiche negli studi di Ragioneria e di Financial Accounting del XIX e XX secolo: la relazione tra approcci metodologici e obiettivi di conoscenza* (con A. Lai e A. Lionzo), XII Convegno nazionale della Società Italiana di Storia della Ragioneria, Parma, 28-29 novembre 2013.
- *Unlocking Paradigmatic Innovation: Relieving Italian Accounting Scholars From Isolation* (con A. Lai e A. Lionzo), The seventh Accounting History International Conference, Siviglia, settembre 2013.
- *Disclosing Business Model in the “Integrated Report”: Evidence From European Early Adopters* (con A. Lai e G. Melloni), AIDEA Bicentenary Conference, Lecce, 19-21 settembre 2013.
- *Integrated Reporting e risk disclosure: prime evidenze dal “progetto pilota” dell’IIRC* (with G. Melloni), in A. Lai (ed.), *Il contributo del sistema di prevenzione e gestione dei rischi alla generazione del valore d’impresa*, Franco Angeli, Milano, 2013.
- *L’«ibridazione» dei sistemi di risk management in contesti aziendali reticolari*, in A. Lai (ed.), *Il contributo del sistema di prevenzione e gestione dei rischi alla generazione del valore d’impresa*, Franco Angeli, Milano, 2013.
- *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, September 26-27, 2013.
- *La relazione tra l’assetto di governance e la dimensione sociale d’impresa: profili evolutivi nella letteratura internazionale*, in Aa.Vv. (G. Airoldi, G. Brunetti, G. Corbetta e G. Invernizzi eds.), *Economia Aziendale & Management: scritti in onore di Vittorio Coda*, Università Bocconi Editore, 2010.
- *Le relazioni tra informativa societaria, corporate governance e performance aziendale* (with A. Lai), in Aa.Vv. (a cura di A. Taverna), *Il mercato trasparente. Corporate Governance Forum 1997-2007*, Il Mulino, 2008.
- *DPF Contracts Disclosure in Insurers’ Financial Statement*, in Frattini G. (ed.) “*Improving Business Reporting: New Rules, New Opportunities, New Trends*”, Milano, Giuffrè, 2007.
- *Matching and Mismatching between Insurers’ Assets and Liabilities: Emerging Patterns of “Shadow Accounting”* (con 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.

## **RESEARCH GRANTS AND FUNDINGS (selection)**

- RICERCA DI BASE 2015, “Aligning corporate communication with investors and other stakeholders’ needs: the role of the integrated report” (coordinator: prof. R. Stacchezzini, Verona University).
- JOINT PROJECT 2014, “The role of governance, internal control and risk management in enhancing SMEs managerialization” (coordinator: prof. S. Corbella, Verona University; business partners: KPMG SpA and Confederation of Italian Industries Vicenza, Italy).
- PRIN 2009, “The relation between governance, risk management and performance: roles, tools and conditions for implementation in Italian companies” (national coordinator prof. A. Riccaboni, University of Siena)
- “The territory of the Adriatic: historical, geographical, legal, economic and artistic analysis” - coordinated by prof. G. de Vergottini (University of Bologna); project of national relevance funded by the Italian Government (Joint Commission Ministry of Foreign Affairs, Ministry of Culture, FederEsuli ex lege 72 and 73/2001). Position held: member (2011-2013) (Original Title: “Il territorio Adriatico - Orizzonte storico, geografia del paesaggio, aspetti economici giuridici e artistici”)
- “World Econometric Modelling of Arable Crops (WEMAC)” - coordinated by prof. P. Sckokai (Università Cattolica del S. Cuore); project funded by European Union (2005). Role: data collection and analysis
- “Innovation dans les petites et très petites entreprises et dynamique du développement local” - coordinated by prof. R. Pieri (Università Cattolica del S. Cuore); project funded by European Union (2003). Role: Interviews, data collection and analysis

## **ACADEMIC TEACHING**

Since 2001, academic teaching activities are held within Bachelor, Master of Science, Master and PhD in the fields of accounting, governance and business administration.

- Current academic teaching at Verona University:
  - Financial accounting (Bachelor in Business Administration)
  - Business groups and consolidated financial statement (Master of Science in Business Administration and Corporate Law)
  - Corporate reporting (Master of Science in Marketing and corporate communication)
  - Corporate governance (PhD in Business Administration)
- Current academic teaching at Cattolica del S. Cuore University (Piacenza/Cremona):
  - Business administration (basics) (Master in Economics of the Agricultural and Food System)
  - Corporate governance and evaluation (Master in Economics of the Agricultural and Food System)
- Previous academic teaching at Verona University:
  - Financial accounting I
  - Financial statement presentation
  - Financial statement analysis
  - Accounting evaluations
  - Consolidated financial statement
  - Business networks and cooperative agreements
  - Business groups
- Previous academic teaching at Cattolica del S. Cuore University (Piacenza/Cremona):
  - Business administration
  - Corporate strategies and policies
  - Corporate finance

He also teaches and coordinates courses of accounting and business administration at the training centres “Academy – London Stock Exchange Group” and “CUOA Business School”.

## **MEMBERSHIP AND ACTIVITIES**

### **Academic membership**

- CSEAR (Centre for Social and Environmental Research)
- EAA (European Accounting Association)
- ERRN (European Risk Research Network)

- SIDREA (Società Italiana dei Docenti di Ragioneria e di Economia Aziendale / Italian Academy of Business Administration and Accounting)
- SISR (Società Italiana di Storia della Ragioneria / Italian Society of Accounting History)

#### **Editorial Boards and scientific committee membership**

- Editorial member of “Accounting History”
- Editorial member of “Journal of Management Studies”
- Editorial member of “Strategies in Accounting and Management”
- Member of the scientific committee of “Science e Ricerche”

#### **Scientific committees**

- SISR (Società Italiana di Storia della Ragioneria) workshop, Verona, Italy, November 24-25, 2016

#### **Organizing committees**

- Accounting History International Conference, Verona, Italy, September 6-8, 2017
- SISR (Società Italiana di Storia della Ragioneria) workshop, Verona, Italy, November 24-25, 2016
- 5<sup>th</sup> Financial Reporting Workshop, Verona, Italy, June 12-13, 2014

#### **Journal ad-hoc referee**

- “Accounting History”
- “Advances in Economics and Business”
- “Advances in Public Interest Accounting”
- “British Journal of Research”
- “Business and Society”
- “Financial Reporting”
- “Journal of Cleaner Production”
- “Journal of Management Studies”
- “Meditary Accountancy Research”
- “Rivista dei Dottori Commercialisti”
- “Sustainability”

#### **Academic book ad-hoc referee for national and international publishers**

- Franco Angeli (“Accounting and business studies” series)
- Routledge (“Business, management and accounting” series)