

Francesca Rossignoli

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Department of Business Administration
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Via Cantarane, 24
37129 Verona (Italy)

Viale Margherita, 87
36100 Vicenza (Italy)

ACADEMIC POSITIONS

- **Senior Assistant Professor of Accounting, with tenure**, University of Verona, December 2017-Present.
- Certificate of eligibility (Abilitazione Scientifica Nazionale) as Associate Professor, since 2017.
- **Assistant Professor of Accounting**, University of Verona, Department of Business Administration, December 2012-November 2017.
- **Post-doc researcher**, University of Verona, Department of Business Administration, 2011.

RESEARCH INTERESTS

- Financial Accounting: Consolidation scope and reporting in the Italian, international and U.S. GAAP standards; Purchase Price Allocation in business combination; Integrated reporting
- Corporate Governance: Compliance programs; Governance in companies' networks
- Management and entrepreneurship: Strategic renewal in SMEs; Companies' networks for sustainability business models; Entrepreneurial learning in family SMEs

INTERNATIONAL EXPERIENCE

- **Visiting at the Florida State University** (Tallahassee, USA), August 2013.
- **Visiting at the University of Tennessee** (Knoxville, USA) for a research team work on the project "What are the factors that determine whether or not a parent company has control of a subsidiary?" with Bruce Behn (past President of the American Accounting Association), August – October 2011.
- **Visiting Ph.D. Student at the University of Tennessee** (Knoxville, USA) to develop the research program "Are there differences in how firms measure control? An empirical investigation of FASB and IASB equity investment and consolidation guidelines"
 - April – August 2010.
 - July – September 2009.

EDUCATION & TRAINING

Education

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

Training

- **EDEN Doctoral Seminar on Empirical Financial Accounting Research**, Berlin, September 2016
- **First European Colloquium on Qualitative Research Methods in Business and Accounting**, University of Verona, July 14-15, 2015.
- **Research seminars and workshops** at the University of Verona, Padova and Venezia.
- **STATA Course**, University of Verona, 2009-2010.
- **AIDEA School on Research Methodology**, University of Venice, Venezia, January 2010.

PUBLICATIONS

ACADEMIC JOURNALS

- B.K. Behn, A. Lionzo, F. Rossignoli, *The Influence of Management and Auditors on Consolidation Decisions*, Business Horizons, (forthcoming).
- F. Rossignoli, A. Lionzo, *Network impact on business models for sustainability: Case study in the energy sector*, Journal of Cleaner Production, vol. 182, 2018, pp. 694 – 704.
- B.K. Behn, A.K. Beck, A. Lionzo, F. Rossignoli, *Firm Equity Investment Decisions and US GAAP and IFRS Consolidation Control Guidelines: An Empirical Analysis*, Journal of International Accounting Research, vol. 16, n. 1, 2017, pp. 37 – 57.
- U. Lassini, A. Lionzo, F. Rossignoli, *Does business model affect accounting choices? An empirical analysis of European listed companies*, Journal of Management and Governance, vol. 20, n. 2, 2016, pp. 229 – 260.
- S. Corbella, C. Florio, F. Rossignoli, *IFRS Adoption in Italy: Which Effects on Accounting Figures and Subjectivity?*, Accounting and Finance Research, vol. 2, n. 4, 2013, pp. 130 – 148.
- F. Rossignoli, *Italian compliance programmes in groups of companies*, International Journal of Auditing Technology, vol. 1, n. 3/4, 2013, pp. 294 – 311
- F. Rossignoli, *'Proprietà' versus 'controllo': politiche di bilancio nella delimitazione dell'area di consolidamento in Italia e negli Stati Uniti*, Rivista dei Dottori Commercialisti, n. 4/2013, pp. 783 – 804.
- A. Lionzo, F. Rossignoli, *Knowledge integration in family SMEs: an extension of the 4I model*, Journal of Management and Governance, vol. 17, n. 3, 2013, pp. 583 – 608, DOI: 10.1007/s10997-011-9197-y.

PROFESSIONAL JOURNALS

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

BOOKS

- S. Corbella, L. Marchi, F. Rossignoli (a cura di), Conference Proceedings (SIDREA 2018) “Nuove frontiere del reporting aziendale. La comunicazione agli stakeholders tra vincoli normativi e attese informative”. FrancoAngeli, Milano, 2018.
- A. Lai, A. Lionzo, R. Stacchezzini, F. Rossignoli, “Dall’impresa al network. Profili di governance e modelli di business”. FrancoAngeli, Milano, 2014.
- F. Rossignoli, “Standard contabili ‘rules based’ e ‘principles based’. Profili generali ed evidenze empiriche”. FrancoAngeli, Milano, 2012.

BOOK CHAPTERS

- A. Lionzo, F. Buttignon, F. Rossignoli, *Il trattamento dell’incertezza legata all’inflazione: gli effetti sulla valutazione delle aziende*, in F. Marasca (a cura di), “I principali fattori di incertezza nella valutazione d’azienda, Società Italiana di Ragioneria e di Economia Aziendale”. Giuffrè Editore, Milano, 2014, pp. 173 – 209
- A. Lionzo, F. Rossignoli, *Il ruolo dei compliance programs nel governo d’impresa*, in A. Lai (a cura di), “Il contributo del sistema di prevenzione e gestione dei rischi alla generazione del valore d’impresa”. FrancoAngeli, Milano, 2013, pp. 180 – 201
- F. Rossignoli, *Le performance economico-finanziarie delle imprese vicentine*, in A. Lionzo (a cura di), “La sostenibilità competitiva. Percorsi di sviluppo delle imprese manifatturiere vicentine”. Il Mulino, Bologna, 2009, pp. 109 – 150
- F. Rossignoli, *Internazionalizzazione delle attività e personalizzazione dell’offerta - il caso Itipack*, in A. Lionzo (a cura di), “La sostenibilità competitiva. Percorsi di sviluppo delle imprese manifatturiere vicentine”. Il Mulino, Bologna, 2009, pp. 408 – 424
- F. Rossignoli, *Lo sviluppo tramite l’innovazione di prodotto - il caso Stefanplast*, in A. Lionzo (a cura di), “La sostenibilità competitiva. Percorsi di sviluppo delle imprese manifatturiere vicentine”. Il Mulino, Bologna, 2009, pp. 424 – 437

CONFERENCE PROCEEDINGS

- F. Rossignoli, R. Stacchezzini, A. Lai *Integrated reporting and analysts’ earnings forecast error: empirical evidences*, SIDREA National Conference, Verona, 13 – 14 September 2018. ISBN: 9788891772206

- C. Florio, G. Melloni, F. Rossignoli, *Corporate governance and enterprise risk management: evidence from SMEs*, SIDREA National Conference, Verona, 13 – 14 September 2018 (forthcoming)
- F. Rossignoli, *Network for Knowledge Sharing: An empirical investigation within SMEs*, 17th European Conference of Knowledge Management, ISSN: 2048-8963, Barcellona 6 – 8 September 2017, pp. 841 – 847.
- F. Rossignoli, *Networking SMEs for knowledge sharing: Preliminary evidences from a survey*, 10th Annual Conference of the EuroMed Academy of Business (EMAB), ISSN: 2547-8516, Roma 14 – 15 September 2017, pp. 2232 – 2235.
- R. Stacchezzini, A. Lai, F. Rossignoli, *How integrated reporting meets the investors and other stakeholders' information needs*, 10th Annual Conference of the EuroMed Academy of Business (EMAB), ISSN: 2547-8516, Roma 14 – 15 September 2017, pp. 798 – 804.
- A. Lai, F. Rossignoli, R. Stacchezzini, *CSR discourses in a tender offer: the acquisition of Banca Agricola Mantovana by Monte dei Paschi di Siena*, XIII Convegno Nazionale della Società Italiana di Storia della Ragioneria, Mantova, 24 – 25 November 2016, ISBN: 978-88-66-59-092-7
- F. Rossignoli, R. Stacchezzini, S. Corbella, *Corporate governance design and the “moral subjectification” of human resources: The role of compliance programs*, 13th EIASM Workshop on Corporate Governance, Milano, 27 – 28 October 2016, ISSN: 2295-1687
- R. Stacchezzini, F. Rossignoli, S. Corbella, *Implementing a compliance program in a subsidiary: A practice lens approach*, 13th EIASM Workshop on Corporate Governance, Milano, 27 – 28 October 2016, ISSN: 2295-1687
- F. Rossignoli, A. Lionzo, U. Lassini, *Entrepreneurial learning in Family SMEs: The role of family in communities of practices*, 17th European Conference of Knowledge Management, Belfast, 1-2 September 2016, pp. 771 – 779, Print version ISSN: 2048-8963; Print version ISBN: 978-1-911218-02-9; E-Book ISSN: 2048-8971; E-Book ISBN: 978-1-911218-03-6
- F. Rossignoli, A. Lionzo, “Emerging governance patterns from Italian social cooperatives in Innovation”. *Innovation, Entrepreneurship and Sustainable Value Chain in a Dynamic Environment*. 8th Annual EuroMed Conference of the EuroMed Academy of Business, Verona, 16 – 18 September 2015, WOS:000371316100261
- U. Lassini, A. Lionzo, F. Rossignoli, *Linking financial accounting to business models: An empirical application of the predictive financial reporting ability*. Convegno AIDEA “Il ruolo dell'azienda nell'economia”, Lecce, 19 – 21 September 2013

WORKING PAPERS

- F. Rossignoli, A. Lionzo, B. Buchetti, “Beyond Corporate Governance Reporting: the incremental utility of information on board member profiles”
- F. Rossignoli, R. Stacchezzini, A. Lai, “How integrated reporting meets the investors and other stakeholders' information needs”
- F. Rossignoli, A. Lionzo, S. Bozzolan, “F. Rossignoli, A. Lionzo, S. Bozzolan, “Financial Expertise in Purchase Price Allocation: Evidence in the IFRS 3 context”

- F. Rossignoli, R. Stacchezzini, S. Corbella, “From policeman to mentor: the role of the Compliance Officer in leading the moral subjectification of employees”
- A. Lionzo, F. Rossignoli, “Entrepreneurial learning in family SMEs: The family’s role in Communities of Practice”
- R. Stacchezzini, F. Rossignoli, S. Corbella, “A practice lens approach on corporate governance: The implementation of compliance programs”, under review at *Accounting, Auditing & Accountability Journal*

SCIENTIFIC CONFERENCES

- F. Rossignoli, A. Lionzo, S. Bozzolan, “Financial Reporting Quality in Business Combination”, 8th Accounting and Regulation Workshop, Siena, 27 – 29 June 2019
- F. Rossignoli, A. Lionzo, S. Bozzolan, *Financial Reporting Quality and Audit Committee Financial Expertise: Evidence from the Purchase Price Allocation according to the IFRS 3 revised*, SIDREA National Conference, Verona, 13 – 14 September 2018
- F. Rossignoli, R. Stacchezzini, A. Lai *Integrated reporting and analysts’ earnings forecast error: empirical evidences*, SIDREA National Conference, Verona, 13 – 14 September 2018
- C. Florio, G. Melloni, F. Rossignoli, *Corporate governance and enterprise risk management: evidence from SMEs*, SIDREA National Conference, Verona, 13 – 14 September 2018
- F. Rossignoli, R. Stacchezzini, A. Lai, *Does integrated reporting durably reduce analysts’ forecast error? IX Financial Reporting Workshop*, Bologna, 14 – 15 June 2018
- F. Rossignoli, *Networking SMEs for knowledge sharing: preliminary evidences from a survey*. Paper accettato al 10th Annual Conference of the EuroMed Academy of Business (EMAB), Roma, 13 – 15 September 2017
- R. Stacchezzini, A. Lai, F. Rossignoli, *How integrated reporting meets the investors and other stakeholders’ information needs*. Paper accettato al 10th Annual Conference of the EuroMed Academy of Business (EMAB), Roma, 13 – 15 September 2017
- F. Rossignoli, *Network for Knowledge Sharing: An empirical investigation within SMEs*. Paper accettato al 17th European Conference of Knowledge Management, Barcellona (Spagna), 7 – 8 September 2017
- A. Lai, F. Rossignoli, R. Stacchezzini, *From cooperative to public limited company: The role of CSR discourses in the acquisition of the “Banca Agricola Mantovana” bank at the end of the 1990s*. Paper accettato al 9th Accounting History International Conference, Verona, 6 – 8 September 2017
- F. Rossignoli, R. Stacchezzini, S. Corbella, *From policeman to mentor: the role of the Compliance Officer in leading the moral subjectification of employees*. Paper accettato al 22nd Annual Ethics Research Symposium presso l’American Accounting Association Annual Meeting, San Diego (USA), 4 – 9 August 2017

- C. Florio, G. Melloni, F. Rossignoli, *Corporate governance and enterprise risk management: Evidence from SMEs. 11th European Network for Research in Organisational and Accounting Change Conference* University of Naples “Federico II”, Napoli 29 – 30 June 2017
- A. Lai, F. Rossignoli, R. Stacchezzini, *CSR discourses in a tender offer: the acquisition of Banca Agricola Mantovana by Monte dei Paschi di Siena. XIII Convegno Nazionale della Società Italiana di Storia della Ragioneria*, Mantova, 24 – 25 November 2016
- R. Stacchezzini, A. Lai, F. Rossignoli, *The role of the Integrated Report in aligning corporate communication with investors and other stakeholders’ needs: A research project. Integrated Thinking and Reporting in Practice Academic Workshop*, Roma, 17 – 18 November 2016
- F. Rossignoli, R. Stacchezzini, S. Corbella, *Corporate governance design and the “moral subjectification” of human resources: The role of compliance programs. 13th EIASM Workshop on Corporate Governance*, Milano, 27 – 28 October 2016
- R. Stacchezzini, F. Rossignoli, S. Corbella, *Implementing a compliance program in a subsidiary: A practice lens approach. 13th EIASM Workshop on Corporate Governance*, Milano, 27 – 28 October 2016
- C. Florio, G. Melloni, F. Rossignoli, *Drivers of enterprise risk management in smes: does corporate governance matter? 7th European Risk Conference* The University of York, UK 15 – 16 September 2016
- F. Rossignoli, A. Lionzo, U. Lassini, *Entrepreneurial learning in Family SMEs: The role of family in communities of practices. 17th European Conference of Knowledge Management*, Belfast (UK), 1 – 2 September 2016
- R. Stacchezzini, F. Rossignoli, S. Corbella, *A practice lens approach to corporate governance: The implementation of compliance programs. 8th Asia-Pacific Interdisciplinary Research in Accounting Conference*, Melbourne (Australia), 13 – 15 July 2016
- F. Rossignoli, A. Lionzo, “Emerging governance patterns from Italian social cooperatives in Innovation”. *Innovation, Entrepreneurship and Sustainable Value Chain in a Dynamic Environment. 8th Annual EuroMed Conference of the EuroMed Academy of Business*, Verona, 16 – 18 September 2015, WOS:000371316100261
- A. Lionzo, U. Lassini, F. Rossignoli, *Does business model affect accounting choices? An empirical analysis of European listed companies. Business Model and Business Sustainability*, Enna, 19 – 20 June 2014
- U. Lassini, A. Lionzo, F. Rossignoli, *Linking financial accounting to business models: An empirical application of the predictive financial reporting ability. Convegno AIDEA “Il ruolo dell'azienda nell'economia”*, Lecce, 19 – 21 September 2013
- B.K. Behn, A.K. Beck, A. Lionzo, F. Rossignoli, *Do Accounting Standards Motivate Strategic Investment Behavior? A Cross-Sectional Comparison of Firm Investment Strategies in the U.S. GAAP and IFRS Reporting Environments. American Accounting Association Annual Meeting*, Anaheim (CA), 3 – 7 August 2013
- B.K. Behn, A.K. Beck, A. Lionzo, F. Rossignoli, *Do Accounting Standards Motivate Strategic Investment Behavior? A Cross-Sectional Comparison of Firm Investment Strategies In the U.S.*

GAAP and IFRS Reporting Environments. 4th Financial Reporting Workshop, Roma, 13 – 14 June 2013.

- B.K. Behn, A.K. Beck, A. Lionzo, F. Rossignoli, *Are there differences in how firms measure control? An empirical investigation of FASB and IASB equity investment and consolidation guidelines. 34th European Accounting Association Conference*, Roma, 20 – 22 April 2011
- A. Lionzo, F. Rossignoli, *Strategic renewal through knowledge integration in family SMEs: an extension of the 4I Model. 1st Journal of Management and Governance Conference*, dal titolo “*Governing Strategy and Knowledge: Tools and Methodologies*”, Venezia, 9 – 10 October 2009

AWARDS AND GRANTS

- **Best Paper Award** at *4th Financial Reporting Workshop*, Rome, 13 – 14 giugno 2013. B.K. Behn, A.K. Beck, A. Lionzo, F. Rossignoli, *Do Accounting Standards Motivate Strategic Investment Behavior? A Cross-Sectional Comparison of Firm Investment Strategies In the U.S. GAAP and IFRS Reporting Environments*.
- **Grant for the Cooperint in the Junior Research Program for visiting** editions: 2009 – 2010 – 2011.
- **Ph.D scholarship**, University of Verona, 2008-2010.

RESEARCH GRANTS AND FUNDINGS

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

SERVICE

JOURNAL AD-HOC REFEREE

- Financial Reporting
- Journal of Cleaner Production
- International Journal of Business Research – Special Issue: “Strategic Management and Business Sustainability: Value Creation, Performance Measurement and Disclosure”

JOURNAL GUEST EDITOR

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

CONFERENCE REVIEWER

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

CONFERENCE ORGANIZING COMMITTEES

- National conference SIDREA "Nuove frontiere del reporting aziendale. La comunicazione agli stakeholders tra vincoli normativi e attese informative", Verona, Italy, September 13-14, 2018.
- 9th Accounting History International Conference “Accounting and Governance in Diverse Settings”, Verona, Italy, September 6-8, 2017.
- XIII National Congress of the Italian Society of Accounting History, “Accounting, Banks and Financial Institutions: Insights from the past”, Mantua, Italy, November 24-25, 2016.
- 5th Financial Reporting Workshop, Verona, Italy, June 12-13, 2014.

COMMITTEE MEMBERSHIP

- Erasmus Coordinator for the Universidad de Valencia, since 2014.

SUBSCRIPTION MEMBERSHIP

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

TEACHING EXPERIENCE

PH.D TEACHING

- Corporate Governance, Ph.D in Accounting and Business Administration, University of Verona, since 2014. Seminars on “Compliance Programs”, “Risk Management and Corporate Governance”.

EXECUTIVE AND MBA EDUCATION

- Executive MBA in International Business, Course of International Financial Accounting, CUOA Foundation, since 2017.
- MBA in Business Administration, Course of Financial Accounting, CUOA Foundation, since 2013.
- Two-Year Preparation Course for Certified Public Accountants, Courses of Financial Accounting, University of Padua, 2014.
- Two-Year Preparation Course for Certified Public Accountants, Courses of Financial Accounting, University of Verona, 2009.

MASTER'S DEGREE TEACHING

- Group Accounting and Performance, University of Verona (in Vicenza), 2010 - 2015 (English language);
- Advance financial reporting and risk and performance measurement, University of Padua, 2014 (English language);
- Group Administration and Consolidated Financial Statement, University of Padua, 2013;
- Group Administration and Consolidated Financial Statement, University of Verona (in Vicenza), 2009 - 2013;
- Teaching Assistant for the course Group Administration and Consolidated Financial Statement, University of Verona (in Vicenza), 2008-2010;

UNDERGRADUATE TEACHING

- Financial Accounting, University of Verona, since 2012.
- Teaching Assistant for the courses in Financial Accounting I and II, 2007-2011.

TUTORSHIP

- Tutor for the course Group Administration and Consolidated Financial Statement, University of Verona, 2007 - 2008.
- Tutor for the courses in Financial Accounting I and II, University of Verona, 2007-2008.

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