University of Parma Department of Economics and Management Section of Accounting and Auditing



Andrei Paolo, paolo.andrei@unipr.it

Full Professor of Business Economics. Rector of the University of Parma. Honorary member of Italian Academy of Business Economics and Management (AIDEA) where he has served as Vice President in 2014 and President from 2015 to 2017. Honorary member of Italian Academy of Accounting History (SISR) where he has served on the Board of Directors from 2005 to 2013 (Vice President in 2011-2013). Member of Italian Society of Accounting and Business Economics Educators (SIDREA). Member of the European Accounting Association (EAA), American Accounting Association (AAA), International Association for Accounting Education and Research (IAAER), Association Francophone de Comptabilité (AFC), European Business Ethics Network (EBEN) and Centre for Social and Environmental Accounting Research (CSEAR). Member of the Scientific Committee of many Italian and international academic journals and editorial series concerning Accounting, Business Economics and Management.

His research interests are focused on corporate financial communication (both in Italian and international contexts); business administration; accounting history and corporate social responsibility, with particular attention on social reporting. He has published widely in these fields, both monographs and articles.



Azzali Stefano, stefano.azzali@unipr.it

Full Professor in Accounting. He graduated at University of Parma and received his PhD from Bocconi University, Milan. He has been Visiting Professor at Greenwich University (London). His research interests include several topics of auditing (audit rotation, audit sanctions, internal audit, internal control deficiencies) and accounting (earnings management, income shifting, tax avoidance). He is Coordinator of PhD Program in Economics and Management of Innovation and Sustainability (EMIS); Italian representative of the European Accounting Association (EAA); Member of Italian Society of Accounting and Business Economics Educators (SIDREA), Italian Academy of Business Economics and Management (AIDEA). He has published papers on several peer-reviewed journals, including International Journal of Auditing, Managerial Auditing Journal, Journal of Accounting, Auditing And Finance.

He is interested in developing research projects that involve earnings quality and the audit quality in both listed and non-listed companies, the effect of enforcement actions from oversight public authority, the internal audit function, the audit market and the effect on audit competition, audit competence and independence, the consolidated financial reporting and the effects of intragroup transactions on minorities, the effects of audit sanctions at audit firm and audit partner level.



Balluchi Federica, federica.balluchi@unipr.it

Full Professor of Business Economics. She graduated at University of Pisa and received her PhD in Business Economics at University of Pisa. She is member of European Accounting Association (EAA), European Business Ethics Network (EBEN), Centre for Social and Environmental Accounting Research (CSEAR), Italian Academy of Business Economics and Management (AIDEA), Italian Academy of Accounting History (SISR), Italian Society of Accounting and Business Economics Educators (SIDREA). She is reviewer of several scientific journals. Her research interests are focused on intellectual capital, budgeting and cost accounting, corporate social responsibility and social accountability, accounting history. She is author of publications on several peer-reviewed journals, including Corporate Social Responsibility and Environmental Management, Business Strategy and the Environment.

In line with her research areas, she would be interested in cooperating on research projects related to corporate social responsibility and corporate social responsibility disclosure, intangible assets, managerial accounting and researches in the field of accounting history.

Cilloni Andrea, andrea.cilloni@unipr.it



Andrea Cilloni is an Associated Professor in Accounting, at University of Parma, where his mainly teaching area is Management Accounting. He has served as Visiting Professor and Scholar in European, Japanese, North and South American Universities: KGU, Kobe, Japan; UBA, Buenos Aires, Argentina; UBC, Vancouver, Canada just to mention some of them. He is Affiliate Professor at GEM, Grenoble, France. He is a member of Italian, European, American and International Academies. He was awarded the prize as Best Paper in Accounting Education, in the 2006 World Congress of Accounting Educators together with Prof. Satoshi Sugahara and Prof. Greg Borland. He has published some monographs in Information Economics and Accounting Information Systems, and Concern Economics, Matrix Accounting and Advanced Information Systems. He has published many articles in Italian and International Accounting and Business Economics applied to accounting systems, accounting history and accounting education topics.

Donelli Chiara Carolina , chiaracarolina.donelli@unipr.it

Post doc in Public Management. She graduated at University of Bologna cum laude, and received her PhD from University of Ferrara. She has been visiting PhD at University of South Australia (2017- 2018), where she worked closely with the research group of Culture and Arts Management. She developed several field studies in the area of Arts and Cultural Management for private and public institutions. Her work has been presented in several conferences including European Academy of Management (2018) and AIMAC – International Conference of Arts and Cultural Management; she has been a reviewer for the special issue on co-creation for Public Management Review. She is member of the research team Ri.For.Ma (managerial education throughout health care organizations).

According to her research area, she would be interested in cooperating on research project on the topics of sustainability for non-profit organization, collaborative governance, leadership, management control, performance management, and performance measurement in public or non-profit organizations.



Fanelli Simone, simone.fanelli@unipr.it

Post doc in Public Management. He graduated in Management at Bocconi University, Milan and he received his PhD in Public Management from University of Parma. He is reviewer of several scientific journal, such as Journal of Health Organization and Management and International Journal of Productivity and Performance Management, and member of the Working Group on accounting harmonization of Regions and Local Authorities: Accounting and budget, Italian Society of Accounting and Business Economics Educators (SIDREA). He is member of the research team Ri.For.Ma (management and public organizations, non-profit organizations, healthcare organizations, and cultural organizations. In line with his research area, he would be interested in cooperating on research project on the topics of the human resource management, leadership, management control, accounting, performance

management, and performance measurement in public or non-profit organizations.



Ferretti Marco, marco.ferretti@unipr.it

Associate Professor in Public Accounting. He graduated at University of Parma where he also received his PhD in Public Administration "Development and testing of a funding model for hospital-university companies: first hypotheses". His research interests include several topics of public accounting, public management, smart cities and corporate governance. He is Vice President of the "Food system: management, sustainability and technologies" Course at the University of Parma. He has published papers on several peer-reviewed journal, including the international journal of health planning and management, international journal of management and administrative sciences, international journal of engineering, science and technology.

He is interested in developing research projects that involve public entities financing system, social reporting; public services outsourcing business planning and "Tableau du Board" designing, non-profit sector, public entities benchmarking and accounting regulation in public sectors.



Fornaciari Luca, luca.fornaciari@unipr.it

Associate Professor in Accounting. He graduated at University of Parma and received his PhD from University of Parma. His research interests include several topics of corporate social responsibility (sustainability report, integrated report, impression management), management accounting (performance management measurement, cost of poor quality, production efficiency) and accounting (earning management, value relevance). He is member of the European Accounting Association (EAA), Italian Academy of Accounting History (SISR), Italian Society of Accounting and Business Economics Educators (SIDREA). He has published on peer-reviewed journals, such as Financial reporting, Managerial auditing journal, Management control, International journal of business and management, Journal of business performance management.

He is interested in developing research projects that involve performance measurement and corporate social responsibility in both listed and non-listed companies, earnings quality, the effect of impression management on market and production efficiency.



Furlotti Katia, katia.furlotti@unipr.it

Associate Professor in Business Economics. She graduated at University of Parma "Advance degree in Company Administration and Management" and received her PhD in "Corporate Value Determination and Disclosure" from University of Parma. She is Vice Dean of the Department of Economics and Management at University of Parma. She has been visiting professor at Greenwich University (London). She is member of European Accounting Association (EAA), European Business Ethics Network (EBEN), Centre for Social and Environmental Accounting Research (CSEAR), Italian Academy of Business Economics and Management (AIDEA), Italian Academy of Accounting History (SISR), Italian Society of Accounting and Business Economics Educators (SIDREA). She is reviewer of several scientific journals. She is interested in different accounting issues: corporate social responsibility and accountability, business ethics, corporate governance and accounting history. She is author of publications on several peer-reviewed journal, such as Corporate Social Responsibility and Environmental Management.

In line with her research area, she would be interested in cooperating on research project related to corporate social responsibility and corporate social responsibility disclosure in both listed and non-listed companies, corporate governance with particular regard to the tools of governance such as code of ethics and researches in the field of accounting history.



Lanza Gianluca, gianluca.lanza@unipr.it

Post doc in Public Management. He graduated at Bocconi University in Milan, and received his PhD from University of Ferrara on Economics and Management of Innovation and Sustainability. He has been visiting PhD at Karolinska Institutet of Stockholm (2015), where he worked closely with the research group of Healthcare Management. He is member of the research team Ri.For.Ma (managerial education throughout health care organizations). His main research interests include public management and public organizations, healthcare and non-profit organizations.

According to his research area, he would be interested in cooperating on research project on the topics of healthcare management, collaborative governance, leadership, management control, performance management, and performance measurement in public or healthcare organizations.



Marchini Pier Luigi, pierluigi.marchini@unipr.it

Associate Professor in Accounting. He graduated at University of Parma and received his PhD from University of Parma. He is visiting professor at Seton Hill University (USA). His research interests include several topics of financial accounting (financial statements, comprehensive income, earnings management, income shifting) and corporate governance (related parties transactions, corruption, bribery, control systems, auditing). He is President of the Economic and Management Course at the University of Parma. He is member of Italian Academy of Business Economics and Management (AIDEA), Italian Academy of Accounting History (SISR), Italian Society of Accounting and Business Economics Educators (SIDREA). He has published papers on several peer-reviewed journal, including International Journal of Accounting, Journal of Management and Governance, Corporate Social Responsibility and Environmental Management, Journal of Corporate Governance.

He is interested in developing research projects that involve the financial statement in both listed and not-listed companies, the corporate governance system in Europe and U.S., big data and accounting, accounting in football industry.



Mazza Tatiana, tatiana.mazza@unipr.it

Assistant Professor in Accounting. She received her PhD from University of Parma and European University Association. She has been visiting PhD at Louisiana State University (USA). Her research interests include several topics of auditing and accounting (audit rotation, enforcement, internal audit, internal control, earnings management, corporate governance, voluntary disclosure). She is member of European Accounting Association (EAA), American Accounting Association (AAA), Italian Academy of Business Economics and Management (AIDEA), Italian Society of Accounting and Business Economics Educators (SIDREA). She has published on peer-reviewed journals, including International Journal of Auditing, Managerial Auditing Journal, Journal of Accounting, Auditing And Finance, The Journal of Management and Governance, Corporate Governance: the international journal of business in society, Corporate Social Responsibility and Environmental Management.

She is interested in developing research projects that involve earnings quality and the audit quality, enforcement actions from oversight public authority, voluntary disclosure, corporate governance.



Medioli Alice, alice.medioli@unipr.it

Post doc in Accounting. She graduated at University of Parma and received her PhD from University of Ferrara. She has been visiting PhD at University of Cardiff - UK in 2015. Her PhD thesis regarded the topic of related party transactions, with a focus on their disclosure and earnings management behavior. She is interested in different accounting issues (corporate governance, earnings management, corruption behaviors, income shifting decisions, tax avoidance, accounting disclosure and procedures). She is reviewer and editorial board member of some scientific journals. She published papers on peer-reviewed journal (i.e. The Journal of Management and Governance, Corporate Governance: the international journal of business in society, Corporate Social Responsibility and Environmental Management). In line with her research area, she would be interested in cooperating on research project that involve

In line with her research area, she would be interested in cooperating on research project that involve different corporate governance structure and their impact on firm performance or firm behaviors, intragroup transaction and their relations with ethical issues (i.e. corruption and impact on minorities) and specific firm characteristics and their relationship with the income shifting decisions.



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PhD Candidate in Economics and Management of Innovation and Sustainability at the Department of Economics and Management of the University of Parma. He graduated at University of Parma in Accounting and Business Administration. His main research interests concern public administration, public management and non-profit organizations, with a specific focus on health-care organizations. He is member of the research team Ri.For.Ma (managerial education throughout health care organizations), the primary purpose of which is to promote the managerial culture among the public sector to improve its competitiveness and efficacy.

He is interested in developing research in accounting among public owned firms (hospitals, schools, universities, local administrations, penitentiary institutions, etc.) as well as to further investigate the role of Public-Private Partnerships and their influence on managing public resources.



Tibiletti Veronica, veronica.tibiletti@unipr.it

Associate Professor in Business Economics. She graduated at University of Parma in Business Administration and received her PhD in "Corporate Value Determination and Disclosure" from University of Parma. She is Chief of Bachelor Course in Business Administration of the Department of Economics and Management at University of Parma. She has been visiting professor at Greenwich University (London). She is member of Italian Academy of Business Economics and Management (AIDEA), Italian Academy of Accounting History (SISR), Italian Society of Accounting and Business Economics Educators (SIDREA). She is interested in different accounting history. She is author of publications on peer-reviewed journal, such as Accounting and Governance.

In line with her research area, she would be interested in cooperating on research project related to corporate governance with particular regard to the board of directors, diversity in the boards and board committee.

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PhD Candidate in Economics and Management of Innovation and Sustainability at the Department of Economics and Management of the University of Parma. He is member of the European Accounting Association (EAA), the European Business Ethics Network (EBEN), the Centre for Social and Environmental Accounting Research (CSEAR) and reviewer for the Social Responsibility Journal. His main research interests are in corporate social responsibility, business ethics, environmental communication and performance, and accounting history. The results of his research have been presented at national and international conferences and published in international journals such as Corporate Social Responsibility and Environmental Management and Business Strategy and the Environment.



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Full professor in Public management. He graduated at Bocconi University, Milan. He served as pro-rector at the University of Parma from 2013 to 2018. He is coordinator of master in health care management at University of Parma and he is SDA – School of Administration Bocconi Distinguished Professor in Management. He also served as director of the management area at School of Administration at Bocconi University.

His research interests include several topics in public organization, public management control, non-profit organization, health care management and other fields related to public administration management. He has published on several peer-reviewed journals. He is chief of the research team Ri.For.Ma. (managerial education throughout health care organizations), the primary purpose of which is to promote the managerial culture among the public sector to improve its competitiveness and efficacy.

He is interested in developing research projects that involve quality in health care organization, public management performance, leadership in public organization.