Curriculum Vitae

Roberto Aprile
Ravenna, October 23, 1977
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Current Professional Experiences

Associate Professor at the University of Bergamo, Italy
Certified Accountant and Auditor since 2003
Member of the Supervisory Board (OdV) against corporate crimes
Statutory Auditor and Legal Auditor
Technical Consultant for the Court of Ravenna
Business consultant in the areas of administration, management control and ERP information systems
Business consultant on gender equality issues
Trainer/Professor at national vocational training institutions and professor/teacher for in-house courses
Member of the International Commission of Certified Accountant about of Companies and relationships with AICEC
Member of the CYFE (Centre for Young and Family Enterprise) Executive Board
Member of the Faculty Board for the PhD in Management Accounting and Finance – University of Bergamo
Member of the SIDREA Study Groups on ESG and Financial Statement Fraud

Past Professional Experiences

Labor Consultant 2000-2019
Treasurer of the Order of Labor Consultants 2004-2007
Chair of the National Examination Commission for Chartered Accountants, Accounting Experts, and Legal Auditors - Bergamo 2023
Member of the National Examination Commission for Chartered Accountants, Accounting Experts, and Legal Auditors - Bergamo 2024-2025

Member of the following Associations

Member of SISR (Italian History Accounting Association) AIDEA (Italian Association of Economia Aziendale) SIDREA (Italian Association of Accounting and Business Economics)

Member of BAFA (British Accounting and Finance Association)

Member of EAA (European Accounting Association)

Member of ECGI (European Corporate Governance Institute)

Teaching Activities

Associate Professor at the University of Bergamo

Teaching courses:

- Corporate Governance
- International Accounting

Professor of numerous managerial and professional training courses, as well as participating in national and international conferences

Including:

- local and national training organizations
- accredited bodies for the professional training of Chartered Accountants and Labor Consultants,
- in-house courses on all topics related to administration, planning, and management control, including the management of IT and accouting programs within companies and corporate administrative obligations. In particular, on the following themes:
  - Planning
  - Human Resources Planning and Control
  - Master CFO and Master HR
  - Project Financing
  - Management Control and Direction
  - Financial Statements, National and International Accounting Principles and U.S. GAAP
  - Accounting
  - Bank-Enterprise Relations and Treasury
  - Human Resource Management and Labor Consultancy
  - Gender Equality

Education

Bachelor’s Degree	in Business Administration, Alma Mater Studiorum - University of Bologna, March 29, 2000, 106/110
Master Degree	in Auditing, Alma Mater Studiorum, University of Bologna, 2002/2003.
PhD	in Business Administration (XIX Ciclo) University Ca’ Foscari – Venezia, 2007
Diploma	in Corporate Governance - Corporate Governance Institute, Credit-rated by Glasgow Caledonian University, 2025
Visiting Scholar	International University Jibs – Jönköping International Business School, di Jönköping – Sweden, January-April 2006
Visiting Researcher	University of Birmingham – Great Britain, November 2010, Supervisor Prof. David Alexander, (Research about International Accounting Standards and Capital Maintenance Principle)
Eden Doctoral	Visualising, Measuring and Managing Intangibles, EIASM, Catania, September 27 – October 2, 2010
Course	on Social Responsibility, Yali Produzioni Culturali, Bologna, April 6 – June 15, 2013
Eden Doctoral	Eden doctoral and young scholar seminar on Empirical Financial Accounting Research, EIASM, Wien, October 13 - 17, 2014

Course and Qualification	Crisis Manager and Over-Indebtedness – Ravenna – 2019
Master Giuffrè	Legislative Decree No. 231/2001 – 2023/2024
Courses	Auditor / Lead Auditor UNI/Pdr 125:2022 - Expert ISO 30415:2021 AICQ SICEV Course Registry Dimitto Certification Services (16 hours) – 2024
Courses	Auditor / Lead Auditor Quality Management Systems - UNI EN ISO 9001:2015 Reference Standards UNI CEI EN ISO/IEC 17021-1:2015; UNI CEI EN ISO 19011:2018; UNI EN ISO 9001:2015 Qualified by Certification Body EN.I.C. s.r.l. Professional Union (40 hours) – 2024

Languages Skills

Italian – Native
English – Fluent
French – Intermediate

Computer Skills

MS Office – Excellent
ERP Knowledge (included SAP)

Relationships and Organizational Skills

Good relationship skills
Good training activity
Passion for compliance and regulation
Passion for the international relationships

Research Activity

Period	Typology	Project	Place	Notes
2005-2006	Research Fellow	Research about Accountability within companies and the application of the International Accounting Standards *L'accountability delle aziende che fanno parte dell'Economia Civile: il grado di applicazione dei principi contabili internazionali*	University of Bologna	24/01/2005 - 23/01/2006
2006-2007	Research Fellow	Research about the application of the International Accounting Standards in touristic SMEs *I principi contabili internazionali per le piccole e medie imprese turistiche*	University of Bologna	01/05/2006 - 30/04/2007
2007-2008	Research Fellow	Research about the application of the International Accounting Standards in touristic SMEs *I principi contabili internazionali per le piccole e medie imprese turistiche*	University of Bologna	01/08/2007 - 31/07/2008
PRIN 2007	Research Activity (Member)	Research about the application of the International Accounting Standards within Italian listed companies. A comparison with Italian Accounting Standards and US GAAP *L'impatto dell'adozione degli IAS/IFRS sull'informazione di bilancio delle imprese italiane quotate: un'analisi empirica comparata con i principi contabili OIC e US GAAP*	University of Bologna	Italian Research Project of National Relevance (PRIN)
PRIN 2009	Research Activity (Member)	Research about the Internal control systems and the reliability of financial information. *Sistema di controllo interno, attendibilità delle valutazioni e qualità dell'informativa di bilancio nelle società quotate italiane*	University of Bologna	Italian Research Project of National Relevance (PRIN)
2010	Visiting Researcher	Research about the application of the International Accounting Standards and the Capital Maintenance Principle.	University of Birmingham – Great Britain	November 2010 With Prof. D. Alexander
2010	Referee	ITAIS Conference 2010		
2011-2014	International Research (Member)	Research about Integrated Reporting	University of Metz and Lille – France	Prof. E. Magnaghi
2013	Referee	IAME Conference 2013		
2014	Referee	IFKAD Conference 2014		
2015	Referee	Meditari Conference 2015		

Attività Editoriali

Period	Typology	Project	Notes
2014-2015	Guest Editor	Special Issue *Challenges and Opportunities in the Performance Measurement and Control Systems of Human Resources. Management for the Services Industry* *Journal of Human Resource Management, Science Publishing Group*	Journal Level B Rating AIDEA 2015-2016
2015	Reviewer	Meditari Conference 2015	Official Journal of Società Italiana di Storia della Ragioneria (SISR) – Level A AIDEA
2020 - now	Reviewer	Journal of Intellectual Capital	Journal Level A ANVUR
2021 - Now	Reviewer	Meditari Accountancy Research	Journal Level A ANVUR
2022 - Now	Reviewer	CSREM – Corporate Social Responsibility and Environmental Management	Journal Level A ANVUR
2023 - Now	Reviewer	ENVI – Environment, Development and Sustainability	Journal Level A ANVUR
2023 - Now	Reviewer	Journal of Business Strategy	Journal Level A ANVUR
2025	Reviewer	Accounting Horizons	Journal Level A ANVUR
2025	Reviewer	British Accounting Review	Journal Level A ANVUR

UNIVERSITY TEACHING ACTIVITIES

ACADEMIC YEAR	TEACHING ACTIVITY	SUBJECT	UNIVERSITY	LANGUAGE	NOTES
2000-2001	Seminars	Management Accounting	BOLOGNA	Italian	Practical Classes
2000-2001	Member of Exam Commission	Auditing	BOLOGNA	Italian	
2001-2002	Tutor	Business Economy (Economia Aziendale)	BOLOGNA	Italian	
2001-2002	Member of Exam Commission	Management Accounting	BOLOGNA	Italian	
2001-2002	Member of Exam Commission	Business Economy (Economia Aziendale)	BOLOGNA	Italian	
2003-2004	Master Teacher	Environmental Accounting	BOLOGNA	Italian	Master in Markets, Rights and Consumers (Mercati, Diritti e Consumi)
2004-2005	Master Teacher	Environmental Accounting	BOLOGNA	Italian	Master in Markets, Rights and Consumers (Mercati, Diritti e Consumi)
2004-2005	Member of Exam Commission	International Accounting	BOLOGNA	Italian	
2004-2005	Member of Exam Commission	Financial Accounting	BOLOGNA	Italian	
2004-2005	Member of Exam Commission	Certified Accounting Techniques	BOLOGNA	Italian	
2004-2005	Member of Exam Commission	Business Economy (Economia Aziendale)	BOLOGNA	Italian	
2004-2005	Member of Exam Commission	Managerial Accounting	BOLOGNA	Italian	
2005-2006	Seminars	Financial Statements	BOLOGNA	Italian	
2005-2006	Member of Exam Commission	Advanced Accounting	BOLOGNA	Italian	
2005-2006	Member of Exam Commission	Certified Accounting Techniques	BOLOGNA	Italian	
2005-2006	Member of Exam Commission	Advanced Certified Accounting Techniques	BOLOGNA	Italian	
2005-2006	Member of Exam Commission	Business Economy (Economia Aziendale)	BOLOGNA	Italian	
2005-2006	Member of Exam Commission	Managerial Accounting	BOLOGNA	Italian	
2005-2006	Member of Exam Commission	Financial Accounting	BOLOGNA	Italian	
2006-2007	Member of Exam Commission	Certified Accounting Techniques	BOLOGNA	Italian	
2006-2007	Member of Exam Commission	Managerial Accounting	BOLOGNA	Italian	
2006-2007	Member of Exam Commission	Business Economy (Economia Aziendale)	BOLOGNA	Italian	
2007-2008	Master Teacher	Financial Accounting of Human Resources	BOLOGNA	Italian	Master in Human Resources Management
2007-2008	Tutor	Business Economy (Economia Aziendale)	BOLOGNA	Italian	
2007-2008	Member of Exam Commission	Management Accounting	BOLOGNA	Italian	
2007-2008	Member of Exam Commission	Advanced Financial Accounting	BOLOGNA	Italian	

University Teaching Activities

Academic Year	Teaching Activity	Subject	University	Language	Notes
2007-2008	Member of Exam Commission	Advanced Financial Accounting	Bologna	Italian	
2007-2008	Member of Exam Commission	Certified Accounting Techniques	Bologna	Italian	
2008-2009	Aggregate Professor	Budgeting and Reporting – Mod. II	Bologna	Italian	Master Degree in Business Administration and Control
2008-2009	Master Teacher	Administration and Budget of Human Resources - Module	Bologna	Italian	Master in Human Resources Management
2008-2009	Tutor	Business Economy (Economia Aziendale)	Bologna	Italian	Bachelor Degree
2008-2009	Member of Exam Commission	Financial statements and merger and acquisitions accounting techniques	Bologna	Italian	
2008-2009	Member of Exam Commission	Advanced Financial Accounting	Bologna	Italian	
2008-2009	Member of Exam Commission	Certified Accounting Techniques	Bologna	Italian	
2009-2010	Aggregate Professor	Budgeting and Reporting – Module II	Bologna	Italian	Master Degree in Business Administration and Control
2009-2010	Master Teacher	Administration and Budget of Human Resources - Module	Bologna	Italian	Master in Human Resources Management
2009-2010	Tutor	Business Economy (Economia Aziendale)	Bologna	Italian	
2009-2010	Member of Exam Commission	Financial statements and merger and acquisitions accounting techniques	Bologna	Italian	
2009-2010	Member of Exam Commission	International Accounting	Bologna	Italian	
2009-2010	Member of Exam Commission	Certified Accounting Techniques	Bologna	Italian	
2010-2011	Aggregate Professor	Management and Managerial Accounting of Touristic Companies	Bologna	Italian	Bachelor Degree in Tourism Economy
2010-2011	Master Teacher	Administration and Budget of Human Resources - Module	Bologna	Italian	Master in Human Resources Management
2011-2012	Aggregate Professor	Management and Managerial Accounting of Touristic Companies	Bologna	Italian	Bachelor Degree in Tourism Economy
2011-2012	Aggregate Professor	Financial Accounting	Bologna	Italian	Bachelor Degree in Business Administration
2011-2012	Master Teacher	Administration and Budget of Human Resources - Module	Bologna	Italian	Master in Human Resources Management

University Teaching Activities

Academic Year	Teaching Activity	Subject	University	Language	Notes
2012-2013	Aggregate Professor	International Accounting – 30 hours	Bologna	Italian	Master Degree in Business Administration and Control
2012-2013	Aggregate Professor	Financial Accounting	Bologna	Italian	
2012-2013	Master Teacher	Administration and Budget of Human Resources - Module	Bologna	Italian	Master in Human Resources Management
2013-2014	Aggregate Professor	Financial statements and management accounting - 36 hours	Bologna	Italian	Master Degree in Management of Sports Activities
2013-2014	Aggregate Professor	Business Economy – 48 hours	Bologna	Italian	Bachelor Degree in Information Technology for Management
2013-2014	Aggregate Professor	Reporting budget and business plan Module II – 12 hours	Bologna	English	Master Degree in Innovation and Organization of Culture and Arts
2013-2014	Aggregate Professor	Financial Statements – 60 hours	Bologna	Italian	Bachelor Degree in Business Economy
2013-2014	Aggregate Professor	Accounting and Financial Statements Laboratory – 20 hours	Bologna	Italian	Bachelor Degree in Business Economy
2013-2014	Master Teacher	Administration and Budget of Human Resources - Module	Bologna	Italian	Master in Human Resources Management
2014-2015	Aggregate Professor	Principles of management and international accounting and business plan – Practical Classes – 10 hours	Venice	English	Bachelor Degree in Economics and Management
2014-2015	Aggregate Professor	Reporting budget and business plan - Module I – 12 hours	Bologna	English	Master Degree in Innovation and Organization of Culture and Arts
2014-2015	Aggregate Professor	Business Economy – 48 hours	Bologna	Italian	Bachelor Degree in Information Technology for Management
2014-2015	Aggregate Professor	Accounting and Financial Statements Laboratory – 20 hours	Bologna	Italian	Bachelor Degree in Business Economy
2014-2015	Aggregate Professor	Financial Statements - Module II – 20 hours	Bologna	Italian	Bachelor Degree in Business Economy
2014-2015	Master Teacher	Administration and Budget of Human Resources - Entire Module	Bologna	Italian	Master in Human Resources Management
2015-2016	Aggregate Professor	Management Accounting - Module I – 18 hours	Bologna	Italian	Master Degree in Economics and Economic Policy
2015-2016	Aggregate Professor	Financial Statements – 60 hours	Bologna	Italian	Bachelor Degree in Economics, Markets and Institutions
2015-2016	Aggregate Professor	Accounting and Financial Statements Laboratory – Module III - 28 hours	Bologna	Italian	Bachelor Degree in Business Economy

UNIVERSITY TEACHING ACTIVITIES

ACADEMIC YEAR	TEACHING ACTIVITY	SUBJECT	UNIVERSITY	LANGUAGE	NOTES
2015-2016	Aggregate Professor	Business Economy – 48 hours	BOLOGNA	Italian	Bachelor Degree in Information Technology for Management
2015-2016	Aggregate Professor	IFES: Theory and Practice – Mod. Financial Statements and Accounting Standards – 24 hours	FERRARA	Italian	Master Degree in Economics, Markets and Management
2015-2016	Aggregate Professor	Business Ethics and corporate governance – Supplementary activities – 16 hours	BERGAMO	English	Master Degree in Business Administration, Professional and Managerial Accounting
2016-2017	Aggregate Professor	Business Economy – 48 hours	BOLOGNA	Italian	Bachelor Degree in Information Technology for Management
2016-2017	Aggregate Professor	IFES: Theory and Practice – Module Financial Statements and Accounting Standards – 24 hours	FERRARA	Italian	Master Degree in Economics, Markets and Management
2016-2017	Aggregate Professor	Business Ethics and corporate governance – Supplementary activities – 16 hours	BERGAMO	English	Master Degree in Business Administration, Professional and Managerial Accounting
2016-2017	Aggregate Professor	Risk Assessment and Auditing in Multinational Entities – 28 hours	BERGAMO	English	Master Degree in Business Administration, Professional and Managerial Accounting
2017-2018	Aggregate Professor	Management Accounting – Mod. I – 16 hours	BOLOGNA	Italian	Master Degree in Economics and Economic Policy
2017-2018	Aggregate Professor	Business Economy – 48 hours	BOLOGNA	Italian	Bachelor Degree in Information Technology for Management
2017-2018	Aggregate Professor	International Accounting Standards – Mod. – 30 hours	BOLOGNA	Italian	Master Degree in Business Management
2017-2018	Aggregate Professor	Business Ethics and corporate governance – Supplementary activities – 16 hours	BERGAMO	English	Master Degree in Business Administration, Professional and Managerial Accounting
2017-2018	Aggregate Professor	Risk Assessment and Auditing in Multinational Entities – 24 hours	BERGAMO	English	Master Degree in Business Administration, Professional and Managerial Accounting
2018-2019	Aggregate Professor	Business Economy – 48 hours	BOLOGNA	Italian	Bachelor Degree in Information Technology for Management
2018-2019	Aggregate Professor	Business Organization – 48 hours	BOLOGNA	Italian	Bachelor Degree in Information Technology for Management
2018-2019	Aggregate Professor	Business Ethics and corporate governance – Supplementary activities – 16 hours	BERGAMO	English	Master Degree in Business Administration, Professional and Managerial Accounting

University Teaching Activities

Academic Year	Teaching Activity	Subject	University	Language	Notes
2018-2019	Aggregate Professor	Risk Assessment and Auditing in Multinational Entities – 24 hours	Bergamo	English	Master Degree in Business Administration, Professional and Managerial Accounting
2019-2020	Aggregate Professor	Business Economy – 48 hours	Bologna	Italian	Bachelor Degree in Information Technology for Management
2019-2020	Professor (senior lecturer)	Financial Statements according to International Accounting Standards – Mod. – 30 hours	Bergamo	Italian	Master Degree in Business Economy, Business Management and Professional Accounting
2019-2020	Professor (senior lecturer)	Business Ethics and Corporate Governance – Mod. – 16 hours	Bergamo	English	Master Degree in Business Administration, Professional and Managerial Accounting
2019-2020	Professor (senior lecturer)	Risk Assessment and Auditing in Multinational Entities – Mod. – 24 hours	Bergamo	English	Master Degree in Business Administration, Professional and Managerial Accounting
2020-2021	Professor (senior lecturer)	Advanced and International Accounting – Mod. – 20 hours	Bergamo	English	Master Degree in Business Administration, Professional and Managerial Accounting
2020-2021	Professor (senior lecturer)	Financial Statements according to International Accounting Standards – Mod. – 32 hours	Bergamo	Italian	Master Degree in Business Economy, Business Management and Professional Accounting
2020-2021	Professor (senior lecturer)	Business Ethics and Corporate Governance – Mod. Corporate Governance – 38 hours	Bergamo	English	Master Degree in Business Administration, Professional and Managerial Accounting
2021-2022	Professor (senior lecturer)	Advanced and International Accounting – Mod. – 20 hours	Bergamo	English	Master Degree in Business Administration, Professional and Managerial Accounting
2021-2022	Professor (senior lecturer)	Bilanci secondo I principi contabili internazionali – Modulo – 32 hours	Bergamo	Italian	Master Degree in Economia Aziendale, Direzione Amministrativa e Professione
2021-2022	Professor (senior lecturer)	Business Ethics and corporate governance – Modulo CG – 38 hours	Bergamo	English	Master Degree in Business Administration, Professional and Managerial Accounting
2022-2023	Professor (senior lecturer)	Advanced and International Accounting – Modulo – 20 hours	Bergamo	English	Master Degree in Business Administration, Professional and Managerial Accounting
2022-2023	Professor (senior lecturer)	Business Ethics and corporate governance – Modulo CG – 48 hours	Bergamo	English	Master Degree in Business Administration, Professional and Managerial Accounting
2022-2023	Professor (senior lecturer)	Bilanci IFRS e di Sostenibilità – Modulo – 32 hours	Bergamo	Italian	Master Degree in Business Administration, Professional and Managerial Accounting

UNIVERSITY TEACHING ACTIVITIES

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ACADEMIC YEAR	TEACHING ACTIVITY	SUBJECT	UNIVERSITY	LANGUAGE	NOTES
2023-2024	Associate Professor	International and Advanced Accounting – Modulo – 32 hours	BERGAMO	English	Master Degree in Business Administration, Professional and Managerial Accounting
2023-2024	Associate Professor	Corporate Governance, Risk Assessment and Auditing – Modulo CG – 48 hours	BERGAMO	English	Master Degree in Business Administration, Professional and Managerial Accounting
2023-2024	Associate Professor	Report Writing	BERGAMO	English	Master Degree
2024-2025	Associate Professor	Corporate Governance, Risk Assessment and Auditing – Modulo CG – 48 hours	BERGAMO	English	Master Degree in Accounting, Auditing and Sustainability
2024-2025	Associate Professor	International Accounting – 32 hours	BERGAMO	English	Master Degree in Accounting, Auditing and Sustainability
2025-2026	Associate Professor	Corporate Governance, Risk Assessment and Auditing – Modulo CG – 48 hours	BERGAMO	English	Master Degree in Accounting, Auditing and Sustainability
2025-2026	Associate Professor	International Accounting – 32 hours	BERGAMO	English	Master Degree in Accounting, Auditing and Sustainability

OTHER UNIVERSITY ACTIVITIES

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PERIOD	ROLE	ACTIVITY	UNIVERSITY	NOTES
2020-2024	Member	Component of Board of CYFE (Centre for Young and Family Enterprise)	BERGAMO	
2022-2024	Member	Component of Examination Board	BERGAMO	
2022-2024	Member	Component of International Students' Examination Board	BERGAMO	
2022-2024	Member	Component Social Communication DIPSA	BERGAMO	
2023	Member	Examination Board of PhD	NAPOLI-PARTHENOPE	PhD in "DIES – Diritto e Istituzioni Economico-Sociali: profili normativi, organizzativi e storico-evolutivi" - Università degli Studi di Napoli Parthenope
2023-2025	Member	Teaching Committee of PhD	BERGAMO	PhD in Management Accounting and Finance - Università degli Studi di Bergamo

TEACHING ACTIVITIES FOR PUBLIC ADMINISTRATION AND PUBLIC BODIES

YEAR	ACTIVITY	TITLE	PLACE	INSTITUTION
2004	Teacher	Financial Statements. An analysis of the critical areas also in the light of normative innovations and of the introduction of IAS/IFRS *(Il bilancio d'esercizio. Analisi delle aree critiche anche alla luce della Riforma societaria e dell'introduzione degli IAS)*	RAVENNA	Chartered Association of Certified Labour Consultants
2007	Teacher	Financial Accounting I Level *(Ragioneria I Livello)*	TRIESTE	High School of the Ministry of Economy and Finance
2007	Teacher	Economic Value assessment of Project Financing *(Economia e tecniche di valutazione della finanza di progetto)*	MESTRE	Veneto Region
2007	Teacher	Financial Accounting II Level *(Ragioneria II Livello)*	TRIESTE	High School of the Ministry of Economy and Finance
2007	Teacher	Economic Value assessment of Project Financing *(Economia e tecniche di valutazione della finanza di progetto)*	MESTRE	Veneto Region
2008	Teacher	Financial Accounting III Level *(Ragioneria III Livello)*	TRIESTE	High School of the Ministry of Economy and Finance
2008	Teacher	Financial Accounting II Level *(Ragioneria II Livello)*	BOLOGNA	High School of the Ministry of Economy and Finance
2009	Teacher	Financial Accounting I Level *(Ragioneria I Livello)*	BOLOGNA	High School of the Ministry of Economy and Finance
2009	Teacher	National and International Accounting Standards *(Principi contabili nazionali e internazionali)*	BOLOGNA	High School of the Ministry of Economy and Finance
2009	Teacher	National and International Accounting Standards *(Principi contabili nazionali e internazionali)*	TRIESTE	High School of the Ministry of Economy and Finance
2009	Teacher	Financial Accounting I Level *(Ragioneria I Livello)*	TRIESTE	High School of the Ministry of Economy and Finance

TEACHING ACTIVITIES FOR PUBLIC ADMINISTRATION AND PUBLIC BODIES

YEAR	ACTIVITY	TITLE	PLACE	INSTITUTION
2009	Teacher	Financial Accounting II Level *(Ragioneria II Livello)*	BOLOGNA	High School of the Ministry of Economy and Finance
2010	Teacher	Companies' taxation rules *(La disciplina del reddito d'impresa)*	BOLOGNA	High School of the Ministry of Economy and Finance
2010	Teacher	Financial Accounting III Level *(Ragioneria III Livello)*	VENICE	High School of the Ministry of Economy and Finance
2010	Teacher	Financial Accounting II Level *(Ragioneria II Livello)*	VENICE	High School of the Ministry of Economy and Finance
2011	Teacher	Financial Statements of Industrial and Trade Companies base on the Civil Code and National Accounting Standards *(Il bilancio d'esercizio delle imprese industriali e commerciali secondo il codice civile e i principi contabili nazionali)*	VENICE	High School of the Ministry of Economy and Finance
2011	Teacher	Financial Accounting III Level *(Ragioneria III Livello)*	VENICE	High School of the Ministry of Economy and Finance
2013	Teacher	Spending review and techniques for the evaluation of public policies *(Spending review e tecniche per la valutazione delle politiche pubbliche)*	BOLOGNA	Emilia Romagna Region
2016	Teacher	How to Construction Financial Statements - Practical aspects (*Costruzione del Bilancio con dati a scelta)*	FORLÌ	Chartered Association of Certified Accountants
2017	Teacher	How to Construction Financial Statements - Practical aspects (*Costruzione del Bilancio con dati a scelta)*	RAVENNA	Chartered Association of Certified Accountants

TEACHING ACTIVITIES FOR PUBLIC ADMINISTRATION AND PUBLIC BODIES

YEAR	ACTIVITY	TITLE	PLACE	INSTITUTION
2021	Teacher	Valuation criteria and accounting standards: tangible and intangible assets, leasing and capitalized expenses (also with reference to audit standards)	Monza e Brianza	Chartered Association of Certified Accountants
2021	Teacher	Valuation criteria and accounting standards: long and short-term financial assets, financial assets, financial liabilities (also with reference to audit standards)	Monza e Brianza	Chartered Association of Certified Accountants
2022	Teacher	Valuation criteria and accounting principles: tangible and intangible assets, leasing and capitalized expenses (also with reference to audit standards)	Monza e Brianza	Chartered Association of Certified Accountants
2022	Teacher	Valuation criteria and accounting standards: long and short-term financial assets, financial assets, financial liabilities (also with reference to audit standards)	Monza e Brianza	Chartered Association of Certified Accountants
2024	Teacher	Valuation criteria and accounting principles: tangible and intangible assets, leasing and capitalized expenses (also with reference to audit standards)	Monza e Brianza	Chartered Association of Certified Accountants
2024	Teacher	Valuation criteria and accounting standards: long and short-term financial assets, financial assets, financial liabilities (also with reference to audit standards)	Monza e Brianza	Chartered Association of Certified Accountants
2025	Teacher	Valuation criteria and accounting standards: long and short-term financial assets, financial assets, financial liabilities (also with reference to audit standards)	Monza e Brianza	Chartered Association of Certified Accountants

PAPERS PRESENTED AT NATIONAL AND INTERNATIONAL CONFERENCES

YEAR	TYPOLOGY	TITLE	CONFERENCE	PLACE	ORGANIZER	CO-AUTHOR	NOTES
2005	NATIONAL	Towards a global accounting communication *(Verso una comunicazione contabile globale)*	10° Workshop Processes of standardization within companies. Institutional, Organization, Managerial, Financial and Accounting Aspects *(I processi di standardizzazione in azienda)*	NAPLES ITALY	AIDEA GIOVANI		Italian Language
2005	INTERNATIONAL	Intangibles: from definition to evaluation, recognition and disclosure	1st Workshop *Intangibles and intellectual capital*	FERRARA ITALY	EIASM		English Language
2006	INTERNATIONAL	Accounting standards for SMEs at the light of institutional isomorphism: opportunities and problems	8th International Conference *Improving Business Reporting: new rules, new opportunities, new trends*	NOVARA ITALY	AIDEA GIOVANI		English Language
2008	NATIONAL	How to prevent crisis. Going concern principle, accrual basis and capital maintenance principle within financial statements *(Come prevenire la crisi. Il going concern principle, l'accrual principle e il capital maintenance principle nella rappresentazione di bilancio)*	Workshop Changes, turnarounds, competitiveness and development *(Cambiamento, ristrutturazione, competitività e crescita)*	BERGAMO ITALY	AIDEA GIOVANI		Italian Language
2009	INTERNATIONAL	Accounting for intangibles in Financial Statement: differences and boundaries in Patrimonial Accounting System and in Income Accounting System	5th Workshop *Intangibles and intellectual capital*	DRESDEN GERMANY	EIASM		Chairman of the Section "Financial Accounting Research" English Language
2010	INTERNATIONAL	From patrimonial accounting system to Ias/Ifrs through a National and International literature analysis	1° Workshop *Financial Reporting*	PISA ITALY	FINANCIAL REPORTING JOURNAL	L. Semprini, S. Vignini	English Language
2010	INTERNATIONAL	Some considerations about capital maintenance and Intangibles. From financial and physical capital maintenance to economic/sustainable capital maintenance?	6th Workshop *Intangibles, intellectual capital and extra financial information*	CATANIA ITALY	EIASM	D. Alexander	English Language
2011	NATIONAL	The transaction to International Accounting Standards within the financial statements of companies listed at the Stock Exchange of Milan. A quantitative analysis *(La transizione agli standard internazionali nei bilanci di società di servizi quotate al listino di Milano. Un'analisi quantitativa)*	Conference to expose the results of the PRIN research financed by MIUR *(Convegno di presentazione esiti della ricerca PRIN finanziata MIUR)*	PISA ITALY	UNIVERSITY OF PISA	I. Tozzi	Presented by I. Tozzi

PAPERS PRESENTED AT NATIONAL AND INTERNATIONAL CONFERENCES

YEAR	TYPOLOGY	TITLE	CONFERENCE	PLACE	ORGANIZER	CO-AUTHOR	NOTES
2011	NATIONAL	Towards Integrated Reporting. An approach looking to the future with roots in the traditional National and International literature *(Verso il report integrato. Un approccio proiettato al futuro con radici nella tradizione dottrinaria italiana ed internazionale)*	16° Conference The value creation: critical issues and measurement problems *(La creazione di valore: aspetti critici e problematiche di misurazione)*	Cagliari Italy	Aidea Giovani	E. Magnaghi	Italian Language
2011	INTERNATIONAL	Capital maintenance and unrecognised intangibles: an exploratory analysis	7th Workshop *Intangibles, intellectual capital and extra financial information*	Warsaw Poland	Eiasm	D. Alexander	English Language
2011	INTERNATIONAL	Capital maintenance and unrecognised intangibles: an exploratory analysis	International Conference *Accounting renaissance: lessons from the crisis and looking into the future. Learning from histories and institutions*	Venice Italy	ca' Foscari University of Venice	D. Alexander	English Language
2012	INTERNATIONAL	Towards Integrated Report: a first analysis of a journey that has just begun *(Vers l'Integrated Report: une première analyse d'un parcours qui vient de commencer)*	80° Congès de l'Acfas	Montréal Canada	Acfas	E. Magnaghi	French Language
2012	INTERNATIONAL	Integrated Reporting: a first analysis about Discussion Papers of the Framework issued by IRC South Africa, by IIRC and related Comment Letters	8th Workshop *Intangibles, intellectual capital and extra financial information*	Grenoble France	Eiasm	E. Magnaghi	English Language
2012	INTERNATIONAL	Integrated Reporting: a theoretical perspective on this critical issue	8th Workshop *Intangibles, intellectual capital and extra financial information*	Grenoble France	Eiasm	E. Magnaghi	English Language
2013	NATIONAL	The birth of Economia Aziendale and the debate on the Rivista Italiana di Ragioneria in 1939/1940 *(Il dibattito scientifico sulla Rivista Italiana di Ragioneria nel biennio 1939-1940: proposte e controproposte intorno alla nascente Economia Aziendale)*	XII SISR Conference Accounting and bookkeeping between the nineteenth and twentieth centuries: evolutionary and conceptual profiles in comparison *(XII Convegno SISR Ragioneria, accounting tra XIX e XX secolo: profili evolutivi e concettuali a confronto)*	Parma Italy	SISR	M. Nicoliello	Italian Language
2013	INTERNATIONAL	Goodwill: is it a resource or an expectation? Some exploratory considerations	9th Workshop *Intangibles, intellectual capital and extra financial information*	Copenhagen Denmark	Eiasm	M. Nicoliello	English Language

PAPERS PRESENTED AT NATIONAL AND INTERNATIONAL CONFERENCES

YEAR	TYPOLOGY	TITLE	CONFERENCE	PLACE	ORGANIZER	CO-AUTHOR	NOTES
2014	INTERNATIONAL	Integrated Reporting: a firs analysis of the current situation of its framework in the light of the comment letters received	Congrès AFC 2014	LILLE FRANCE	AFC	D. Alexander, E. Magnaghi	Referred Conference. Paper presented by Alexander and Magnaghi
2014	INTERNATIONAL	Business Model and Integrated Reporting: a first analysis	9th International Conference IFKAD *Knowledge and Management Models for sustainable growth*	MATERA ITALY	IFKAD	E. Magnaghi	Double Referred Conference
2014	INTERNATIONAL	Integrated Reporting: some considerations about materiality	10th Workshop *Intangibles, intellectual capital and extra financial information*	FERRARA ITALY	EIASM	D. Alexander	
2014	INTERNATIONAL	Economia Aziendale. A missconnection between the theory and academic syllabus	12th World Congress *Accounting Educators and Researchers*	FLORENCE ITALY	IAEER	M. Nicoliello	Referred Conference
2014	INTERNATIONAL	Integrated Reporting: a first analysis of the current situation of its Framework	12th World Congress *Accounting Educators and Researchers*	FLORENCE ITALY	IAEER	D. Alexamder, E. Magnaghi	Referred Conference
2015	NATIONAL	The materiality principle: its increasing importance in a multi-stakeholder world	Research Day CSEAR Italia With Prof. Lee Parker	TRENTO ITALY	CSEAR ITALIA	D. Alexander	English Language
2015	INTERNATIONAL	Towards Accounting Isomorphism Boundaries in the light of new institutional accounting	British Accounting and Finance Association (Bafa) Conference 2015	MANCHESTER GREAT BRITAIN	BAFA	L. Bini	Referred Conference. English Language
2015	INTERNATIONAL	Integrated Reporting: a chronological analysis of the development of the IIRC Framework	Congrès AFC 2015	TOULOUSE FRANCE	AFC	D. Alexander, E. Magnaghi	Referred Conference. Paper presented by Alexander
2015	INTERNATIONAL	Materiality Principle. A systematic analysis in the light of the IR approach	SIDREA – Meditari International Workshop Meditari Accountancy Research European Conference	FORLÌ ITALY	SIDREA – MEDITARI	D. Alexander	Double Referred Conference

PAPERS PRESENTED AT NATIONAL AND INTERNATIONAL CONFERENCES

YEAR	TYPOLOGY	TITLE	CONFERENCE	PLACE	ORGANIZER	CO-AUTHOR	NOTES
2015	INTERNATIONAL	Goodwill Accounting and a possible capital maintenance Framework	11th Workshop *Intangibles, intellectual capital and extra financial information*	ATHENS GREECE	EIASM	D. Alexander	
2016	NATIONAL	The Pawn of Assisi: management and reporting in the medieval period *(Il Monte di Pietà in Assisi: gestione e rendicontazione nel periodo medievale)*	XIII SISR Conference History of banks and financial institutions in an economic-business perspective *(XIII Convegno SISR Storia di banche e di istituzioni finanziarie in una prospettiva economico-aziendale)*	MANTUA ITALY	SISR	M. Nicoliello	Italian Language
2016	INTERNATIONAL	Intangible assets and liability in sport athletes. The cases of Lindsey Vonn and Maria Sharapova	12th Workshop *Intangibles, intellectual capital and extra financial information*	SAINT PETERSBURG RUSSIA	EIASM	M. Nicoliello	Paper presented by a colleague
2017	INTERNATIONAL	Are football clubs for profit entities? The case of Italian listed clubs	9th Accounting History International Conference *Accounting and governance in diverse settings*	VERONA ITALY	ACCOUNTING HISTORY	M. Nicoliello	Double Referred Conference
2017	INTERNATIONAL	The Athletes' World: an intangible-based schema of analysis	13th Workshop *Intangibles, intellectual capital and extra financial information*	ANCONA ITALY	EIASM	M. Nicoliello	
2018	INTERNATIONAL	A possible way to recognize Internally generated Goodwill	14th Workshop *Intangibles, intellectual capital and extra financial information*	MUNICH GERMANY	EIASM	D. Alexander	
2019	INTERNATIONAL	Modelling the value creation recognition within the balance sheet. Theoretical reflections about IGG	British Accounting and Finance Association (Bafa) Conference 2019	BIRMINGHAM GREAT BRITAIN	BAFA	D. Alexander	Referred Conference
2019	INTERNATIONAL	The materiality principle in the accounting and 'non accounting' dimensions: is there a common path?	VIII Workshop on Accounting and Regulation	SIENA ITALY	DISAG AND EIASM	D. Alexander, F. Doni	
2022	INTERNATIONAL	The Monte di Pietà in Assisi as a precursor of the Weberian theory: governance and accountability during the Middle Ages	BAFA Annual Conference with doctoral masterclasses 2022	NOTTINGHAM GRAN BRETAGNA	BAFA		Referred Conference
2022	INTERNATIONAL	A Pawnshop of Assisi as a Precursor of Weberian Bureaucracy: Governance and Accountability During the Middle Ages	Brownbag online seminar	ON-LINE	AAH		Referred Conference

PAPERS PRESENTED AT NATIONAL AND INTERNATIONAL CONFERENCES

YEAR	TYPOLOGY	TITLE	CONFERENCE	PLACE	ORGANIZER	CO-AUTHOR	NOTES
2022	INTERNATIONAL	The Monte di Pietà in Assisi as a precursor of the Weberian theory: governance and accountability during the Middle Ages	44th Annual EAA Congress 2022	BERGEN NORVEGIA	EAA		Referred Conference
2022	INTERNATIONAL	Extending Corporate Governance tools in the sports industry. An exploratory analysis of the Italian Football clubs	International Partners Research Virtual Conference 2022 – University of Dundee	ON-LINE	University of Dundee SCOTLAND	D. Gervasio, A. Pulcini	Referred Conference
2023	INTERNATIONAL	An accounting model to recognize internally generated goodwill within the financial statements	BAFA Annual Conference with doctoral masterclasses 2023	SHEFFIELD GRAN BRETAGNA	BAFA	D. Alexander	Referred Conference
2023	INTERNATIONAL	Intellectual Capital Framework and Athletes with Disabilities: The example of Bebe Vio	8 th International Conference IFKAD *Managing Knowledge For Sustainability*	MATERA	IFKAD	S. Durst	Referred Conference
2023	INTERNATIONAL	Extending Corporate Governance Tools In The Sports Industry. An Exploratory Analysis Of The Italian Football Clubs	9th Workshop *Accounting and Regulation*	SIENA	EIASM	D. Gervasio, A. Pulcini	Referred Conference
2023	INTERNATIONAL	The evolution of IR and its theoretical underpinning over time. Is the six-capital approach still sustainable?	Meditari Accountancy Research Conference	VERONA	MEDITARI	S. Russo, D. Alexander	Referred Conference
2023	INTERNATIONAL	Management Theories Underpinning IR Framework and Their Impact on Environmental Management.	2 th Workshop *Il Valore della Sostenibilità - Dinamiche di Rilevazione e Rendicontazione*	PIACENZA	UNIVERSITÀ CATTOLICA DEL SACRO CUORE	S. Russo, D. Alexander	Referred Conference
2023	INTERNATIONAL	Implementing ESG in a Family Business operating in a sensitive industry it the light of the institutional theory	2 th Workshop *Il Valore della Sostenibilità - Dinamiche di Rilevazione e Rendicontazione*	PIACENZA	UNIVERSITÀ CATTOLICA DEL SACRO CUORE	S. Bovo	Referred Conference
2024	INTERNATIONAL	An accounting model to recognize internally generated goodwill within the financial statements	46th Annual EAA Congress 2024	BUCHAREST	EAA	D. Alexander	Referred Conference
2024	INTERNATIONAL	Unveiling the impact of ownership structures on SDGs disclosures in Pakistani listed companies	Paper Development Workshop Journal of Management and Governance	CAGLIARI	JOURNAL OF MANAGEMENT AND GOVERNANCE	A. Ibrahim, V. Naciti	Referred Conference
2025	INTERNATIONAL	An accounting model to recognize internally generated goodwill within the financial statements	20th EUFIN – The Conference of Accounting in Europe 2025	BRISTOL	AINE	D. Alexander	Conference
2025	INTERNATIONAL	Enhancing Gender Equality Regulation and Accountability of Inclusion. A Paradigm Between Paradoxes and Advancements	International Workshop Sustainability Auditing and Assurance – Standardisation and Practice Diversity	NAPOLI	SIDREA	G. Modarelli	Conference

PUBLICATIONS

YEAR	TYPOLOGY	TITLE	IN	PUBLISHER	CO-AUTHOR	PAGES	REFERRED	NOTES
2006	BOOK CHAPTER	From the IV EEC Directive to IAS/IFRS: a developing process *(Dalla IV Direttiva CEE agli IAS/IFRS: un percorso in divenire)*	Standardization processes within companies. Institutional, organizational, managerial, financial and accountable issues *(I processi di standardizzazione in azienda. Aspetti istituzionali, organizzativi, manageriali, finanziari e contabili - AA.VV.)*	FRANCO ANGELI		571-589	REFERRED	
2006	BOOK CHAPTER	Financial statements under Civil Code rules, National Accounting Standards and International Accounting Standards. An Overview of underlying principles with the perspective of SMESs *(I principi di redazione del bilancio nella disciplina nazionale e nei principi contabili internazionali. Un'overview nella prospettiva delle Pmi.)*	Harmonization of accounting standards in Europe. "Which rules for SMEs?" Proceedings of the International Conference – edited by G. Capodaglio and M.G. Baldarelli *(L'armonizzazione dei Principi contabili in Europa. "Quali regole" per le piccole e medie imprese?"* *Atti del Convegno Internazionale – a cura di G. Capodaglio e M.G. Baldarelli)*	RIREA		263-330		
2009	JOURNAL ARTICLE	How to prevent crisis. Going concern principle, accrual basis and capital maintenance principle within financial statements *(Come prevenire la crisi. Il going concern principle e il capital maintenance principle nella rappresentazione del bilancio)*	Journal of IR Top – Academy Section Vol 1-2009	IR TOP CONSULTING		39-43	REFERRED	
2009	BOOK CHAPTER	Some reflections about construction contracts and work in progress *(Spunti di riflessione sulle commesse a lungo termine e lavori in corso non su ordinazione)*	Some reflections about business economy *(Spunti di riflessione in economia aziendale – AA.VV.)*	RIREA		42-55	DOUBLE REFERRED	Series of Studies Summa Economica
2009	BOOK CHAPTER	Forensic accounting and false financial statements: a critical analysis *(Il falso in bilancio: un'analisi critica)*	Some reflections about business economy *(Spunti di riflessione in economia aziendale – AA.VV.)*	RIREA		139-148	DOUBLE REFERRED	Series of Studies Summa Economica
2010	MONOGRAPH	Inventories. An analysis of the Civil Code rules, of the National Accounting Standards and International Accounting Standards *(Le rimanenze di magazzino. Un'analisi secondo le disposizioni previste dal Codice civile, dai Principi contabili nazionali e internazionali)*		RIREA		1-224	DOUBLE REFERRED	

PUBLICATIONS

YEAR	TYPOLOGY	TITLE	IN	PUBLISHER	CO-AUTHOR	PAGES	REFERRED	NOTES
2011	BOOK CHAPTER	Inventories *(Le rimanenze di magazzino)*	Accounting standards and financial statements – edited by G. Capodaglio *(Principi contabili e di bilancio – a cura di G. Capodaglio)*	RIREA		267-324	REFERRED	
2012	MONOGRAPH	From "capital accounting system" to Ias/Ifrs through a national and international literature analysis	*Note e ricerche* *n. 2*	D.U. PRESS	S. Vignini, L. Semprini	3-31		
2012	BOOK CHAPTER	The impact of the adoption of IAS/IFRS on services companies' financial statements *(L'impatto dell'adozione degli IAS/IFRS sui bilanci delle aziende di servizi)*	The impact of Ias/ifrs on the financial statements' information of the Italian listed companies – edited by L. Marchi and L. Potito *(L'impatto dell'adozione degli Ias/Ifrs sui bilanci delle imprese quotate – a cura di L. Marchi e L. Potito)*	FRANCO ANGELI	I. Tozzi, M. Russo, M.G. Baldarelli, L. Semprini, S. Gigli	98-136		Publication co-financed by Minister of University and Research (MIUR) 2007
2013	JOURNAL ARTICLE	Tax relief "ACE": a scientific framework of the accounting rules underlying this benefit *(Aiuto alla crescita economica "A.C.E.": un inquadramento scientifico delle logiche che sottendono tale agevolazione)*	*Rivista Italiana di Ragioneria e di Economia Aziendale* Vol. April-May-June	RIREA		239-253	DOUBLE REFERRED	
2013	CONFERENCE PROCEEDINGS	Goodwill: is it a resource or an expectation? Some exploratory considerations	Proceedings of the 9th International Interdisciplinary Workshop on Intangibles	EIASM	M. Nicoliello	1-17		
2014	ARTICLE IN INTERNATIONAL JOURNAL	Integrated Reporting: a theoretical perspective on this critical issue	Journal of Business and Economics Vol. 5, No. 8	ACADEMIC STAR PUBLISHING COMPANY	E. Magnaghi	1320-1337	DOUBLE REFERRED	
2014	CONFERENCE PROCEEDINGS	Business Model and Integrated Reporting: a first analysis	IFKAD 2014 – International Forum on knowledge and management models – Proceedings	IFKAD	E. Magnaghi	1-23	DOUBLE REFERRED	
2014	CONFERENCE PROCEEDINGS	Integrated Reporting: some considerations about materiality	Proceedings of the 10th International Interdisciplinary Workshop on Intangibles	EIASM	D. Alexander	1-26		
2015	ARTICLE IN INTERNATIONAL JOURNAL	Human Resources: the impact of management accounting on the improvement of human resources management: an Italian case study of the IT Sector	Journal of Human Resource Management 3 (2-1)	SCIENCE PUBLISHING GROUP		31-36	REFERRED	

PUBLICATIONS

YEAR	TYPOLOGY	TITLE	IN	PUBLISHER	CO-AUTHOR	PAGES	REFERRED	NOTES
2015	JOURNAL ARTICLE	Management accounting to maximize the performance of the human resources *(Massimizzare l'efficacia ed il controllo delle performance del personale)*	*Controllo di gestione n. 3*	WOLTERS KLUWER ITALIA		31-39	REFERRED	
2015	JOURNAL ARTICLE	The dawn of Business Economy in the debate on the Rivista Italiana di Ragioneria *(Gli albori dell'Economia Aziendale nel dibattito sulla Rivista Italiana di Ragioneria)*	*Contabilità e Cultura Aziendale Vol. XV, n. 1*	FRANCO ANGELI	M. Nicoliello	121-143	DOUBLE REFERRED	
2015	JOURNAL ARTICLE	Unbundling: accounting changes with the new law *(Unbundling contabile: verso una contabilità analitica normata sempre più consolidata)*	*Controllo di gestione n. 6*	WOLTERS KLUWER ITALIA	C. Aprile	5-13	REFERRED	
2016	ARTICLE IN INTERNATIONAL JOURNAL	Economia Aziendale: a missing connection between the Theory and Academic Syllabi	Accounting Education Vol 25, No. 4	TAYLOR & FRANCIS GROUP	M. Nicoliello	414-435	REFERRED	
2016	CONFERENCE PROCEEDINGS	The Pawn of Assisi: management and reporting in the medieval period *(Il Monte di Pietà in Assisi: gestione e rendicontazione nel periodo medievale)*	History of banks and financial institutions in an economic-business perspective - Proceedings of the XIII SISR Conference *(Storia di banche e di istituzioni finanziarie in una prospettiva economico-aziendale - Atti del XIII Convegno SISR)*	RIREA	M. Nicoliello	1-20		
2016	JOURNAL ARTICLE	Research and development costs in SMEs: reflections on planning and controlling tools *(I costi di ricerca e sviluppo nelle Pmi: riflessioni sugli strumenti di programmazione e controllo)*	*Controllo di gestione n. 5*	WOLTERS KLUWER ITALIA		5-11	REFERRED	
2017	JOURNAL ARTICLE	Standard costs: critical aspects in the application in the company *(I costi standard: aspetti critici nell'applicazione in azienda)*	*Controllo di gestione n. 1*	WOLTERS KLUWER ITALIA		5-11	REFERRED	
2017	JOURNAL ARTICLE	Identify and valuate intangible assets even in loss-loss-made companies *(Individuare e valutare le risorse immateriali anche nelle aziende in perdita)*	*Controllo di gestione n. 6*	WOLTERS KLUWER ITALIA		5-11	REFERRED	

PUBLICATIONS

YEAR	TYPOLOGY	TITLE	IN	PUBLISHER	CO-AUTHOR	PAGES	REFERRED	NOTES
2018	JOURNAL ARTICLE	The role of institutions in the process of global convergence to IFRS	Financial Reporting No. 2	FRANCO ANGELI	L. Bini	111-134	DOUBLE REFERRED	
2019	MONOGRAPH	The evolution of management accounting *(L'evoluzione del controllo di gestione)*		CLUEB		1-162	DOUBLE REFERRED	
2020	JOURNAL ARTICLE	Capital and income accounting systems between theoretical foundations and operational reflexes *(I sistemi contabili patrimoniali e del reddito tra fondamenta teoriche e riflessi operativi)*	*Controllo di gestione n. 1*	WOLTERS KLUWER ITALIA		5-14	REFERRED	
2021	JOURNAL ARTICLE	Implementation of ERP systems: mistakes and solutions based on Organizational Learning *(Implementazione dei sistemi ERP: errori e soluzioni sulla base dell'Organizational Learning)*	*Controllo di gestione n. 2*	WOLTERS KLUWER ITALIA		16-27	REFERRED	
2021	JOURNAL ARTICLE	Critical Analysis of the Discussion Paper OIC 'Revenues', in the light of the accounting theory *(Analisi critica alla luce della teoria contabile del Discussion Paper OIC sui Ricavi)*	*Rivista Italiana di Ragioneria e di Economia Aziendale* Vol. January-February-March-April	RIREA		7-40	DOUBLE REFERRED	
2022	JOURNAL ARTICLE	Framing intellectual capital for elite athletes	Journal of Intellectual Capital n. 7	EMERALD PUBLISHING LIMITED	M. Nicoliello – S. Durst	1-17	DOUBLE REFERRED	
2023	PROCEEDINGS	Intellectual Capital Framework and Athletes with Disabilities: the Example of Bebe Vio	IFKAD 2023: Managing Knowledge for Sustainability	IFKAD	S. Durst	17-27	DOUBLE REFERRED	
2023	JOURNAL ARTICLE	Enhancing the materiality principle in integrated reporting by adopting the General Systems Theory	Corporate Social Responsibility & Environmental Management	WILEY ONLINE LIBRARY	D. Alexander – F. Doni	1-15	DOUBLE REFERRED	
2023	JOURNAL ARTICLE	Environmental uncertainty and digital technologies corporate in shaping corporate green behavior and tax avoidance	Scientific Reports	SPRINGER NATURE	Xiang-Yuan Ao – Tze San Ong – A. Di Vaio	1-16	DOUBLE REFERRED	
2025	INTERNATIONAL SCIENTIFIC BOOK CHAPTER	Implementing ESG in a family business operating in a sensitive industry in the light of institutional theory	Environmental, Social, Governance (ESG): Risk, Performance, Monitoring	SPRINGER	S. Bovo	781-798	DOUBLE REFERRED	
2025	JOURNAL ARTICLE	Evaluating control systems to prevent corporate crimes: An analysis within the Italian football context	Journal of Management and Governance n. 4	SPRINGER	D. Gervasio – A. Pulcini	1007-1044	DOUBLE REFERRED	
2025	SCIENTIFIC BOOK CHAPTER	Impatto dei parametri di sostenibilità sulla valutazione d'azienda	Scritti in memoria di Gianfranco Zanda	GIAPPICHELLI	C. Rossi	1033-1049		

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Ravenna, January 14, 2026

Roberto Aprile