

FRANCESCO MAZZI

University of Florence | Department of Economics and Management

This version: September 30, 2026

ACADEMIC PROFILE

Current Roles

- **Associate Professor of Accounting** since Dec 2021
University of Florence Florence, Italy
- **Program Coordinator** since Nov 2023
MSc in Accounting, Auditing and Control, University of Florence Florence, Italy
- **Sustainability Reporting Committee, Member** since 2025
European Accounting Association Brussels, Belgium

Selected Publications

- [1] Weathering the storm: Climate disasters, organizational disruption, and changes in greenhouse gas emissions intensity.
with L. Dal Maso, R. Durand, and L. Paugam
Organization Studies, forthcoming, [DOI](#)
- [2] Does Disaster Risk Relate to Banks' Loan Loss Provisions?
with L. Dal Maso, G.J. Lobo, and K. Kanagaretnam
European Accounting Review, 2024, [DOI](#)
- [3] Implications of the Joint Provision of CSR Assurance and Financial Audit for Auditors' Assessment of Going Concern Risk
with L. Dal Maso, G.J. Lobo, and L. Paugam
Contemporary Accounting Research, 2020, [DOI](#)

Selected Teaching

- Accounting and Reporting for Business and Sustainability [9 ECTS]
BSc in Sustainable Business University of Florence
- Financial Statement Analysis and Equity Valuation [6 ECTS]
MSc in Accounting, Auditing and Control University of Florence
- Professional Responsibility and Leadership [2 ECTS]
Social Impact Core Curriculum New York University
- Financial Statement Analysis [6 ECTS]
MSc in Accounting and Finance University of Bamberg

CURRICULUM VITAE

ACADEMIC POSITIONS

- **Associate Professor** since Dec 2021
University of Florence Florence, Italy
- **Visiting Professor** since Jan 2019
University of Bamberg Bamberg, Germany
- **Assistant Professor, Tenure Track (RTDb)** Dec 2018–Dec 2021
University of Florence Florence, Italy
- **Assistant Professor (RTDa)** Mar–Dec 2018
University of Florence Florence, Italy
- **Postdoctoral Fellow (Assegno di Ricerca)** Nov 2016–Oct 2017
University of Florence Florence, Italy
- **Postdoctoral Fellow (Assegno di Ricerca)** Dec 2013–Nov 2014
University of Florence Florence, Italy
- **Postdoctoral Fellow (Assegno di Ricerca)** May 2012–Apr 2013
Centro Interuniversitario di Ricerca sul Turismo Florence, Italy

EDUCATION

- **Visiting Researcher (recurring)** 2014–2017
University of Glasgow Glasgow, UK
- **Visiting Researcher** 2014
ESSEC Business School Paris, France
- **Visiting Researcher (recurring)** 2012–2014
University of Stirling Stirling, UK
- **Visiting Student** 2012
University of Stirling Stirling, UK
- **PhD in Accounting** 2010–2013
University of Florence Florence, Italy
- **Doctoral School, Research Methods** 2010
AIDEA 2nd Edition Florence, Italy
- **Doctoral School, Research Writing in English** 2010
University of Florence Florence, Italy
- **MSc in Economics (summa cum laude)** 2007–2009
University of Florence Florence, Italy
- **BSc in Economics and Business (summa cum laude)** 2004–2007
University of Florence Florence, Italy

RESEARCH INTERESTS

My research focuses on the causes and consequences of corporate disclosure and reporting practices, with particular attention to how institutional and country-level characteristics shape accounting policy choices. A central stream of my work examines the role of non-financial information, including ESG disclosures and sustainability reporting, as well as the economic implications of their assurance. I also investigate issues related to the banking industry, especially in the context of risk measurement and financial reporting. More recently, my research has explored the effects of natural disasters and climate-related risks on firms' behavior, disclosure practices, and financial outcomes.

PUBLICATIONS

Research Papers

- [21] Preparers' and auditors' views on the accounting for development costs capitalisation: an ambiguity aversion perspective
with R. Slack, I. Tsalavoutas, and F. Tsoligkas
Journal of Applied Accounting Research, 2026, [DOI](#)
- [20] Weathering the storm: Climate disasters, organizational disruption, and changes in greenhouse gas emissions intensity
with L. Dal Maso, R. Durand, and L. Paugam
Organization Studies, 2026, [DOI](#)
- [19] Cost Management in the Era of Natural Disasters
with L. Dal Maso, S. Hartlieb, and S. Longo
Accounting and Business Research, 2026, [DOI](#)
- [18] R&D Disclosures and Informativeness of Future Earnings
with R. Slack, I. Tsalavoutas, and F. Tsoligkas
ABACUS, 2025, [DOI](#)
Coverage: IASB Intangible Assets, Academic Literature Review April 2024, [available here](#)
- [17] Hedge Accounting and Firms' Future Investment Spending
with B. Eierle, S. Hartlieb, and A. Kress
Finance Research Letters, 2025, [DOI](#)
- [16] Does Disaster Risk Relate to Banks' Loan Loss Provisions?
with L. Dal Maso, G.J. Lobo, and K. Kanagaretnam
European Accounting Review, 2024, [DOI](#)
- [15] Exploring Investor Views on Accounting for R&D Costs under IAS 38
with R. Slack, I. Tsalavoutas, and F. Tsoligkas
Journal of Accounting and Public Policy, 2022, [DOI](#)
Coverage: IASB March 2019 Meeting, [available here](#), IASB Third Agenda Consultation March 2022, [available here](#), UKEB Accounting for Intangibles March 2023, [available here](#), IASB Intangible Assets, Academic Literature Review April 2024, [available here](#)
- [14] Is Accounting Enforcement Related to Risk-taking in the Banking Industry?
with L. Dal Maso, G.J. Lobo, and K. Kanagaretnam

- Journal of Financial Stability*, 2020, [DOI](#)
Awards: Best Paper Award, 10th Financial Reporting Workshop
- [13] A Critical Validation of the Value Added Intellectual Coefficient: Use in Empirical Research and Comparison with Alternative Measures of Intellectual Capital
with T. Bassetti, L. Dal Maso, and G. Liberatore
Journal of Management and Governance, 2020, [DOI](#)
- [12] Implications of the Joint Provision of CSR Assurance and Financial Audit for Auditors' Assessment of Going Concern Risk
with L. Dal Maso, G.J. Lobo, and L. Paugam
Contemporary Accounting Research, 2020, [DOI](#)
Awards: Top Cited Article 2020-2021 for Contemporary Accounting Research
- [11] Country-Level Corruption and Accounting Choice: Research & Development Capitalization under IFRS
with R. Slack, I. Tsalavoutas, and F. Tsoligkas
British Accounting Review, 2019, [DOI](#)
Awards: Funded Research Project, ACCA 2017
Coverage: IASB March 2019 Meeting, [available here](#), IASB Third Agenda Consultation March 2022, [available here](#)
- [10] The Effect of Corruption and Culture on Mandatory Disclosure Compliance Levels: Goodwill Reporting in Europe
with R. Slack and I. Tsalavoutas
Journal of International Accounting, Auditing, and Taxation, 2018, [DOI](#)
- [9] The Impact of Corporate Social Performance on the Cost of Debt and Access to Debt Financing for Listed European Non-Financial Firms
with F. La Rosa, G. Liberatore, and S. Terzani
European Management Journal, 2018, [DOI](#)
- [8] The Moderating Role of Stakeholder Management and Societal Characteristics in the Relationship between Corporate Environmental and Financial Performance
with L. Dal Maso, M. Soscia, and S. Terzani
Journal of Environmental Management, 2018, [DOI](#)
- [7] Role of Country- and Firm- Level Determinants in Environmental, Social, and Governance Disclosure
with M. Baldini, L. Dal Maso, G. Liberatore, and S. Terzani
Journal of Business Ethics, 2018, [DOI](#)
- [6] Value Relevance of Stakeholder Engagement: the Role of National Culture
with L. Dal Maso and G. Liberatore
Corporate Social Responsibility and Environmental Management, 2017, [DOI](#)
- [5] Compliance with Goodwill-Related Mandatory Disclosure Requirements and the Cost of Equity Capital
with P. Andr , D. Dionysiou, and I. Tsalavoutas
Accounting and Business Research, 2017, [DOI](#)
Coverage: IASB Research Forum, [available here](#); IASB project on Goodwill and Impairment, [available here](#), ACCA reply to IASB, [available here](#), IASB Basis for Conclusions on Business Combinations — Disclosures, Goodwill and Impairment, [available here](#)
- [4] Investigating the Influence of Gender and Religiosity on Attitudes Towards Business Ethics

with C. Mazzi, R. Passeri, and M. Viassone
Corporate Ownership & Control, 2017, [DOI](#)

- [3] Insights on CFOs Perceptions of Impairment Testing under IAS 36
with G. Liberatore and I. Tsalavoutas
Accounting in Europe, 2016, [DOI](#)
Awards: Best Paper Award, AIDEA 2013
Coverage: IASB project on Goodwill and Impairment, [available here](#)
- [2] Economic Consequences of Key Performance Indicators Disclosure Quality
with H. Elzahar, K. Hussainey, and I. Tsalavoutas
International Review of Financial Analysis, 2015, [DOI](#)
- [1] Goodwill Write-Off and Financial Market Behaviour: an Analysis of Possible Relationships
with G. Liberatore
Advances in Accounting, 2010, [DOI](#)

Research Papers in Italian

- [5] Valutazione d'Azienda Durante la Pandemia: Analisi Fondamentale ed Incorporazione dell'Incertezza nei Metodi dei Flussi di Risultato Attesi
Rivista Dottori Commercialisti, 2021(2), 223-235
- [4] Problematiche Valutative in Caso di Recesso degli Enti Pubblici dalle Società Partecipate– Il Caso di Partecipazioni in un Istituto di Credito
with L. Bonelli and G. Liberatore
Rivista Dottori Commercialisti, 2018(1), 31-54
- [3] Determinanti della Readability dei Bilanci delle Società Quotate Italiane
with T. Dasmi and G. Liberatore
Rivista Italiana di Ragioneria ed Economia Aziendale, 2016(1), pp. 56-71
Awards: Funded Research Project, SIDREA 2017
- [2] La Value Relevance delle Spese di Ricerca e Sviluppo in Italia
with R. Biagioni and G. Liberatore
Rivista Dottori Commercialisti, 2015(1), pp. 1-26
- [1] Informativa sul Tasso di Attualizzazione nella Stima dell'Avviamento: un Confronto fra Italia e Paesi Nordici
with G. Liberatore
Financial Reporting, 2011, [DOI](#)

Working Papers

- [3] Disentangling Spillover Effects of Joint Financial Statement Audit and Sustainability Assurance: Insights on Audit Efficiency
with B. Eierle, A. Groner, and S. Hartlieb
Preparing for Submission
- [2] Revealing internally generated intangibles: Evidence from an asset revaluation exception
with L. Menicacci and L. Simoni
Manuscript in preparation
- [1] Earnings management and innovation: Insights from the EU
with L. Simoni and A. Vrenozi

Books and Chapters

- [3] Disastri Naturali, Rischio di Disastri e Rischio Climatico – Impatti, misurazione e comunicazione nelle aziende
Franco Angeli, Milano, 2024
- [2] Le leve del valore: il tasso
with S. Fontana
in S. Corbella, G. Liberatore, and R. Tiscini (eds). Manuale di Valutazione d'Azienda McGraw Hill, Milano, 2019
- [1] L'uso dei metodi basati sui risultati attesi
in N. Lattanzi, G. Liberatore, and R. Tiscini (eds). La valutazione delle aziende familiari
Giuffrè Francis Lefebvre, Milano, 2022

Miscellanea

- [6] The Capitalisation Debate: R&D Expenditure, Disclosure Content and Quantity, and Stakeholder Views
with R. Slack, I. Tsalavoutas, and F. Tsoligkas
ACCA and Deloitte research report No. PI-INTANGIBLES-R&D, [available here](#)
- [5] Rent to Buy d'Azienda. Profili Economico-Aziendali
with G. Liberatore
in S. Landini and M. Palazzo (eds). Rent to buy di azienda
Gruppo 24 Ore, Milano, 2016
- [4] Aspetti Critici nelle Valutazioni: le Indicazioni dei PIV
with A. Fondatori, F. Frizzi, and S. Salvadori
in T. Ridi (eds). Guida Operativa ai Principi Italiani di Valutazione
Fondazione Dottori Commercialisti e degli Esperti Contabili di Firenze, Firenze, 2016
- [3] Il Capitale Intellettuale
with S. Guidantoni and M. Ventisette
in G. Liberatore (eds). Metodi di valutazione dell'avviamento e dei beni immateriali nell'ambito delle aziende in crisi
Fondazione Dottori Commercialisti e degli Esperti Contabili di Firenze, Firenze, 2014
- [2] Lo Strumento Rete d'Impresa. Aspetti Contabili
in R. Dini and S. Vignolini (eds). Le Reti d'Impresa
Fondazione Dottori Commercialisti e degli Esperti Contabili di Firenze, Firenze, 2013
- [1] La Disclosure come Antidoto alla Crisi: Analisi dell'Informativa Riguardo l'Avviamento
with G. Liberatore
ANDAF Magazine, 2010, 7(1), pp. 20-23

AWARDS AND GRANTS

Awards

- 2020, EAA Best Reviewer award, Accounting in Europe

- 2019, Best Paper Award, Tenth Financial Reporting Workshop
- 2019, Selected Research Project, Bright Night
- 2013, Best Paper Award, AIDEA Congress

Grants

- 2026, Horizon Europe, Call Horizon-Widera-2026-02, Project 101340360–VALRISK, Total amount EUR 1,495,731.25, Allocated amount EUR 354,587.50 (PI, Prof. Pavel Svačina)
- 2022, Funded Research Project, PRIN Projet Nr. 2022CTBNRN, Total amount EUR 269,751, Allocated amount EUR 69,195 (PI, Prof. Chiara Mio)
- 2017, Funded Research Project, SIDREA, EUR 2,500 (PI)
- 2017, Funded Research Project, ACCA, GBP 19,700 (PI, Prof. Ioannis Tsalavoutas)

FUND RAISING

- Accounting, Auditing, and Control, EUR 31,300, Teaching Funds [AY 2025-2026]
- Accounting, Auditing, and Control, EUR 30,500, Teaching Funds [AY 2024-2025]
- Accounting, Auditing, and Control, EUR 24,500, Teaching Funds [AY 2023-2024]
- Accounting, Auditing, and Control, EUR 23,000, Teaching Funds [AY 2022-2023]
- Fondazione Luigi e Simonetta Lombard, EUR 18,000, Research Funds [2018-2020]

PRESENTATIONS

Invited Seminars

- 2018, University of Bath
- 2017, University of Padova
- 2013, University of Stirling

Conferences

- 2026, AIDEA Conference, 16th Financial Reporting Workshop
- 2025, EAA Annual Congress, 15th Financial Reporting Workshop
- 2024, SIDREA Workshop Financial Reporting e Mercati dei Capitali (Napoli), EAA Annual Congress, 14th Financial Reporting Workshop, 18th EUFIN Conference, SIDREA Congress, SIDREA Workshop Financial Reporting e Mercati dei Capitali (Parma)
- 2023, SIDREA Workshop Financial Reporting e Mercati dei Capitali (Padova), Swiss Accounting Research Alpine Camp, SIDREA Workshop Financial Reporting e Mercati dei Capitali (Pisa), 13th Financial Reporting Workshop
- 2022, Workshop on Corporate Disclosures in partnership with the International Accounting Standards Board (IASB), Accounting in Europe and The British Accounting, 16th EUFIN Conference, SIDREA Congress

- 2021, EAA Annual Congress (online), 15th EUFIN Conference (online), European Accounting Review Annual Conference (online), SIDREA Workshop Financial Reporting e Mercati dei Capitali (Bologna)
- 2020, AA Joint Midyear Meeting of the AIS, SET and International Sections, Swiss Accounting Research Alpine Camp, SIDREA Workshop
- 2019, AAA IAS Midyear Meeting, EAA Annual Congress, 10th Financial Reporting Workshop, Padova-Bolzano Accounting Summer Camp, AAA Annual Meeting, 15th EUFIN Workshop
- 2018, 13th EUFIN Workshop
- 2017, EAA Annual Congress, AMIS Conference, 8th Financial Reporting Workshop, Padova-Bolzano Accounting Summer Camp, AIDEA Conference, IASB Research Forum, 12th EUFIN Workshop
- 2016, EAA Annual Congress, 12th EUFIN Workshop, VII Financial Reporting Workshop
- 2015, EAA Annual Congress, 11th EUFIN Workshop
- 2014, British Accounting and Finance Association (BAFA) Annual Conference, EAA Annual Congress, 5th Financial Reporting Workshop, IASB Research Forum
- 2013, British Accounting and Finance Association (BAFA) Annual Conference, EAA Annual Congress, AIDEA Bicentenary Conference
- 2010, 1st Financial Reporting Workshop, EIASM 6th Interdisciplinary Workshop on Intangibles, Intellectual Capital & Extra-Financial Information
- 2009, EIASM 5th Conference on Performance Measurement and Management Control

ACADEMIC SERVICE

Editorial Roles

- | | |
|---|------------|
| • Financial Reporting
CoEditor | since 2023 |
| • Accounting in Europe
Associate Editor | 2022–2025 |
| • Accounting Open
Editorial Board Member | since 2025 |
| • European Accounting Review
Editorial Board Member | since 2021 |
| • Accounting Forum
Editorial Board Member | since 2019 |
| • Accounting in Europe
Editorial Board Member | since 2017 |
| • The International Journal of Accounting
Editorial Board Member | 2021–2025 |

Ad Hoc Referee

ABACUS [2], Accounting and Business Research [1], Accounting in Europe [9], Accounting Forum [11], Advance in Accounting [1], Applied Economics [1], British Accounting Review [2], Business Ethics: A European Review [1], Business Strategy and the Environment [2], Corporate Governance: An International Review [1], Corporate Social Responsibility and Environmental Management [1], Economics Letters [1], European Accounting Review [11], European Management Journal [2], Financial Reporting [2], Journal of Accounting and Organizational Change [2], Journal of Accounting and Public Policy [4], Journal of Business Ethics [5], Journal of International Accounting, Auditing, and Taxation [4], Journal of International Accounting Research [2], Journal of International Financial Management & Accounting [1], Journal of Management and Governance [6], Social and Environmental Accountability Journal [1], Sustainability Accounting, Management and Policy Journal [2], The International Journal of Accounting [3]

Discussant

Financial Reporting Workshop [2026], EAA Congress [2025], Financial Reporting Workshop [2025], SIDREA Workshop Financial Reporting e Mercati dei Capitali [2024], Financial Reporting Workshop [2024], SIDREA Workshop Financial Reporting e Mercati dei Capitali [2023], IASB Forum [2022], EUFIN Conference [2021], SIDREA Workshop Financial Reporting e Mercati dei Capitali [2021], AAA International Accounting Section Midyear [2019] AAA Annual Meeting [2019], Padova-Bolzano Accounting Summer Camp [2019]

Conference Organizing and Scientific Committee

- 13th Financial Reporting Workshop 2023
Member of the Organizing Committee
- 13th EUFIN Workshop 2017
Chair of the Organizing Committee
- EUFIN Workshop 2015–2021
Member of the Scientific Committee

PhD External Reviewer and Defense Committee

- 2025, External Reviewer, University of Bologna
- 2025, External Reviewer, Catholic University of Sacred Heart in Milan
- 2024, Defense Committee, Catholic University of Sacred Heart in Piacenza

UNIVERSITY SERVICE

Organizing and Scientific Role

- **Scientific and Organizing Coordinator** (with R. Paseri) since 2026
Formazione GOAL Florence, Italy
University of Florence and Calcio Servizi Lega Pro, Post lauream program

- **Scientific and Organizing Coordinator** since 2026
Approfondimenti Pratici Dottore Commercialista
University of Florence, Post lauream program Florence, Italy
- **Scientific and Organizing Coordinator** since 2025
Accounting Prep School, University of Florence
University of Florence, Post lauream program Florence, Italy
- **Sustainability Reporting Committee, Member** since 2025
European Accounting Association Brussels, Belgium
- **Research Committee and Key-User VQR** since 2024
Department of Economics and Management, University of Florence Florence, Italy
- **Program Coordinator** since 2023
MSc in Accounting, Auditing and Control, University of Florence Florence, Italy
- **Board Member** since 2023
PhD in Economia Aziendale e Management, University of Pisa Pisa, Italy
- **Board Member** since 2022
School of Economics and Management, University of Florence Florence, Italy
- **Teaching Committee Member** since 2022
BSc in Sustainable Business, University of Florence Florence, Italy
- **Board Member (Giunta di Dipartimento)** since 2022
Department of Economics and Management, University of Florence Florence, Italy
- **Department Seminars Coordinator** 2022–2026
Department of Economics and Management, University of Florence Florence, Italy
- **Promoting Coordinator** 2022
BSc in Sustainable Business, University of Florence Florence, Italy
- **Double Degree Coordinator** 2021–2023
MSc in Accounting, Auditing and Control, University of Florence Florence, Italy
- **Remote Exams Committee Member** 2020–2022
School of Economics and Management, University of Florence Florence, Italy
- **Teaching Committee Member** 2020 -2023
BSc in Economia Aziendale, University of Florence Florence, Italy
- **Lecture Scheduling Coordinator** 2019 -2023
School of Economics and Management, University of Florence Florence, Italy
- **Tutor Coordinator** 2018 -2022
BSc in Economia Aziendale, University of Florence Florence, Italy

Hiring Committee

- 2025, Assistant Professor with Tenure Track (RTT) at University of Bologna, Assistant Professor with Tenure Track (RTT) at Free University of Bozen
- 2024, Assistant Professor with Tenure Track (RTT) at University of Padova
- 2023, Assistant Professor (RTDa) at IMT Lucca
- 2022, Assistant Professor (RTDa) at University of Florence

TEACHING

Italian Universities (BSc, MSc, PostGraduate, PhD)

- Lab in Accounting Research [3 ECTS] since 2024
MSc in Accounting, Auditing and Control, University of Florence
- Internship Day [1 ECTS] since 2024
MSc in Accounting, Auditing and Control, University of Florence
- Operazioni Straordinarie, with S. Guidantoni [6 ECTS] since 2023
MSc in Accounting and Finance, Free University of Bozen
- Financial Statement Analysis and Equity Valuation [6 ECTS] since 2023
MSc in Accounting, Auditing and Control, University of Florence
- Causes and Consequences of Accounting for Circular Economy 2023
PhD in Circular Economy, University of Padova
- Accounting and Reporting for Business and Sustainability [9 ECTS] since 2022
BSc in Sustainable Business, University of Florence
- Economia Aziendale e Bilancio [6 ECTS] 2020, since 2023
Master LS-HRM (PostGraduate), University of Florence
- Economia Aziendale [6 ECTS] 2019
BSc in Biotecnologie, University of Florence
- Economia Aziendale [9 ECTS] 2018–2022
BSc in Economia Aziendale, University of Florence
- Economia Aziendale [1 ECTS] 2018
BSc in Infermieristica e Fisioterapia, University of Florence
- Intellectual Capital 2015–2017, 2019–2021
PhD in Economia Aziendale e Management, University of Pisa
- Valutazione d'Azienda [3 ECTS] 2014–2018
MSc in Accounting e Libera Professione, University of Florence

Foreign Universities (BSc, MSc)

- Professional Responsibility and Leadership [2 ECTS] since 2025
Social Impact Core Curriculum, New York University
- Financial Statement Analysis [6 ECTS] since 2025
MSc in Accounting and Finance, University of Bamberg
- Advanced International Financial Reporting [6 ECTS] 2018–2025
MSc in Accounting and Finance, University of Bamberg

Thesis and Internship Supervision

- Internship Supervision [59]
- BSc Thesis Supervision: Economia Aziendale, University of Florence[5], Sustainable Business, University of Florence [8]

- MSc Thesis Supervision: Accounting and Finance, University of Bamberg [1], Accounting, Auditing, and Control, University of Florence [3]
- Master (Post Graduate) Thesis Supervision: Master LS-HRM, University of Florence [1]

Non-Academic Teaching

- Advanced Financial Statement Analysis, with L. Dal Maso 2022–2025
BSc in Business of Fashion, Polimoda
- Brand Valuation, with L. Dal Maso 2021–2025
MSc in Fashion Brand Management, Polimoda
- Business Planning, with L. Dal Maso 2021–2022
Scuola di Scienze Aziendali e Tecnologie Industriali
- Financial Statement Analysis and Investment Decision, with L. Dal Maso 2020–2023
MSc in Fashion Marketing and Management, Polimoda
- Basic Financial Statement Analysis, with L. Dal Maso 2020–2025
BSc in Business of Fashion, Polimoda
- Valutazione d'Azienda 2016–2019
Scuola di Scienze Aziendali e Tecnologie Industriali
- Bilancio, with T. Ridi 2015–2025
Scuola di Scienze Aziendali e Tecnologie Industriali

ACADEMIC AND PROFESSIONAL MEMBERSHIPS

Academic Memberships

- **AIDEA** since 2018
Accademia Italiana di Economia Aziendale
- **SIDREA** since 2018
Società Italiana dei Docenti di Ragioneria e di Economia Aziendale
- **EAA** since 2011
European Accounting Association

Professional Memberships

- **Sustainability Assurance Provider (Revisore della Sostenibilità)** since 2025
Ministero dell'Economia e delle Finanze
D.M. 236477, 10.11.2025
- **Chartered Accountant (Dottore Commercialista)** since 2011
Ordine dei Dottori Commercialisti e degli
Esperti Contabili di Firenze, n. 2027, sez. A
- **Statutory Auditor (Revisore Legale dei Conti)** since 2011
Ministero dell'Economia e delle Finanze
n. 164547, D.M. 02.12.2011, G.U. n. 98 13.12.2011

THIRD MISSION AND PUBLIC ENGAGEMENT

Appointments

- Member of the Scientific Committee since 2026
Fondazione dei Dottori Commercialisti e degli Esperti Contabili di Firenze
- Board Member since 2023
Associazione Villa Favard, Alumni in Economics University of Florence
- Member since 2020
Focus Group on Equity Valuation, SIDREA
- Member of the Habilitation Committee 2025
National Habilitation for Chartered Accountant
- Chair of the Committee on Professional Standards for the ESG Field 2023-2026
Consiglio Nazionale dei Dottori Commercialisti e degli Esperti Contabili
- Scientific Member of the Committee 2023-2024
Standard on Sustainability Assurance Engagement-SSAE (Italia)
Ministero dell'Economia e delle Finanze, appointed by
Consiglio Nazionale dei Dottori Commercialisti e degli Esperti Contabili
- Chair of the Habilitation Committee 2023
National Habilitation for Chartered Accountant
- Chair of the Committee on Equity Valuation 2022-2026
Ordine dei Dottori Commercialisti e degli Esperti Contabili di Firenze
- Member 2021-2023
Focus Group on Publishing in international Journals, journal ranking, citation index and opportunistic behaviors
- Member of the Committee on Equity Valuation 2018-2022
Ordine dei Dottori Commercialisti e degli Esperti Contabili di Firenze

Speeches and Others

- UNIFI Official Public Engagement: Bright Night (2022), Research Posters and ; BRIGHT NIGHT La Notte europea delle Ricercatrici e dei Ricercatori (2019)
- UNIFI Magazine: Come certificare la responsabilità sociale d'impresa (2019), [available here](#); Il dibattito sulla capitalizzazione dei costi di ricerca e sviluppo (2019), [available here](#)
- Video: Auditors offering both CSR assurance and financial auditing could be best option for firms, [available here](#)
- Professional Speeches at Ordine dei Dottori Commercialisti ed Esperti Contabili di Firenze
 - 2025: ESG e Valutazione d'azienda-ESRS e ESRS 2 Modello di business, rischi e KPI
 - 2024: I fattori ESG nella valutazione d'azienda; Riclassificazione di bilancio ed impatto sulla valutazione d'azienda; La gestione del passaggio generazionale nella dimensione dell'impresa
 - 2023: Sulla sostenibilità: le varie prospettive di un tema complesso; La valutazione delle Start-up e PMI innovative; La previdenza e il welfare dei futuri Dottori Commercialisti

- 2022: Valutazione del marchio in presenza di shock di mercato
- 2021: Valutazione del marchio: riflessi e criticità operative
- 2020: L’impatto del COVID-19 sulla Valutazione d’azienda
- 2019: La valutazione in ambito di recesso–Aspetti (critici) valutativi e quantitativi
- 2018: La valutazione di nuda proprietà e usufrutto su azioni e quote sociali–Aspetti valutativi e quantitativi
- 2017: Spunti per la determinazione del tasso di attualizzazione
- 2015: I diritti di privativa industriale quali quali beni intangibili a bilancio

PROFESSIONAL EXPERIENCE

Statutory Auditor

- Villaggio San Francesco ETS since 2026
Healthcare and Non-profit Industry
- Lillagest srl since 2025
Holding and Real Estate Industry
- Consorzio Interuniversitario Risonanze Magnetiche Metallo Proteine since 2024
Academic and Innovation Industry
- Value Track SIM SpA since 2023
Financial Industry

Consulting

- Studio Mazzi–Dottori Commercialisti Associati 2011–2018
Consulting Firm

PERSONAL INFORMATION

- Citizenship: Italian
- Language: Italian (native), English (level C1, Certificate of Advanced English, CAE, Cambridge ESOL)
- Tech Skills: European Computer Driving License (ECDL)
- Coding skills: STATA, LaTeX, html, asp, vb.net, vba
- Other interests: Soccer, Ski, Tennis, Travelling