

**EUROPEAN  
CURRICULUM VITAE  
FORMAT**



**PERSONAL INFORMATION**

Name **CLELIA FIONDELLA**  
E-mail **clelia.fiondella@unicampania.it**  
Nationality Italian

**ACADEMIC POSITION**

- since 2021 to date Full Professor of Financial Accounting  
**University of Campania L. Vanvitelli**
- 2017-2021 Associate Professor of Financial Accounting  
**University of Campania L. Vanvitelli**
- 2011-2017 Assistant Professor of Financial Accounting  
**University of Campania L. Vanvitelli**

**EDUCATION AND TRAINING**

- 2009 Ph.D. in Business Science (orientation in Business Communication in Theory and International Practice). Thesis title (translation): The characteristics of takeover targets in the Italian setting (16<sup>th</sup> January 2009).
- University of Naples Federico II
- 2005 Degree with full marks in Management Accounting. Thesis title (translation): The benchmarking applied to administrative processes (21<sup>st</sup> March 2005).
- University of Naples Federico II
- 2007 Visiting Ph.D. at the University of Birmingham (UK), supervisor Prof. David Alexander.
- University of Birmingham

**RESEARCH ACTIVITIES**

- 2005 Member of the PRIN 2007 research unit entitled "Analysis of the effects of the IAS / IFRS international accounting standards applied to financial companies listed on the Milan Stock Exchange".
- 2009 Member of the PRIN 2009 research unit entitled "Internal control, risk management and disclosure on risks in Italian listed banks".
- 2014-2020 Member of the POR Campania FSE 2014-2020 research unit entitled "Research on crisis areas, ZES and work plan in Campania Region", research financed by Campania Region.
- 2008-2009 Member of the research unit on "Logistics", research financed by the Second University of Naples.
- 2009-2010 Member of the research unit on "Outsourcing of public services", research financed by the city hall of Capua and commissioned by the Second University of Naples.
- 2011 Member of the research unit on "Comprehensive Income" in cooperation with David Alexander and Marco Maffei, financed by the University of Naples "Federico II".
- 2011 Scholarship to attend the 2<sup>nd</sup> Accounting History International Emerging Scholars' Colloquium, organized by the Accounting History Review in cooperation with WHU – Otto Beisheim School of Management.
- 2019-2022 Member of the SIDREA research unit entitled "Business crisis", (coordinator Prof. Francesco Giunta).

- 2017-2019 Member of the SIDREA research unit entitled "Public Group and Consolidated Financial Statements", (coordinator Prof. Claudio Teodori).
- 2015-2018 Member of the SIDREA research unit entitled "Management Control Guidelines", (coordinator Prof. Adele Caldarelli).
- 2006-2022 Member of a research group on IFRS, Department of Economics, Management, Institutions, University of Naples "Federico II".
- 2013 Member of the research unit on Risk Disclosure: an European survey, in cooperation with Ernst & Young, Department of Economics, Management, Institutions, University of Naples "Federico II".
- 2012 Ad hoc reviewer of Accounting, Auditing and Accountability Journal.
- 2013 Ad hoc reviewer of Public Money and Management.
- 2019 Reviewer of Accounting History.

## ORGANIZING OF CONFERENCES

- 2019 Member of the Organizing Committee of the 6<sup>th</sup> International Conference on Luca Pacioli, Accounting History, "Between History, Economy and Finance. Public and Private Accounting in Europe in the Modern and Contemporary Age". Naples, 7-8-9 November 2019.
- 2017 Member of the Organizing Committee of the 11<sup>th</sup> ENROAC conference, "The contribution of Management Accounting to Effective Risk Management". University of Naples "Federico II", 29-30 June 2017.
- 2014 Member of the Organizing Committee of the 6<sup>th</sup> ERRN conference in "Critical perspective in Risk Management". University of Naples "Federico II", 4-5 September 2014.
- 2012 Member of the Organizing Committee of the 1<sup>st</sup> AIDEA Youth Scholar Colloquium in Accounting. University of Naples "Federico II". Naples, 19-20 April 2012.
- 2012 Workshop "Doing Accounting History", with Prof. Garry Carnegie. University of Naples "Federico II", 6 July 2012.

## MAIN PUBLICATIONS

- 2021 **Fiondella C., Casciello R.**, Verso il Management Accounting and control orientato alla sostenibilità. La dimensione culturale, in Marasca S., Castellano N., Presti C. (ed.), Scritti in onore di Luciano Marchi, vol. 3, Giappichelli, Turin, 2021.
- 2020 **Fiondella C.**, Il Management Accounting orientato alla sostenibilità. Evoluzione, approcci teorici e scelte operative, Giappichelli, Turin, 2021.
- 2020 A multiple discriminant analysis of the auditor's going concern opinion: the case of audit opinions in Italy, (co-authors **Fiondella C.**, Maffei M., Zagaria C., Zampella A.), in Meditari Accountancy Research, vol. 28, n. 6, 2020.
- 2020 How risk perception influences CEOs' technological decisions: extending the technology acceptance model to small and medium-sized enterprises' technology decision makers, (co-authors **Fiondella C.**, Ferri L., Maffei M., Spanò R.), in European Journal of Innovation Management, vol. 24, n. 3, 2020.
- 2016 Managing risk in credit cooperative banks: Lessons from a case study, (co-authors Caldarelli A., **Fiondella C.**, Maffei M., Zagaria C.), in Management Accounting Research, n. 32, 2016.
- 2019 Reporting Comprehensive Income: The Incoherencies of the IASB System and the Possible Contribution of Economia Aziendale, (co-authors Alexander D., **Fiondella C.**, Maffei M., R. Spanò), in Accounting in Europe, vol. 16, n. 3, 2019.
- 2018 The prudence principle and Economia Aziendale: A contribution towards resolving the IASB's vacillations (co-authors Alexander D., **Fiondella C.**, Maffei M.), in Entreprises et Histoire, n. 92, 2018/3.
- 2017 Accountability and Reporting in the Fight against Corruption: Preliminary Evidences from the Italian Setting (co-authors L. Ferri, **Fiondella C.**, R. Spanò, M. Maffei), in International Journal of Business and Management, vol. 12, n. 4, 2017.
- 2017 Common good disclosure: a framework for analysis, (co-authors **Fiondella C.**, Maffei M., Spanò R., Zagaria C.) in Lehner O.M. (ed.), Routledge Handbook of Social and Sustainable Finance, Routledge, London, 2017.

- 2016 Successful changes in management accounting systems: A healthcare case study, (co-authors **Fiondella C.**, Macchioni R., Maffei M., Spanò R.), in Accounting Forum, vol. 40, n. 3, 2016.
- 2016 Technology Acceptance in Museum Experience: Evidence from Italian Setting, (co-authors Ferri L., **Fiondella C.**, Maffei M., Zampella A.) in Bifulco F., Russo Spena T. (ed.), Managing cultural heritage, McGraw Hill, Milano, 2016.
- 2014 Banking for the Common Good: a case study, (co-authors Caldarelli A., **Fiondella C.**, Maffei M., Spanò R., Zagaria C.), in International Journal of Business, Governance and Ethics, vol. 9, n. 4, 2014.
- 2014 (Un)useful risk disclosure: Explanations from the Italian banks, (co-authors **Fiondella C.**, Maffei M., Aria M., Spanò R., Zagaria C.), in Managerial Auditing Journal, vol. 29, n. 7, 2014.
- 2013 CEO performance evaluation systems: empirical findings from the Italian health service, (co-authors Caldarelli A., **Fiondella C.**, Maffei M., Spanò R., Aria M.), in Public Money and Management, vol. 33, n. 5, 2013.
- 2012 Ethics in Risk Management Practices: Insights from the Italian Mutual Credit Co-operative Banks (co-authors Caldarelli A., **Fiondella C.**, Maffei M., Spanò R., Zagaria C.), in Journal of Co-operative Accounting and Reporting, vol. 1, n. 1, Summer 2012.
- 2011 Common Good and Economia Aziendale theories: insights for Corporate Social Responsibility from the Italian perspective, (co-authors Caldarelli A., **Fiondella C.**, Maffei M., Spanò R., Zagaria C.), in Journal of the Asia-Pacific Centre for Environmental Accountability, vol. 17, n. 4, December 2011.
  
- 2019 The disclosure in the Anti-Corruption Plans. Formal vs substantive attempts in the Italian Regional Governments, (co-authors Ferri L., **Fiondella C.**, Maffei M., Spanò R.), in Management Control, vol. 3, 2019.
- 2017 Comunicare la continuità aziendale. Profili teorici e ambiti di applicazione (co-authors **Fiondella C.**, Macchioni R., Maffei M., Zagaria C.), in Rivista Italiana di Ragioneria e di Economia Aziendale, settembre-dicembre 2017.
- 2014 I Razionali della Gran Corte de' Conti di Napoli durante l'ultimo periodo borbonico, (co-authors **Fiondella C.**, Caldarelli A., Maffei M., Spanò R.), in Contabilità e Cultura Aziendale, vol. XIV, n. 2.
- 2014 Il Profilo delle imprese target nelle operazioni di takeover: un'indagine empirica su aziende italiane, (co-authors **Fiondella C.**, Spanò R., Maffei M.), in Quaderni AIAF (Associazione Italiana degli Analisti Finanziari), n. 82, marzo 2012.
- 2014 **Fiondella C.**, Il principio di prudenza. Profili teorici, orientamento della prassi e evidenze empiriche, Giappichelli, Turin, 2014.
- 2014 La Risk disclosure delle banche italiane: alcune considerazioni alla luce della regolamentazione vigente, (co-authors Caldarelli A., **Fiondella C.**, Zagaria C.), in Rivista Italiana di Ragioneria e di Economia Aziendale, 2014.
- 2011 Servizio sanitario, Direttori Generali sotto controllo, (co-authors **Fiondella C.**, Spanò R.), in Internal Audit, Corporate Governance and Risk Management, 2011.
- 2010 **Fiondella C.**, Alcune considerazioni sulle caratteristiche delle aziende obiettivo nell'Offerta Pubblica di Acquisto, su Rivista Italiana di Ragioneria e di Economia Aziendale, nn° 11-12, 2010.
- 2010 **Fiondella C.**, Il benchmarking dei processi aziendali. Profili teorici e operativi, Giappichelli, Turin, 2010.
- 2020 **Fiondella C.**, Il controllo di gestione orientato alla sostenibilità, in Potito L. (ed.), Economia Aziendale, Fourth edition, Giappichelli, Turin, 2020.
- 2019 **Fiondella C.**, **Caldarelli A.**, Il Budget d'esercizio: master budget e approcci innovativi, in Potito L. (ed.), Pianificazione e Controllo di gestione. Principi e strumenti, Giappichelli, Turin, 2019.
  
- 2018 Il management accounting fra teoria e prassi. Le esigenze emergenti, (co-authors Allini A., Caldarelli A., **Fiondella C.**, Spanò R., Zampella A.), in Caldarelli A., Marchi L. (ed.), Il sistema di controllo interno nelle imprese non grandi. Elementi costitutivi, dimensioni soggettive e tendenze di integrazione, FrancoAngeli, Milan, 2018.
- 2018 L'analisi delle prime applicazioni empiriche, (co-authors Bisogno M., **Fiondella C.**, Santis S., Zampella A.), in Bisogno M. (ed.), Il bilancio consolidato degli enti locali nel

- processo di armonizzazione contabile. Profili teorici, operativi e organizzativi, FrancoAngeli, Milan, 2018.
- 2018 **Fiondella C., Marchi L.**, La vendita di prodotti e servizi, in Marchi L. (ed.), Contabilità d'impresa e valori di bilancio, Giappichelli, Turin, 2018.
  - 2016 **Fiondella C., Caldarelli A.**, Financial Reporting Disclosures, in AA.VV., The financial statements according to the IAS / IFRS. Rules and applications, Fourth edition, Giappichelli, Turin, 2016.
  - 2013 La creazione del valore per la realizzazione del Bene Comune: l'esperienza delle banche di credito cooperativo, (co-authors Caldarelli A., **Fiondella C.**, Maffei M., Spanò R., Zagaria C.), in Arcidiacono C. (ed.), Benessere e felicità: uscire dalla crisi globale, Diogene, Naples, 2013.
  - 2013 **Fiondella C., Caldarelli A.**, Financial Reporting Disclosures, in AA.VV., The financial statements according to the IAS / IFRS. Rules and applications, Third edition, Giappichelli, Turin, 2013.
  - 2012 L'impatto dell'adozione degli IAS/IFRS sui bilanci delle aziende di credito, various authors, in Marchi L., Potito L. (ed.), Analisi degli effetti dei principi contabili internazionali IAS/IFRS applicati alle imprese finanziarie quotate nella Borsa Valori di Milano, FrancoAngeli, Milan, 2012.
  - 2012 **Fiondella C., Sorrentino M.**, Il costo di produzione dei servizi pilota, in Capalbo F., Sorrentino M., Fiondella C., Smarra M. (ed.), Analisi degli effetti dei principi contabili internazionali IAS/IFRS applicati alle imprese finanziarie quotate nella Borsa Valori di Milano, De Frede, Naples, 2012.
  - 2010 **Fiondella C., Caldarelli A.**, Financial Reporting Disclosures, in AA.VV., The financial statements according to the IAS / IFRS. Rules and applications, Second edition, Giappichelli, Turin, 2010.

## PROCEEDINGS

- 2015 Enhancing the Usefulness of Qualitative Risk Disclosure: The Role of Banking Regulation in Italy (co-authors **Fiondella C.**, Macchioni R., Maffei M., Zagaria C.), 32<sup>nd</sup> International Business Research Conference 23 - 25 November, 2015, Melbourne, Australia.
- 2012 Ceo Performance Evaluation Systems: evidences from the Italian Healthcare Context (co-authors Caldarelli A., **Fiondella C.**, Maffei M., Spanò R., Zagaria C.), 7th International Conference Accounting and Management Information Systems (AMIS), University of Economic Studies Piața Romana, No. 6, Sector 1 Bucharest, Romania, June 13-14, 2012.
- 2012 Accounting for an ethical Enterprise Risk Management (co-authors Caldarelli A., **Fiondella C.**, Maffei M., Spanò R., Zagaria C.), 7th International Conference Accounting and Management Information Systems (AMIS), University of Economic Studies Piața Romana, No. 6, Sector 1 Bucharest, Romania, June 13-14, 2012.

## WORKING PAPERS

- 2022 Sustainability Management Accounting. Empirical evidence, (co-authors **Fiondella C.**, Prisco M., Santonastaso R., Zagaria C.).
- 2022 Environmental Management Accounting. A theoretical framework (co-authors **Fiondella C.**, Prisco M., Santonastaso R., Zagaria C.).
- 2022 Accounting Profession and gender gap (co-authors **Fiondella C.**, Prisco M., Santonastaso R.).

## TEACHING

- 2023-2024 Sustainability and Integrating Reporting.
- 2014-2022 Business Valuation. Department of Economics, University of Campania L. Vanvitelli.
- 2016-2022 Financial Accounting. Department of Economics, University of Campania L. Vanvitelli.

- 2021-2022 Economia Aziendale. Department of Economics, University of Campania L. Vanvitelli.
- 2019-2020 Teaching assignment of 15 hours in Enterprise Risk Management at the Toulouse Business School (TBS), Barcelona, Spain.
- 2011-2013 Performance and Rating. Department of Economics, University of Campania L. Vanvitelli.
- 2019-2020 Teaching contract of 24 hours in Managing the Performance at the Toulouse Business School (TBS), Toulouse, France.
- 2019 Seminar at the Toulouse Business School (TBS), Barcelona, Spain, title: Risk and Sustainability
- 2012 Accounting Seminar for PhD students in Accounting & Finance at the Manchester Business School, title: Enterprise risk management in local banks.

*According to law 679/2016 of the Regulation of the European Parliament of 27th April 2016, I hereby express my consent to process and use my data provided in this CV*

Naples, January 2024

Clelia Fiondella