

Serena Santis

Professional address

Department of Political Science “Jean Monnet” University of Campania “Luigi Vanvitelli”
Viale Ellittico, 31
81000 Caserta (CE)
E-mail: serena.santis@unicampania.it

Present position

Researcher (RTdA) in business administration at the Department of Political Science of the University of Campania “Luigi Vanvitelli” (since 2018).
Courses taught: Public administration; Business administration; Destination Management.

Academic degrees

2014-2016 - Ph.D and Doctor Europeaus in Management & Information Technology
Curriculum Economy and management of public companies (Vote Excellent)
2015-2016 - PhD - visiting student at Kristianstad University (Sweden)
2013 - Master's degree in Economics Curriculum in Professional and Financial Counselling (Vote 110/110 cum Laude)
2011 - Bachelor's degree in Business Administration (Vote 108/110)

Research interests

Consolidated financial statements, financial conditions, budgetary solvency, e-government in public sector and integrated reporting.

Referee for academic journals

Reviewer for *Administrative Science*
Reviewer for *Financial Sustainability and Intergenerational Equity in Local Governments* (Peer Reviewed Book edited by IGI Global).
Reviewer for *International Journal of Environmental Research and Public Health*.
Reviewer for *Journal of Public Budgeting, Accounting & Financial Management*.
Reviewer for *Sustainability*

Participation in conferences and workshops

- 2019 Toward a Quality Open Government Data Ecosystem: Actors and practices, EGPA Annual Conference, 11-13 Settembre, Belfast, UK
- 2019 Does public sector accounting affect e-government? An assessment of Organization for Economic Cooperation and Development countries in EGPA PSG XII 'Public Sector Financial Management' Workshop, 9-10 May 2019, Cluj-Napoca, Romania
- 2018 *Intellectual capital disclosure in Integrated Reporting and value creation: an empirical analysis* in 14 th EIASM Interdisciplinary Conference, Munich, Germany, 20-21 September
- 2017 *An assessment of the budgetary solvency of Italian local Governments*; EGPA Annual Conference, Milan, Italy, 30 -1 September
- 2017 *How to improve the financial conditions of local governments in a period of crisis: an explanatory case study* IV EGPA Spring Workshop, La Valletta, Malta, 4/5 May

- 2016 *Strategic and technical reasons related to the experimentation of Consolidated Financial Statements in local governments* in EGPA Annual Conference, Utrecht, Paesi Bassi, 24 - 26 August 2016.
- 2016 *The Consolidated Financial Statements in the public sector: the Swedish and the Italian case* in GRIP (Governance, Regulation, Internationalization and Performance) Research Seminars, 23 March 2016, Kristianstad University, Sweden.
- 2015 *Literature review on consolidated financial statements: public vs public sector context* in IV EGPA Spring Workshop, Winterthur, Svizzera, 7/8 Maggio 2015
- 2014 *Towards the harmonization of the consolidated financial statements in the European Union* in CIGAR WORKSHOP 2014 – PhD Seminar, Kristianstad University, 8/10 Settembre 2014
- 2014 *The definition of control in public sector consolidated financial statements* (with M. Bisogno) in EGPA Spring Workshop Lisbona, Spagna, 8/9, Maggio, 2014

Publications

- 2019 Does financial health influence the re-election of local governments? (with M. Bisogno, B. Cuadrado-Ballesteros, F. Citro) in *Journal of public budgeting accounting and financial management*.
- 2019 *Drivers for the voluntary adoption of consolidated financial statements in local governments*, (with M. Bisogno, G. Grossi) in *Public Money & Management*
- 2019 *Disclosure of Intellectual Capital Components in Integrated Reporting: An Empirical Analysis*, (with Bianchi, M., Bisogno, M., Incollingo, A.) in *Sustainability*, Vol.11(1), pp. 1-15.
- 2019 *Budgetary solvency of Italian local governments: an assessment*, (with M. Bisogno, B. Cuadrado-Ballesteros, F. Citro) in *International Journal of Public Sector Management*, Vol.32 (2) pp. 122-141
- 2018 L'analisi delle prime applicazioni empiriche (with M. Bisogno, C. Fiondella, A. Zampella) in *Il bilancio consolidato degli enti locali nel processo di armonizzazione contabile. Profili teorici, operativi e organizzativi* in C. Teodori, M. Bisogno. FrancoAngeli. ISBN: 9788891786845
- 2018 *Public sector consolidated financial statements: A structured literature review* (with M. Bisogno, G. Grossi), in *Journal of public budgeting accounting and financial management* (PrAcademics Press) vol. 30, n.2 2018
- 2018 *How to improve the financial conditions of local governments in a period of crisis: an explanatory case study* (with G. Lucianelli; F. Citro; E. Tranfaglia; A. Mazzillo) in *International Journal of Business and Management*, vol.13, no. 1, 2018.
- 2018 *Financial condition, financial sustainability and intergenerational equity in local governments: a literature review* (with F. Citro, G. Lucianelli) in *Financial Sustainability and Intergenerational Equity in Local Governments* (Eds. Manuel Pedro Rodríguez Bolívar and María Deseada López Subires), Peer Reviewed Book edited by IGI Global, Pag.101-124. ISBN:9781522537137

- 2017 *Disclosure Quality Measurement in the Public Sector: A Structured Literature Review* (with M. Bisogno, F. Citro, A. Tommasetti), in *International Journal of Business and Management*, vol.12, no. 12, 2017.
- 2017 *Financial conditions and financial distress in Higher Education: a narrative literature review* (with F. Citro, G. Lucianelli) *Rivista Italiana di Ragioneria ed Economia Aziendale*, n. 5-6-7-8/2017. ISSN:1593-9154
- 2016 *Gli impieghi economici: il fattore lavoro*. In Tommasetti, Aurelio; Bisogno, Marco; *Contabilità e bilancio d'impresa. Il sistema scritturale delle fonti e degli impieghi*, Franco Angeli, Milano, 2016, ISBN: 978-88-917-4323-7
- 2016 *Un'applicazione del sistema delle fonti e degli impieghi*. In Tommasetti, Aurelio; Bisogno, Marco; *Contabilità e bilancio d'impresa. Il sistema scritturale delle fonti e degli impieghi*, Franco Angeli, Milano, 2016, ISBN: 978-88-917-4323-7
- 2015 *Public sector consolidated financial statements: An analysis of the comment letters on IPSASB's Exposure Draft no. 49*, (with Bisogno M., Tommasetti A.) in *International Journal of Public Administration*, vol. 38, issue 4, pp. 311-324. ISSN:0190-0692.
- 2014 *The definition of control in public sector consolidated financial statements*, (with Bisogno M., Tommasetti A.). In: *New Challenges for Public Sector Accounting: IPSASs, Budgetary Reporting and National Accounts* Lisbona ISCTE - Instituto Universitário de Lisboa Pag.41-41. (Abstract in atti di convegno), ISBN:9789897323478

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