

## CURRICULUM VITAE

### AZZALI STEFANO



Full Professor in Accounting and Business Administration at the Department of Economics at the University of Parma, Italy. He is teaching Financial Accounting, Financial Reporting Analysis courses at the Department of Economics of Parma University. From 1988 to 2003 he worked (teaching and research) in Bocconi University, Milan, Italy.

He is Director of the PhD in "Accounting and Business Administration" (University of Parma).

He is Vice Director of Economics Department at the University of Parma, Italy.

He is scientific coordinator of several researches sponsored by Minister of Italian University and many other public and private sponsor in the area of "Financial accounting", "International accounting" and "Consolidated Financial Reporting", "Internal control over financial reporting",

"Financial reporting in public administration".

The main research areas are focused on: 1. Earning quality; 2. Audit quality 3. Earning Management; 4. Groups Accounting and the Consolidated Financial Statement in Italy and at International level; 5. Internal control system over financial reporting; 6. Financial reporting in Public administration and in non profit organization. He published widely in these fields, both monographs and articles. Component of the following scientific committee: The annals of The Ștefan Cel Mare University, University of Suceava (Romania); Rivista "Contabilitate expertiza si audited afacerilor", Corpul Expertilor Contabili si Contabililor, Bucarest (Romania); Knowledge Horizons, Legal and socio economic sciences, Editor: Dimitrie Cantemir Christian University, Bucharest, Romania.

Member of:

- Editor of the Editorial Series in Accounting and Auditing, Giuffré, Milan, Italy.
- Member of Scientific Committee of the following journal: 1) Financial Reporting; Management Control.
- Componente del Comitato 113 - Scienze Economiche e Statistiche.
- Membro del Comitato Scientifico della rivista The Annals of The "Ștefan Cel Mare" University, University of Suceava (Romania).
- Membro del Comitato Scientifico della rivista "Contabilitate expertiza si audited afacerilor", Corpul Expertilor Contabili si Contabililor, Bucarest (Romania).
- Membro del Comitato Scientifico della rivista Knowledge Horizons, Legal and socio economic sciences, Editor: "DIMITRIE CANTEMIR" CHRISTIAN UNIVERSITY Bucharest, Romania.
- Membro del Comitato Scientifico della rivista European Journal of Accounting, Finance & Business, ISSN 2344 – 102X, <http://www.accounting-management.ro>.
- Coordinatore scientifico nazionale e locale di molteplici Progetti di Rilevante Interesse Nazionale (PRIN) e di ricerche finanziate da imprese ed enti pubblici.
- Member of editorial board of The Eastern European Journal for Regional Studies (EEJRS), 2020, <https://csei.ase.md/journal/>
- Componente del Board della European Accounting Association (EAA).
- Esperto Disciplinare e di Sistema per Anvur con molteplici esperienze di accreditamento iniziale e periodico di Corsi di Studio, Dipartimenti, Facoltà e Atenei.
- Dottore Commercialista e Revisore ufficiale dei conti.
- Socio ordinario della Società Italiana di Storia della Ragioneria (SISR).
- Accademico ordinario dell'AIDEA, Accademia Italiana di Economia Aziendale.
- Socio della Società Italiana dei Docenti di Ragioneria e di Economia Aziendale (SIDREA).
- Direttore della Collana di Ricerche Aziendali (accreditata AIDEA) - Giuffré editore.
- Componente del Laboratorio sulla Responsabilità Sociale delle Imprese Dipartimento di Economia, Università degli Studi di Parma.
- Componente del Comitato 113 - Scienze Economiche e Statistiche

*Last publications:*

<p><b>Azzali, S;</b> Mazza, T; Alberto, F., Effects of disclosed audit sanctions on audit firm's market share in Italy and Spain, ACCOUNTING AND FINANCE, JUL 2020, DOI: 10.1111/acfi.12672, <a href="https://onlinelibrary.wiley.com/doi/abs/10.1111/acfi.12672">https://onlinelibrary.wiley.com/doi/abs/10.1111/acfi.12672</a></p>
<p>Medioli, A ; <b>Azzali, S</b> ; Mazza, T, Ownership-motivated income shifting: evidence from European Multinational Groups, MANAGEMENT DECISION, Volume: 58, Issue: 12, Pages: 2621-2637, DOI: 10.1108/MD-08-2019-1048, Published: DEC 14 2020, <a href="https://www.emerald.com/insight/content/doi/10.1108/MD-08-2019-1048/full/html">https://www.emerald.com/insight/content/doi/10.1108/MD-08-2019-1048/full/html</a></p>
<p>T. Mazza, <b>S. Azzali</b>, Information Technology Controls Quality and Audit Fees: Evidence From Italy, JOURNAL OF ACCOUNTING AUDITING AND FINANCE, Volume: 33 Issue: 1 Pages: 123-146, DOI: 10.1177/0148558X15625582, Published: JAN 2018, <a href="http://apps.webofknowledge.com/full_record.do?product=WOS&amp;search_mode=GeneralSearch&amp;qid=16&amp;SID=C1g8E qiuBv">http://apps.webofknowledge.com/full_record.do?product=WOS&amp;search_mode=GeneralSearch&amp;qid=16&amp;SID=C1g8E qiuBv</a></p>
<p><b>Stefano Azzali</b>, Tatiana Mazza, The Internal Audit Effectiveness Evaluated with an Organizational, Process and Relationship Perspective, 2018/5/16 Journal International Journal of Business and Management, Volume 13, Issue 6, Pages 238</p>
<p>Tatiana Mazza, <b>Stefano Azzali</b>, Kenneth John Reichelt, Industry Specialization in Italy: Interviews with Big 4, Partners, 2018/1/24</p>
<p><b>Stefano Azzali</b>, Luca Fornaciari, Tatiana Mazza, Trends in Italian Accounting and Management Research by topical areas, 2018/3/15 Journal, MANAGEMENT CONTROL, Publisher FrancoAngeli Editore</p>
<p><b>Stefano Azzali</b>, Tatiana Mazza, Effect of European audit firms on cost of debt and earnings management in private clients audit market segment, Journal, African Journal of Business Management, 2018, Volume 12 Issue 11 Pages 294-315 Publisher Academic Journals</p>
<p>T., Mazza, <b>S. Azzali</b>, Information Technology Controls Quality and Audit Fees: Evidence From Italy, Journal of Accounting, Auditing &amp; Finance, <a href="https://doi.org/10.1177/0148558X15625582">https://doi.org/10.1177/0148558X15625582</a>, JOURNAL OF ACCOUNTING AUDITING AND FINANCE Volume: 33 Issue: 1 Pages: 123-146 Published: JAN 2018 <a href="https://journals.sagepub.com/doi/abs/10.1177/0148558X15625582?journalCode=jafa">https://journals.sagepub.com/doi/abs/10.1177/0148558X15625582?journalCode=jafa</a></p>
<p>Tatiana Mazza, <b>Stefano Azzali</b>, Luca Fornaciari, (2014), "Audit quality of outsourced information technology controls", Managerial Auditing Journal, Vol. 29 Iss 9 pp. 837 - 862</p>
<p>Tatiana Mazza, <b>Stefano Azzali</b>, 2014, Determinants of Information Technology Outsourcing, Scientific Annals of the "Alexandru Ioan Cuza " University of Iasi Economic Sciences, 61 (1) 67 – 81</p>
<p>Tatiana Mazza, <b>Stefano Azzali</b>, 2014, The Severity of Internal Controls over Financial Reporting Deficiencies: Differences Among Types and Industries, Financial Reporting 1, 2014, pp. 55-77</p>
<p><b>Stefano Azzali</b>, Luca Fornaciari, Tatiana Mazza, 2014, Earning Management in bank Industry, Economia Aziendale Online, Vol. 5, 2/2014: 99-110</p>
<p>Tatiana Mazza, <b>Stefano Azzali</b>, Luca Fornaciari, 2014, Auditing of Information Technology Controls in Outsourcing, D. Baglieri et al. (eds), Information System, Management, Organization and controls, Lecture and notes in Information System and Organization 6, Springer International Publishing Switzerland, p. 89-98</p>
<p><b>Azzali S.</b>, Mazza T., Talamona T. (2013). L'influenza della Corporate Governance sull'Audit Quality. ECONOMIA AZIENDALE ONLINE, vol. 1, p. 33-50, ISSN: 2038-5498, doi: 10.4485/ea2038-5498.003.00333</p>
<p><b>Stefano Azzali</b>, Luca Fornaciari, Caterina Pesci (2012). Reddito d'impresa e Value Relevance per gli Investitori. ECONOMIA AZIENDALE ONLINE, vol. 1, p. 1-21, ISSN: 2038-5498</p>
<p><b>Azzali S.</b> (2012). The conceptual framework for financial reporting and accounting studies for capital market. FINANCIAL REPORTING, vol. 4, p. 109-118, ISSN: 2036-671X</p>
<p><b>Azzali S.</b>, Mazza T. (2011). La valutazione degli Information Technology Controls nell'ambito dei sistemi di controllo interno: i risultati di una ricerca empirica. MANAGEMENT CONTROL, vol. 3, p. 91-118, ISSN: 2239-0391</p>
<p><b>Azzali S.</b> (2013). The Conceptual Framework for Financial Reporting. In: AA.VV.. (a cura di): Teodori C., Principi contabili internazionali: caratteristiche, struttura e contenuto. p. 1-26, TORINO: Giappichelli, ISBN: 9788834826843</p>
<p><b>Azzali Stefano</b> (2012). I gruppi e le altre aggregazioni aziendali. In: AA.VV. Introduzione all'economia d'azienda. p. 61-88, TORINO: Giappichelli, ISBN: 9788834828779</p>
<p><b>Azzali S.</b>, Mazza T. (2012). Internal Control Over Financial Reporting Quality and Information Technology Control</p>

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