### **CV MONICA VENEZIANI**

#### Monica Veneziani

Is Full Professor in Accounting and Business Administration, since 01/01/2017, Department of Economics and Management, University of Brescia (Italy).

Member of the International-Erasmus Commission and Coordinator of Double Degree projects, Department of Economics and Management, University of Brescia (UNIBS), since March 2008.

Coordinator of the Quality Assurance Department of Teaching, Department of Economics and Management of the University of Brescia since March 2019.

Member of the Commission of the "Ph.D. in Business and Law", University of Brescia and University of Bergamo (IT), since 2013.

Member of the Commission of the "Ph.D in BUSINESS & LAW INSTITUTIONS AND COMPANY: VALUES, RULES AND CSR", University of Brescia, since 2017.

## Past positions

Degree in Accounting and Business Administration, The Catholic University (IT); awarded with Distinction on 20/12/2000.

PhD in Accounting and Business Administration, University of Brescia (UNIBS); awarded on 11/03/2004.

Holder of Business Administration research grant from 01/01/2004 to 30/06/2006. Assistant Professor in Accounting and Business Administration, UNIBS, from 01/09/2006 to 30/11/2010. Associate Professor in Accounting and Business Administration, UNIBS, from 01/12/2010 to 31/12/2016.

Visiting academic, School of Accounting and Finance, University of Dundee (UK) in the summer 2005 and September 2006 and 2007.

Visiting professor, École de Commerce Europèenne, BBA INSEEC, Lyon (FR), during the European Week, since 2011.

### Member of Academic Associations

Member of the Accademia Italiana di Economia Aziendale AIDEA (Italian Academy of Business Administration and Management); the Società Italiana Docenti di Ragioneria ed Economia Aziendale SIDREA (Italian Society Professors of Business Administration); the European Accounting Association (EAA); the British Accounting and Finance Association (BAFA); the European Institute for Advanced Studies in Management.

Took part to the AIDEA and SIDREA Work Groups.

Takes part to the SIDREA Work Group on "Financial Reporting and Accounting Standards".

### Teaching activity

2001-2005: Lecturer in the Financial Statement Analysis Module, The Catholic University (IT).

2001-2006: Lecturer in the Financial Statement Analysis Module and in the Accounting and Financial Reporting Module (UNIBS).

2004-2007: Lecturer in the Consolidated Financial Statement Module (UNIBS).

2006-2007 and 2008-2009: Lecturer in the Accounting and Financial Reporting Module (UNIBS).

Since 2006 plus other editions: Adjunct professor in the Financial Statement Analysis Module, Master of second level (UNIBS).

2006-2007: Adjunct professor in the Financial Statement Analysis Module (UNIBS).

2009-2010 Adjunct professor and 2010-2012 professor in the Financial Statement Analysis and Communication Module (UNIBS).

2011-2020 professor in the Consolidated Financial Statement and Accounting (UNIBS).

2012/2014-2016/2020: Professor in Accounting and Financial Reporting (UNIBS).

She received the "Excellence in teaching" award, on February 2018, for the first year BA courses, 2016/2017 - Department of Economics and Management (UNIBS).

She received the "Excellence in teaching" award, on February 2019, for the second year Master courses, 2017/2018 - Department of Economics and Management (UNIBS).

She received the "Excellence in teaching" award, on December 2019, for the second year Master courses, 2018/2019 - Department of Economics and Management (UNIBS).

## Research activity

Develops research activities related to reporting, financial statement analysis, financial communication, international accounting standards, accounting education, taking part to national research projects jointly financed by Ministry of Education, University and Research. From 2005 to 2009 she took part to two international research projects, financed by ICAS. She took part to an international research financed by ACCA from 2008 to 2011.

### INTERNATIONAL RESEARCH GRANTS OBTAINED:

- 2005-2008, "The Introduction of International Financial Reporting Standards: An Analysis of their Impact on the Usage and Content of Company Financial Statements". Research Group: C.Helliar (Principal Investigator P.I.), D.Power, T.Dunne, S.Fifield, G.Hannah, A.Fox, G.Finningham (Dundee University); M.Veneziani (Brescia University). The Scottish Accountancy Trust for Education and Research (SATER), The Institute of Chartered Accountants of Scotland (ICAS), £ 16,750.
- 2007-2009, "The Implementation of IFRS in Italian SMEs". Research Group: C.Teodori, M.Veneziani, C.Carini (Brescia University); C.Helliar (P.I.), T.Dunne (Dundee University). SATER & ICAS, £ 1,900.
- 2008-2011, "The International Accounting Education Standards: Awareness and Impact". Research Group: L.Crawford, K.Falgi, C.Helliar (P.I.), E.Monk (Dundee University); C.Teodori, M.Veneziani (Brescia University) and S.Wanyama (Uganda University). The International Association for Accounting Education and Research (IAAER) and the Association of Chartered Certified Accountants (ACCA), US \$ 25,000.

2020-2021, "Blockchain and AI in the Italian and Australian wine industry". Research Group: C. Helliar (P.I.), V. Waye and R. Bradrania University of South Australia, M. Veneziani and L. Rocca University of Brescia. The research was funded by the Chartered Institute of Management Accountants 'General Charitable Trust Fund and The Chartered Institute of Management Accountants CIMA for £ 30,000.

NATIONAL RESEARCH GRANTS FINANCED by Miur (Ministry of Education, University and Research). MONICA VENEZIANI was a member of the research group:

- PRIN 2000, "The financial communication of Italian companies to international markets" (euro 202,967).
- PRIN 2002, "The role of the Internet in financial communication and in investors relations" (euro 190,000).
- PRIN 2003, "The adoption of international accounting standards (las/lfrs) in Italy: impacts on management and financial communication processes" (euro 150,700).
- PRIN 2007, "The international accounting standards (las/Ifrs) and the quality of information in financial statements" (euro 88,527).

RESEARCH GRANTS FINANCED by Eulo and UBI BANCO DI BRESCIA (2013), MONICA VENEZIANI was Principal Investigator (P.I.), duration 18th months, "Previsione, interpretazione e soluzione della crisi d'impresa: analisi dell'economia bresciana e lombarda (Fiancial crisis: survey in the north of Italy)"; euro 106.250.

Year 2016 (duration 24 months), "The new innovative companies from Brescia. Peculiarities and prospects". Research funded by EULO Foundation - Cristian Carini (P.I.). Financing: 10,000 euros obtained with participation in a competitive tender. M. Veneziani is a member of the research group.

# Awards:

2010 Outstanding paper Award for the English session "Evolution of the management discussion content in the financial statement: a comparison between Italy and the UK", coauthors: M. Veneziani, C. Carini, G. Bendotti and C. Teodori. I Workshop Financial Reporting, Pisa (IT), 11th-12th February 2010.

2014 Outstanding paper Award "The Costs and Benefits of IFRS Implementation in the UK and Italy", coauthors: Fox A., Hannah G., Helliar C.V., Veneziani M., Journal of Applied Accounting Research, Vol. 14,1, 2013, pp. 86-101, ISSN: 0967-5426.

2018 Outstanding paper Award - Risk management Conference, 2018, 25-26th October, University of Turin - for the paper "Insolvency prediction models: an empirical analysis", coauthors: Giacosa E., Mazzoleni A., Teodori C., Veneziani M.

# **Reviewer for:**

"Accounting, Auditing & Accountability Journal"

"Accounting Education: an International Journal"

"Journal of Applied Accounting Research"

"Journal of Management and Governance –JMG"

"Corporate Governance: an International Review"

"Corporate Ownership & Control"

"Corporate Board: Role, Duties & Composition"

"Financial Reporting"

"Management Control"

"Rivista dei Dottori Commercialisti ed Esperti Contabili".

# **Editorial Board:**

- She was Assistant Editor for "Financial Reporting"
- Editorial and Review Board (ERB) Member for "Journal of Management and Governance"
- Editorial Board Member for "Corporate Board: Role, Duties & Composition"
- She was Associate Editor for "Accounting Education an international journal"

# Most important international publications

The implementation of IFRS in the UK, Italy and Ireland, coauthors: T. Dunne, S. Fifield, G. Finningham, A. Fox, G. Hannah, C. Helliar, D. Power and M. Veneziani, The Institute of Chartered Accountants of Scotland (ICAS) UK, September 2008, pp.V-201. ISBN: 978-1-904574-23-1.

*IES Compliance and the knowledge, skills and values of IES 2, 3 and 4,* coauthors: L. Crawford, C. Helliar, E. Monk, M. Mina, C. Teodori, M. Veneziani, S. Wanyama, K. Falgi, Final Report, IAAER, Novembre 2010, pp. 1-86. Online in: www.iaaer.org/research/2010 IAESB.htm

Perceived costs and benefits of IFRS adoption in Italian medium size entities, coauthors: Carini C., Dunne T., Helliar C.V., Teodori C., Veneziani M., Piccola Impresa/Small Business, vol. 3, 2011, pp. 9-35. ISSN: 0394-7947.

A Cross-country Analysis of IFRS Reconciliation Statements, coauthors: Fifield S., Finningham G., Fox A., Power D. and Veneziani M., Journal of Applied Accounting Research, Vol. 12,1, 2011, pp. 26-42. ISSN:0967-5426. SCOPUS: 2-s2.0-79959962684.

The Costs and Benefits of IFRS Implementation in the UK and Italy, coauthors: Fox A., Hannah G., Helliar C.V., Veneziani M., Journal of Applied Accounting Research, Vol. 14,1, 2013, pp. 86-101. ISSN: 0967-5426. SCOPUS: 2-s2.0-84878628083.

Content and quality of information: analysis of the management discussion session in the Italian financial reports in the period 2003-2008, coauthors: Bendotti G., Carini C., Teodori C., Veneziani M., Corporate Ownership & Control, Vol. 10, Issue 4, 2013, pp. 248-264. ISSN: 1727-9232. SCOPUS: 2-s2.0-84883748002.

International Accounting Education Standards Board: Organisational legitimacy within the field of professional accountancy education, coauthors: Crawford L., Helliar C., Monk E., Veneziani M., Accounting Forum, Vol. 38, 2014, pp. 67-89. ISSN: 0155-9982. SCOPUS: 2-s2.0-84893814720.

A possible narrative section harmonization? The role of Practice Statement Management Commentary, coauthors: Carini C., Veneziani M., Bendotti G., Teodori C., Journal of Modern Accounting and Auditing, David Publishing Company USA, Vol.10, no.1, 2014, pp.1-19, ISSN, 1548-6583.

*Insolvency prediction in companies: an empirical study in Itay*, coauthors: Giacosa E., Mazzoleni A., Teodori C. e Veneziani M., Corporate Ownership & Control, Vol. 12, Issue 4, 2015, pp. 232-250. ISSN: 1727-9232. SCOPUS: 2-s2.0-84936064657.

The role of University in the education of professional accountants: degree of IES 2 application, coauthors: Veneziani M., Teodori C., Bendotti G., Journal of Modern Accounting and Auditing, David Publishing Company USA, Vol.12, no.3, 2016, pp.127-146, ISSN, 1548-6583.

Re-estimation of company insolvency prediction models: survey on Italian manufacturing companies, coauthors: Giacosa E., Estela Halili, Mazzoleni A., Teodori C. e Veneziani M., Corporate Ownership & Control, Vol. 14, Issue 1, Fall 2016, pp. 159-174. ISSN: 1727-9232. SCOPUS: 2-s2.0-85020087075.

Who influences whom? An exploratory analysis of the interrelations between accounting research and the *IASB's standard setting activity*, coauthors: M. Pizzo, N. Moscariello, C. Teodori, M. Veneziani, L. Rocca, A. Qualgi, E. Roncagliolo, Financial Reporting, Vol.1, 2016, pp. 77-94. ISSN: 2036-671X.

The private-public accounting harmonisation. Is control enough for the local government consolidated financial statements? coauthors: Carini C., Rocca L., Veneziani M., Teodori C. Financial Reporting, Vol. 1, 2017, pp. 5-29. ISSN: 2374-2410.

*Ex-Ante Impact Assessment of Sustainability Information—The Directive 2014/95*, coauthors: Cristian Carini, Laura Rocca, Monica Veneziani, Claudio Teodori. SUSTAINABILITY, vol. 10, 2018, pp. 1-24, ISSN: 2071-1050, SCOPUS: 2-s2.0-85042456298.

The reporting entity concept in the Public Consolidated Financial Statement, coauthors: Carini C., Rocca L., Veneziani M., Teodori C., International Journal of Business and Social Science, vol. 9(1), 2018, pp. 11-21. ISSN: 2219-1933.

An Investigation of Organizational Effects of Consolidated Financial Statement. An Exploratory Analysis on the Italian Municipalities, coauthors: Carini C., Rocca L., Veneziani M., Teodori C., European Journal of Economics, Finance and Administrative Sciences, Issue 99, August-November, 2018, pp. 53-61. ISSN: 1450-2275.

Permissionless and permissioned blockchain diffusion, coauthors: Helliar, C., Crawford, L., Rocca, L., Teodori, C., Veneziani, M., (2020), International Journal of Information Management, Vol. 54, 102136, DOI https://doi.org/10.1016/j.ijinfomgt.2020.102136

Takes part to the national and international congresses, with particular but not exclusively attention to the following: EAA; BAFA; EURAM; Financial Reporting Research Group (Eufin).

Mulico Venezioni

Brescia, 27th August 2020

Monica Veneziani