

PERSONAL INFORMATION

Michele Bertoni

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CURRENT ACADEMIC POSITION

Associate Professor of Accounting at the University of Trieste, Italy.

OTHER POSITIONS HELD

Lecturer in Financial and Managerial Accounting, MIB Trieste School of Management, Trieste, Italy

ACADEMIC RESPONSIBILITIES

Since 2020: Department Delegate for Teaching
 Since 2019: Member of the Department Subcommittee for Research Assessment
 Since 2015: Member of the Spin-off Committee of the University of Trieste
 2014-2019: Program coordinator of the M.Sc. Degree in Business Administration, University of Trieste.

WORK EXPERIENCE

2020-2024	Independent Director of Modefinance s.r.l., a rating agency regulated by the European Securities and Markets Authority (ESMA).
2015-2024	Graduate Faculty Equivalent at the Monfort College of Business of the University of Northern Colorado, USA
2010-2014	Assistant Professor of Accounting, University of Trieste, Italy
2004-2010	Assistant Professor of Accounting, University of Trento, Italy
1999-2003	Research Assistant (Accounting), University of Trieste, Italy

EDUCATION AND TRAINING

1998-2001	Ph.D. in Business Management and Organization, University of Udine, Italy
1997	Visiting scholar at Baruch College - City University of New York, USA Ph.D. courses attended: "Empirical Accounting" and "Current Issues in Managerial Accounting"
1990-1996	M. Sc. in Business, University of Trieste, Italy

PERSONAL SKILLS

Mother tongue(s) Italian

Other language(s)

	UNDERSTANDING		SPEAKING		WRITING
	Listening	Reading	Spoken interaction	Spoken production	
English	C2	C2	C2	C2	C2

Levels: A1/A2: Basic user - B1/B2: Independent user - C1/C2 Proficient user
[Common European Framework of Reference for Languages](#)

ADDITIONAL INFORMATION

Publications
Presentations
Projects
Conferences
Seminars
Honours and awards
Memberships
References
Citations
Courses
Certifications

CURRENT TEACHING ACTIVITY

Since 2011: Accounting (undergraduate level, in English) at the University of Trieste.

Since 2025: Issues in Financial and Management Accounting, (undergraduate level, in English) at the University of Trieste

2021-2025: Economia aziendale (Accounting and Business Administration) at the University of Trieste.

Since 2022: Co-Director of the “Accountary of the Future” executive education program at MIB Trieste School of Management, with EY and Assicurazioni Generali Group.

Since 2000: Financial and Managerial Accounting at MIB Trieste School of Management, in different programs (MBA, Master in Insurance and Risk Management, Executive Master in Insurance and Finance, Executive MBA...), and in special executive programs for several companies (Assicurazioni Generali, Danieli, Nice).

From 2003 to 2020: Accounting systems and financial reporting (International Accounting Module) (graduate level) at the University of Trieste.

From 2013 to 2020: International Accounting and International Financial Reporting Standards (graduate level) as a visiting professor at the Monfort College of Business (University of Northern Colorado, USA).

From 2017 to 2020: Accounting Standards and Finance for the local area CPA Board (SAF – Scuola di Alta Formazione delle Tre Venezie).

INTERNATIONAL ACADEMIC ACTIVITY

2015-2024: Awarded the Graduate Faculty Equivalence status at the Monfort College of Business of the University of Northern Colorado, USA.

2016 and 2017: visiting professor at the University of Zagreb, Croatia, where I taught financial and managerial accounting, at the undergraduate and graduate level.

ASSESSMENT, AUDITING, ACCREDITATION AND REVIEWING ACTIVITIES

Ad hoc reviewer for the following scholarly journals: International Journal of Emerging Markets, Croatian Economic Survey, Management Control.

CERTIFICATIONS

Structured Query Language (SQL) using SAS – issued by SAS- August 2020 (no expiration)

MEMBERSHIP OF ACADEMIC AND PROFESSIONAL ASSOCIATIONS

Member of SIDREA (Società Italiana dei Docenti di Ragioneria ed Economia Aziendale), an Italian accounting academic association, where I am involved in the study groups on firm valuation, accounting standards and financial reporting, and ESG reporting.

RESEARCH ACTIVITY – AREAS OF INTEREST

Voluntary adoption of IFRS by private firms, comparative international accounting, financial performance in the insurance industry, accounting methods and information asymmetry, relationship between financial and ESG performance.

RECENT PUBLICATIONS

Barresi S., Bertoni, "The ESG-Financial Performance Nexus and the Moderating Role of the Financial System: Insights from the Fashion Industry", *Corporate Social Responsibility and Environmental Management*, 0:1-29, 2026.

Barresi S., Bertoni, M., Rossi P., "The Association Between Environmental and Financial Performance in the Oil and Gas Industry: An Institutional Approach", in Castellano, N., De Luca, F., D'Onza, G., Maffei, M., Melis, A. (eds.), *Environmental, Social, Governance (ESG). Risk, Performance, Monitoring*, Springer, Cham (CH), 2025.

Bertoni, M., Candio, P., Rossi P., "Revisiting the impact of ESG on financial performance: empirical evidence from the Italian stock exchange", *Financial Reporting*, vol. 2, 2024, p. 163-191.

Bertoni, M., Candio, P., Pediroda, V., "Moderating role of voluntary IFRS adoption on earnings management and credit score of private companies.", *Finance Research Letters*, 70, 2024: 106369.

Bertoni, M., Pediroda, V., "Credit Scoring, Earnings Management, and Voluntary Application of IFRS", in Sedmak S., Laporšek S., Sedmak S., Grdović Gnip, A., Trnavčević A. (eds.), *Towards Green, Inclusive, and Digital Growth*, University of Primorska Press, 2023, pp.61-72.

Bertoni, M., Sostero, U., "Financial Statement Layouts", in Incollongo, A., Lionzo, A. (eds.), *The European Harmonization of National Accounting Rules*, Springer, Cham (CH), 2023.

Bertoni, M., Valentinuz, G., Pediroda, V., "Does voluntary adoption of IFRS by private companies enhance their credit scoring? An empirical analysis", in Laporšek S., Sedmak S., Trnavčević A. (eds.),

Re-Inventing or Re-Vitalising? Challenges for Post-Pandemic Era, University of Primorska Press, 2022, pp.115-128.

Modugno, G., Bertoni, M., De Rosa, B., "The Simplification of Public Administration: A Managerial Perspective", *Our Economy*, 68(1), 2022, pp. 64-76

Bertoni, M., Dreassi, A., "La valutazione della performance contabile e di solvibilità", in Santoboni, F. (ed.), *Manuale di gestione assicurativa*, Wolters Kluwer, 2022.

Modugno, G., De Rosa, B., Bertoni, M., "Creating Public Value by Simplifying Processes? A Path in an Unexplored Territory", in Nedelko, Z., Boršič, D. (eds.), *5th International Scientific Conference: Is it Time for a Total Reset?*, University of Maribor, 2021.

Bertoni, M., De Rosa, B., Rossi, P., "Is «Operating Profit» Set in Stone? A Commentary on the New IASB's Exposure Draft «General Presentation and Disclosures»", in Sedmak, S., Laporšek, S. (eds.), *MIC 2020: The 20th Management International Conference*, University of Primorska Press, 2021.

Bertoni, M., De Rosa, B., Rossi, P., "«Early Warnings»: incremento nella capacità di risposta o perdita di rilevanza?", *Management Control*, n. 1, 2021, pp. 175-194.

Bertoni, M., De Rosa, B., "Natura e relazione tra «quote ideali» del capitale che non sono «risparmi di utili netti»", *Bilancio e Revisione*, n. 4, 2021, pp. 25-35.

Bertoni, M., De Rosa, B., Peressin L., "Early warning systems: a risk of increasing managerial myopia?", *Management*, 14 (4), 2019, pp. 305-323.

Bertoni, M., "Debito e capitale proprio nei principi contabili internazionali", *Bilancio e reddito d'impresa*, n. 12, 2019, pp. 27-36.

Bertoni, M., De Rosa B., "Le componenti straordinarie: quale ruolo hanno nella normalizzazione del reddito?", *Bilancio e reddito d'impresa*, n. 7, 2019, pp. 31-40.

Bertoni, M., De Rosa B., "Other Comprehensive Income: fattispecie e problematiche", *Bilancio e reddito d'impresa*, n. 6, 2019, pp. 33-41.

Bertoni, M., De Rosa B., "Il reddito complessivo e le sue costituenti negli IFRS: alcune riflessioni critiche", *Bilancio e reddito d'impresa*, n. 5, 2019, pp. 33-41.

De Rosa, B., Bertoni, M., "Sensibilità dei costi: un concetto allargato di variabilità", *Controllo di gestione*, n. 1, 2019, pp. 5-11.

Bertoni, M., De Rosa, B., "Determinants of cash flow classification under IAS 7: an analysis from a weak equity country", in: S. Corbella, L. Marchi, F. Rossignoli (a cura di), *Nuove frontiere del reporting aziendale. La comunicazione agli stakeholders tra vincoli normativi e attese informative*, FrancoAngeli, Milano, 2018, pp. 329-342.

Bertoni, M., De Rosa, B., Grisi, G., Rebelli, A., "Linking cost control to cost management in healthcare services: an analysis of three case studies", in In I. Management Association (Ed.), *Health Economics and Healthcare Reform: Breakthroughs in Research and Practice* (pp. 185-219). Hershey, PA: IGI Global, 2018.

Bertoni, M., De Rosa, B., Dražić Lutlisky, I., "Opportunities for the improvement of cost accounting systems in public hospitals in Italy and Croatia: a case study", *Management*, vol. 22, 2017, pp. 109-128.

Bertoni, M., De Rosa, B., "La valutazione delle aziende alimentari con prodotti a lunga stagionatura", in: (a cura di): Maglio, R., *La valutazione d'azienda in settori specifici di attività*, pp. 5-33, Milano, Giuffrè, 2017.

Bertoni, M., De Rosa, B., "Gli effetti delle operazioni di leasing sul rendiconto finanziario", *Bilancio e reddito d'impresa*, n. 12/2016, pp. 15-22.

Bertoni, M., De Rosa, B., Rebelli, A., Zanconati, F., "An application of time-driven activity-based costing in a hospital setting", in Marchi, L.; Lombardi, R.; Anselmi, L. (a cura di), *Il governo aziendale tra tradizione e innovazione*, Milano, Franco Angeli, 2016, pp. 129-142.

Bertoni, M., De Rosa, B., "Tripartizione del flusso di cassa: possibili problemi applicativi", *Bilancio e reddito d'impresa*, n. 7/2016, pp. 11-19.

Bertoni, M., De Rosa, B., Grisi, G., Rebelli, A., "Linking cost control to cost management in healthcare services: an analysis of three case studies", in Christiansen, B. (ed.), *Handbook of Research on Global Business Opportunities*, IGI Global, Hershey (PA), 2015.

Bertoni, M.; De Rosa, B., "La valutazione delle partecipazioni", in Liberatore G.; Amaduzzi A.; Comuzzi E.; Ferraro O. (a cura di), *La valutazione delle aziende in crisi*, Milano, Giuffrè, 2014.

De Rosa, B., Bertoni, M., "La verifica della fattibilità dei piani di risanamento aziendali", *Contabilità, Finanza e Controllo*, n. 12/2014, pp. 34-45.

MAIN RECENT CONFERENCE PRESENTATIONS

Barresi. S., Bertoni, M., "Beyond Profitability: How Sustainability Moderates the Link Between Financial and Sporting Performance in English Football", *33rd European Association for Sport Management Conference*, Budapest, Hungary, 2-5 September 2025.

Rossi, P., Bertoni, M., Candio, P., "The role of exploration and evaluation activities and accounting method choice in information asymmetry in the extractive industry", *Financial Reporting Workshop*, Ancona, Italy, 12-13 September 2024.

Barresi, S., Bertoni, M., "Is there a relationship between financial and sporting performance? A comparative study of Serie A, La Liga, and Premier League", *15th European Sport Economics Association (ESEA) Conference*, Rotterdam, The Netherlands, 21-23 August 2024.

Barresi, S., Bertoni, M., "Sustainability and Financial Performance: a Winning Duo in the Fashion Industry?", *MIC 2024 Conference*, Trento, Italy, 6-8 June 2024

Bertoni, M., Pediroda, V., "Credit Scoring, Earnings Management, and Voluntary Application of IFRS", *MiC 2023 Conference*, Trieste, Italy, 8-10 June 2023.

Bertoni, M., Rossi, P., "The variety of accounting methods in the extractive industry and its effects on analyst behaviour in Europe", *Financial Reporting Workshop*, Lucca, Italy, 20-21 October 2022.

Bertoni, M., Valentinuz, G., Pediroda, V., "Does voluntary adoption of IFRS by private companies enhance their credit scoring? An empirical analysis", *MiC 2022 Conference*, Ljubljana, Slovenia, 10 June 2022.

Bertoni, M., De Rosa, B.; Rossi, P., "«Early Warnings»: incremento nella capacità di risposta o perdita di rilevanza?", *Convegno nazionale SIDREA 2020*, 20 November 2020.

Bertoni, M., De Rosa, B.; Rossi, P., "Is «Operating Profit» set in stone? A commentary on the new IASB's Exposure Draft "General Presentation and Disclosures", *MiC 2020 Conference*, 13 November 2020.

Bertoni, M.; De Rosa, B.; Peressin, L., "Early warning systems: a risk of increasing managerial myopia?", *Mic 2019 Management International Conference*, Opatija, Croatia, 29 May – 1 June 2019.

Bertoni, M.; De Rosa, "Determinants of cash flow classification under IAS 7: an analysis from a weak equity country", *Convegno nazionale SIDREA 2018*, Verona, Italy, 13-14 September 2018.

Trieste, 18 February 2026

Signature

