

## GIOVANNA MICHELON

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### RESEARCH PROFILES

[ORCID](#) number: 000-0003-0107-9809

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[Scopus Author ID](#): 23089789300

[Researcher ID](#): H-5382-2011

### RESEARCH INTERESTS

*Sustainability Accounting, Reporting and Disclosure* - Sustainability Accounting, ESG, Corporate Social Responsibility, Corporate Disclosure and Reporting, Stakeholder Engagement

*Corporate Governance and Accountability* - Shareholder activism, Shareholder Engagement, Corporate Governance, Board of Directors, Transparency

### TEACHING INTERESTS

Sustainability Accounting and Reporting, Corporate Governance

### ACADEMIC POSITIONS

Nov 2023 – present	<b>Professor of Accounting</b> , <i>University of Padova, Italy</i>
June 2019 – February 2024	<b>Professor of Accounting</b> , <i>University of Bristol, UK</i>
March 2017 – May 2019	<b>Professor of Accounting</b> , <i>University of Exeter Business School, UK</i>
May 2013 – March 2017	<b>Associate Professor of Accounting</b> , <i>University of Exeter Business School, UK</i>
March 2006 – May 2013	<b>Assistant Professor of Accounting</b> , Department of Economics and Management, <i>University of Padova, Italy</i>
May 2005 – Mar 2006	<b>Research Assistant</b> at the Department of Economics and Management, <i>University of Padova,</i>
Jan 2002 - Apr 2005	<b>Instructor</b> , School of Economics and Business Administration, <i>University of Padova, Italy</i>

### VISITING POSITIONS

Oct 2024 – present	<i>University of Gothenburg, Gothenburg, Sweden</i>
Feb 2024 – present	<i>University of Bristol, Bristol, UK (Honorary Professor)</i>
Sept 2019 – October 2023	<i>University of Padova, Padova, Italy</i>
Sept 2018	<i>Université Toulouse Capitole, Toulouse, France</i>
Sept 2015 – July 2018	<i>ESSEC Business School, Cergy, France</i>
Sept – Nov 2011	<i>University of Central Florida, Orlando, USA</i>
Sept – Dec 2010	<i>Concordia University, Montréal, Canada</i>
Sept – Dec 2009	<i>University of Birmingham, Birmingham, UK</i>

## EDUCATION

- Jan 2002 - April 2005      **Ph.D. in Economics and Management**, University of Padova (Italy) – Major: Accounting (Visiting Ph.D. student at Boston University during Sept 2003 - June 2004)
- Sept 1996 – Dec 2000      **MSc in Economics and Management**, School of Economics and Business Administration, University of Padova (Italy)

## ACADEMIC AFFILIATIONS

American Accounting Association, British Accounting Association, Centre for Social and Environmental Accounting Research, European Accounting Association.

## PUBLICATIONS

### *Refereed academic journals*

- Stroehle, J., Gümüřay, A. A., Edinger-Schons, L. M., Vogel, A., Ebrahim, A., Rasche, A., King, A., Pucker, K., Barker, R., Reinecke, J., Michelon, G., Cooper, S., Etzion, D., Harji, K., Besharov, M., Mayer, C., Hsieh, N., & van den Terrell, E. 2025. A Critical Examination of Corporate Environmental and Social Impact Measurement and Valuation. *Journal of Management Inquiry*, <https://doi.org/10.1177/10564926251330815>
- Arena, C., Garcia-Torea, N. and Michelon, G. 2024. The lines that divide: Board demographic faultlines and proactive environmental strategy, *Corporate Governance: An International Review* 32(5), 833-855.
- Bonetti P., Cho C.H., and Michelon G. 2024. Environmental disclosure and cost of capital: evidence from the Fukushima accident. *European Accounting Review* 33(5), 1693–1721.
- Elliot, V., Jonall, K., Paananen, M., Bebbington, J. & Michelon, G., 2024. Biodiversity reporting: standardization, materiality and assurance. *Current Opinion in Environmental Sustainability*, 68(9) 101435.
- She C. and Michelon G. 2024. A governance approach to social media engagement in social enterprises. *Business Strategy and the Environment* 32(8), 5487-5505
- Bebbington, J., Laine, M., Larrinaga, C. and Michelon, G. 2023. Environmental Accounting in the European Accounting Review: A Reflection. *European Accounting Review* 32(5), 1107-1128
- Michelon G., Trojanowski G. and Sealy R. 2022. Narrative reporting: state of the art and future challenges, *Accounting in Europe* 19(1), 7-47.
- Bonetti, P., Leuz, C., Michelon G. 2021. Large-sample evidence on the impact of unconventional oil and gas development on surface waters. *Science* 373(6557), 896-902.
- Beelitz A., Cho C.H., Michelon G., Patten, D.M. 2021. Measuring CSR Disclosure when Assessing Stock Market Effects. *Accounting and the Public Interest* 21(1), 1-22.
- Michelon, G. 2020. Accounting research boundaries and academic empathy. *Critical Perspectives on Accounting*. 76, 102204.
- Michelon G., Rodrigue M. and Trevisan E. 2020. The marketization of a social movement: activists, shareholders and CSR disclosure. *Accounting Organizations & Society* 80, 101074.
- She C, Michelon G. 2019. Managing stakeholder perceptions: Organized hypocrisy in CSR disclosures on Facebook, *Critical Perspectives on Accounting* 61, 54-76
- Michelon G., Patten, D.M. and Romi, A. 2019. Creating legitimacy for sustainability assurance practices: evidence from sustainability restatements, *European Accounting Review* 28(2), 395-422
- Arena, C., Michelon, G. 2018. A matter of control and identity? Family firms' environmental reporting decisions along the corporate life-cycle, *Business Strategy and the Environment* 27(8), 1596-1608

- Schneider, T. Michelon, G. and Paananen, M. 2018. Environmental and social matters in mandatory corporate reporting: an academic note, *Accounting Perspective* 17(2), 275-305
- Arena C., Michelon G., and Trojanowski, G. 2017. Big egos can be green: the influence of CEO hubris on environmental innovation. *British Journal of Management* 29(2), 316-336
- Gomez-Carrasco P., Michelon G. 2017. The power of stakeholders' voice: the effects of social media activism on stock markets. *Business Strategy and the Environment* 26(6), 855-872.
- Schneider, T., Michelon, G., & Maier, M. 2017. Environmental liabilities and diversity in practice under International Financial Reporting Standards. *Accounting, Auditing & Accountability Journal* 30(2), 378-403
- Birkey, R., Michelon, G., Patten, D.M., and Sankara, J. 2016. Does assurance on CSR reporting enhance environmental reputation? An Examination in the U.S. Context. *Accounting Forum* 40(3), 143-152.
- Kumar, K. Boesso, G. and Michelon, G. 2016. How do strengths and weaknesses in corporate social performance across different stakeholder domains affect company performance: an empirical investigation. *Business Strategy and the Environment* 25(4), 277-292.
- Michelon, G. Pilonato, S., Ricceri, R. and Roberts, R. 2016. Behind camouflaging: traditional and innovative perspectives in social and environmental accounting research. *Sustainability Accounting Management and Policy Journal* 7(1), 2-25.
- Arena, C. Bozzolan, S., and Michelon G. 2015. Environmental reporting: transparency to stakeholders or stakeholders' manipulation? An analysis of disclosure tone and the role of board of directors. *Corporate Social Responsibility and Environmental Management* 22(6), 346-361.
- Boesso, G., Favotto, F., and Michelon, G. 2015. Stakeholder prioritization, strategic corporate social responsibility and company performance: further evidence. *Corporate Social Responsibility and Environmental Management* 22(6), 424-440.
- Bozzolan, S., Cho, C.H., and Michelon G. 2015. Impression management and organizational audiences: the FIAT group case. *Journal of Business Ethics* 126(1), 143-165.
- Bozzolan, S. Fabrizi M., Mallin, C.A. and Michelon G. 2015. Corporate social responsibility and earnings quality: international evidence. *International Journal of Accounting* 50(4), 361-396.
- Cho, C.H., Michelon, G., Patten, D.M., and Roberts, R.W. 2015. CSR disclosure: the more things change...? *Accounting, Auditing & Accountability Journal* 28(1), 14 – 35.
- Michelon, G. Bozzolan, S. and Beretta, S. 2015. Board monitoring and internal control system disclosure in different regulatory environments. *Journal of Applied Accounting Research* 16(1), 138 – 164.
- Michelon, G., Pilonato, S., and Ricceri, F. 2015. CSR reporting practices and the quality of disclosure: an empirical analysis. *Critical Perspectives on Accounting* 33, 59-78.
- Michelon, G., and Rodrigue, M. 2015. Demand for CSR: insights from shareholder proposals. *Social and Environmental Accountability Journal* 35(3), 157-175.
- Cho, C.H., Michelon G., Patten, D.M. and Roberts, R.W. 2014. CSR report assurance in the United States: an empirical investigation of determinants and effects. *Sustainability Accounting Management and Policy Journal* 5(2), 130-148.
- Cugini, A., Michelon, G. and Pilonato, S. 2014. In search of academic excellence with the strategy map: an analysis of an Italian case study. *International Journal of Business Performance Management* 15(1), 1-22.
- Fabrizi, M., Mallin, C.A., and Michelon G. 2014. The role of CEO's personal incentives in driving corporate social responsibility. *Journal of Business Ethics* 124(2), 311-326.
- Sarrica, M., Michelon G., Bobbio, A. and Ligorio, S. 2014. Employer branding in nonprofit organizations. An exploration of factors that are related to attractiveness, identification with the

- organization and promotion: the case of Emergency. *TPM – Testing, Psychometrics, Methodology in Applied Psychology* 21(1), 3-20.
- Boesso, G., Kumar K., and Michelon G. 2013. Descriptive, instrumental and strategic approaches to corporate social responsibility: do they drive the financial performance of companies differently? *Accounting, Auditing and Accountability Journal* 26(3), 399-422.
- Bozzolan S., Imperatore C., and Michelon G. 2013. Sistemi di controllo interno e qualità dell'informativa contabile. Evidenze dalle principali società quotate Europee. *Economia & Management* 1(gennaio/febbraio), 83-102.
- Mallin, C.A., Michelon G., and Raggi, D. 2013. Monitoring intensity and stakeholders' orientation: how does governance affect social and environmental disclosure? *Journal of Business Ethics* 114(1), 29-43.
- Michelon G., Boesso, G., and Kumar, K. 2013. Examining the link between strategic corporate social responsibility and company performance: an analysis of the best corporate citizens. *Corporate Social Responsibility and Environmental Management* 20(2), 81-94.
- Michelon G., Pilonato S., and Cugini A. 2013. Innovating accounting practices in rail transport companies. *Journal of Applied Accounting Research* 14(2), 147-162.
- Cho, C.H., Michelon G., and Patten D.M. 2012. Enhancement and obfuscation through the use of graphs in sustainability reports: an international study. *Sustainability Accounting, Management and Policy Journal* 3(1), 74-88.
- Cho, C.H., Michelon G., and Patten D.M. 2012. Impression management in sustainability reports: an empirical investigation of the use of graphs. *Accounting and the Public Interest* 12(1), 16-37.
- Michelon G. 2012. Impression management and legitimacy strategy: the BP Case. *Financial Reporting* 4, 35-64.
- Michelon G., and Parbonetti A. 2012. The effects of corporate governance on sustainability disclosure. *Journal of Management and Governance* 16(3), 477-509.
- Beretta S., Bozzolan, S., and Michelon G. 2011. La disclosure sul sistema di controllo interno come meccanismo di monitoraggio: evidenze empiriche da differenti contesti istituzionali. *Management Control* 1(1), 125-149.
- Cugini A., Michelon G., and Pilonato S. 2011. Performance measurement in academic departments: The Strategy Map Approach. *Public Money & Management* 31(4), 271-278.
- Mallin C.A., and Michelon G. 2011. Board reputation attributes and corporate social performance: an empirical investigation of the US best corporate citizens. *Accounting and Business Research* 41(2), 119-144.
- Michelon G. 2011. Sustainability disclosure and reputation: a comparative study. *Corporate Reputation Review* 14(2), 79-96.
- Boesso G., and Michelon G. 2010. The effects of stakeholder prioritization on corporate financial performance: an empirical investigation. *International Journal of Management* 27(3-Part 1), 470-496.
- Cugini A., and Michelon G. 2009. La misurazione della performance nei dipartimenti universitari. *Economia & Management* 4 (Luglio/Agosto), 9-19.
- Cugini A, Michelon G., Pilonato S. 2009. La misurazione dei costi nelle aziende di trasporto ferroviario: dal costo delle attività al costo della corsa. *Management delle Utilities* 3, 14-28.
- Michelon G., and Boesso G. 2009. Approccio strategico alla responsabilità sociale d'impresa e performance finanziaria: un'analisi delle best corporate citizens. *Financial Reporting* 4, 121-154.
- Cugini A., and Michelon G. 2008. La misurazione dei costi orientata alla customer profitability in un'azienda di servizi b-to-b: il caso CIM Italia. *Finanza Marketing e Produzione* 26 (3), 101-132.

**Edited books**

Magnan, M. and Michelon G. (Eds). 2024 *Handbook of Corporate Governance and Social Responsibility*, Edward Elgar Publishing.

Alexander D., Jorissen A., Hoogendoorn M., Van Mourik C., Kirwan C., Inwinkl P., Michelon G. (Eds), 2023. *International Financial Reporting & Analysis* (9<sup>th</sup> Edition), Cengage

**Chapters in books**

Bouten, L., Cooper, S. and Michelon, G. 2025. Materiality assessment in the beauty industry. In Cho, C.H., Costa, E. and Korca, B. (Eds). *Cases and Exercises on Sustainability Accounting*, Edward Elgar Publishing

Michelon, G. and Rodrigue, M. 2025. Shareholder activism and progressive politics: the case of Climate Action 100+. In Mattoni A. (Ed). *Handbook of Progressive Politics*, Edward Elgar Publishing

Bebbington, J. Michelon, G and Russell, S. 2024. Foundations for socio-ecological accounting scholarship. In Vollmer H. (Ed). *Handbook of Accounting in Society*, Edward Elgar Publishing

Magnan, M. and Michelon, G. 2024. Corporate governance and corporate social responsibility: A reconciliation with tension in *Handbook on Corporate Governance and Corporate Social Responsibility*. Magnan, M. & Michelon, G. (eds.). Edward Elgar Publishing, p. 2-11

Magnan, M. and Michelon, G. 2024. Corporate governance and corporate social responsibility: A continuity perspective in *Handbook on Corporate Governance and Corporate Social Responsibility*. Magnan, M. & Michelon, G. (eds.). Edward Elgar Publishing, p. 24-33

Bouten, L., Michelon, G. and Roberts, R. W. 2024. The challenge of measuring CSR performance in *Handbook on Corporate Governance and Corporate Social Responsibility*. Magnan, M. & Michelon, G. (eds.). Edward Elgar Publishing, p. 68-81

Bebbington, J., Larrinaga, C. and Michelon, G. 2024. A socio-ecological approach to corporate governance in *Handbook on Corporate Governance and Corporate Social Responsibility*. Magnan, M. & Michelon, G. (eds.). p. 360-371

Cooper, S. and Michelon, G. 2022. Conceptions of materiality in sustainability reporting frameworks: Commonalities, differences and possibilities. *Handbook of Accounting and Sustainability*. Ed. C Adams. Edward Elgar Publishing

Michelon, G. 2021. Financial markets and environmental performance (Ch. 14). *Handbook of Environmental Accounting and Reporting*. Eds. J. Bebbington, C. Larrinaga, B. O'Dwyer, I. Thomson. Routledge

Rodrigue, M. and Michelon, G. 2021. Shareholder activism and the environment (Ch. 13). *Handbook of Environmental Accounting and Reporting*. Eds. J. Bebbington, C. Larrinaga, B. O'Dwyer, I. Thomson. Routledge

Boesso, G., Kumar, K. and Michelon G. 2015. Strategic and proactive corporate social responsibility. *Corporate Social Responsibility and Sustainability: Contemporary Perspectives* (65-80). Eds. M. Nejhati, A. Amran and A. Quazi, Pearson Malaysia.

Cerbioni F., and Michelon G. 2012. Il modello del bilancio. *Economia Aziendale. Modelli Misure, Casi* (135-165). Eds. F. Favotto, S. Bozzolan, and A. Parbonetti, McGraw Hill, Milano.

Beretta, S., Bozzolan, S., and Michelon, G. 2010. La comunicazione delle caratteristiche del Sistema di Controllo Interno quale meccanismo di governance: un'indagine empirica. *Scritti in onore di Vittorio Coda* (2083-2104). Eds. AAVV. Egea, Milano.

- Favotto F., and Michelon G. 2008. La responsabilità sociale d'impresa come efficace e lungimirante strategia aziendale. *La responsabilità sociale dell'impresa* (219-246). Ed. G. Conte, Laterza, Bari.
- Michelon G. 2006. Sustainability disclosures across DowJones Sustainability Index companies. *Emerging Issues in International Accounting and Business Conference 2006 Proceedings vol. 2* (599-619), CLEUP, Padova.

### **Research Reports**

- Gaia, S. Baboukardos D., Cuomo F., Michelon G., Soobaroyen, T. 2024. The Wates Corporate Governance Principles for Large Private Companies: Review of reporting against the Wates Principles, Financial Reporting Council ([https://media.frc.org.uk/documents/Review\\_of\\_reporting\\_against\\_the\\_Wates\\_Principles.pdf](https://media.frc.org.uk/documents/Review_of_reporting_against_the_Wates_Principles.pdf))
- Michelon G., Cooper S., Garcia-Torea, N., Chen, X. Guo, Z. 2024. Materiality assessments in corporate sustainability and financial reporting: Connectivity, practices, processes, and challenges. ICAS Research Report. (<https://www.icas.com/professional-resources/research/assessing-materiality-in-sustainability-and-financial-reporting>)
- Gaia, S. Baboukardos D., Cuomo F., Michelon G., Soobaroyen, T. 2022. The Wates Corporate Governance Principles for Large Private Companies: the Extent, Coverage and Quality of Corporate Governance Reporting, Financial Reporting Council ([https://www.frc.org.uk/getattachment/e8759f3d-d189-448e-979a-f6bb6d335c83/The-Wates-Corporate-Governance-Principles-for-Large-Private-Companies\\_February2022.pdf](https://www.frc.org.uk/getattachment/e8759f3d-d189-448e-979a-f6bb6d335c83/The-Wates-Corporate-Governance-Principles-for-Large-Private-Companies_February2022.pdf))
- Michelon, G., Paananen, M and Schneider, T. 2020. *Black box accounting: discounting of decommissioning liabilities*. ICAS Research Report (<https://www.icas.com/thought-leadership/research/Research-at-ICAS/the-cost-of-clean-up>)
- Michelon, G., Trojanowski, G. and Sealy, R. 2020. Understanding research findings and evidence on corporate reporting: an independent literature review. Commissioned by the [Financial Reporting Council](https://www.frc.org.uk/accountants/accounting-and-reporting-policy/clear-and-concise-and-wider-corporate-reporting/frc-future-of-corporate-reporting-project), October (<https://www.frc.org.uk/accountants/accounting-and-reporting-policy/clear-and-concise-and-wider-corporate-reporting/frc-future-of-corporate-reporting-project>)

### **Other publications (editorials, reviews)**

- Bigoni, M., Maran, L., Michelon, G., Sargiacomo, M. (2025) *The internationalization of Italian critical accounting scholarship: between language and national tradition*. *Critical Perspectives on Accounting*
- Alessi, L., Cojoianu, T., Hoepner, A. G. F., & Michelon, G. 2024. Accounting for the EU Green Taxonomy: exploring its concept, data and analytics. *Accounting Forum*, 48(3), 365–373. <https://doi.org/10.1080/01559982.2024.2369343>
- Costa, E. and Michelon, G. 2024. Academic Empathy. In *Encyclopedia of Diversity, Equity, Inclusion and Spirituality*. Marques, J. (Editor). Springer Nature. DOI: 10.1007/978-3-031-32257-0\_89-1
- Costa, E. and Michelon, G. 2024. Corporate Governance. In *Concise Encyclopedia of Corporate Social Responsibility*. Matthews, L., Bianchi, L. & Ingram, C. (eds.). p. 32-37. Edward Elgar Publishing
- Busch, T. Cho, C.H., Hoepner A.G.F., Michelon, G. and Rogelj, J. 2023. Corporate GHG Emissions' Data and the Urgent Need for a Science-Led Just Transition: Introduction to a Thematic Symposium. *Journal of Business Ethics* 182, 897-901.
- Gibassier D., Michelon G., and Cartel M. 2020. The future of carbon accounting research: “we’ve pissed mother nature off, big time”. *Sustainability Accounting, Management and Policy Journal*, 11(3), 477-485.
- Arena C., and Michelon, G. 2020. A corporate governance perspective on social and environmental accountability. *Accounting Perspectives in Southern Africa*. The South-African Institute of Chartered Accountants.

- Michelon G., and Vourvachis P. 2015. Review of *Accounting for Social Value*. Eds L. Mook, University of Toronto Press, Toronto, 2013, xiii + 259 pages. *The International Journal of Accounting* 50(1), 102-105.
- Michelon G. 2014. Review of *The End of Corporate Social Responsibility. Crisis and Critique*. P. Fleming and M.T. Jones, Sage, London, xvi + 125 pages. *EAA Newsletter* 48(4), 23-28.
- Cho, C.H., Costa, E., and Michelon G. 2013. Special Forum on *Social and Environmental Accounting and Accountability*. *Financial Reporting* 2, 5-8.
- Michelon G., 2012. Review of Jones, M. 2011. The nature, use and impression management of graphs in social and environmental accounting in *Accounting Forum* 35, 75 – 89, *Social and Environmental Accountability Journal* 32(1), 46-47.
- Michelon G., 2007. Business ethics e corporate governance. Nuove riflessioni sulla responsabilità delle imprese”, *Sviluppo e Organizzazione* 224 (Novembre/Dicembre), 117-129.
- Michelon G., 2003. Responsabilità sociale delle imprese e accountability. *Sviluppo e Organizzazione* 200 (Novembre/Dicembre), 118-130.

## WORKING PAPERS

- Bonetti, P., Leuz C. and Michelon G. Internalizing Externalities Disclosure Regulation for Hydraulic Fracturing, Drilling Activity and Water Quality.  
[https://papers.ssrn.com/sol3/papers.cfm?abstract\\_id=4171246](https://papers.ssrn.com/sol3/papers.cfm?abstract_id=4171246)
- Bouten L., Cho C.H., Michelon G. and Roberts, R.W, When ratings become ‘make your own’ menus: Prosumption and mediation in environmental, social, and governance (ESG) ratings.
- Brownen-Trinh, R., Shan, Z. and Michelon, G. Flying semi-blind: an empirical study on auditors’ effort in auditing climate risks
- Deng, N., Chen, X. and Michelon G. Investors perception of the adoption of mandatory sustainability reporting standards
- Romi A., Chavez S. and Michelon G., Fighting pollinator extinction: an examination of the corporate response to the U.S. pollinator decline policy.
- Reill, M., Cooper S. and Michelon G. Accountability in the German biodiversity compensation agency landscape

## AWARDS

- I have been included in the [Stanford University list](#) of the most highly cited researchers worldwide (since 2019 edition, top 50).
- 2022 Best paper award for the journal *Accounting in Europe*
- 2017 Highly Commended paper in the *Emerald Literati Network Awards for Excellence – Sustainability Accounting Management and Policy Journal*
- 2016 Outstanding Paper in the 2016 *Emerald Literati Network Awards for Excellence – Journal of Applied Accounting Research*
- 2014 *PRI Stichting Foundation Best Paper* award at the Henley Centre for Governance, Accountability & Responsible Investment (GARI) 2<sup>nd</sup> International Conference on “Corporate Governance and Integrated Thinking”, Reading, 9-11 September

## RESEARCH FUNDING

- 2023 Financial Reporting Council**, “The Wates Principles of Corporate Governance” (Research Project), with S. Gaia, D. Barboukados, T. Soobaroyen, F. Cuomo. Grant award: £48,617.40 *awaiting publication [FULL COST]*
- 2022 Institute of Chartered Accountants of Scotland (ICAS)** “Impact and financial materiality assessments in corporate sustainability and financial reporting: interconnections, practices, processes, and challenges”, with Cooper, S. Kasim, T Chen, X. and Guo, Z £14,741 (*completed*)
- 2022 Faculty Major Initiatives (University of Bristol)**, “Impact and financial materiality assessments in corporate sustainability and financial reporting: interconnections, practices, processes, and challenges”, with Cooper, S. Kasim, T Chen, X. and Guo, Z. £4,743 (*completed*)
- 2021 Financial Reporting Council**, “The Wates Principles of Corporate Governance” (Research Project), with S. Gaia, D. Barboukados, T. Soobaroyen, F. Cuomo. Grant award: £45,525; (*completed*) *[FULL COST]*
- 2019 Financial Reporting Council**, “The Future of Corporate Reporting” (Literature Review), with R. Sealy and G. Trojanowski. Grant award: £44,928; (*completed*) *[FULL COST]*
- 2018 Institute of Chartered Accountants of Scotland (ICAS)** “Black box accounting: discounting of decommissioning liabilities”, with M. Paananen and T. Schneider. Grant award: £19,942; (*completed*)
- 2016 University of Exeter, (internal funding)** Visiting International Academic Fellowship. The award supported a visit by Professor Markus J. Milne (University of Canterbury) in September – October 2016. Grant award: £3,100; (*completed*)
- 2013 ESSEC Foundation, Paris (France)** White Project Award “Lessons from the Fukushima nuclear accident: disentangling the capital market effects of environmental disclosure” with C. Cho, P. Bonetti. Grant award: €10,000; 2013-2015 (*completed*)
- 2013 Chaire the recherche en gouvernance de sociétés of the Université Laval, Quebec City (Canada)** “Shareholders activism on sustainability: effects and implications for corporate governance” with M. Rodrigue. Grant award: Can\$ 5,000; 2013-2015 (*completed*)
- 2011 University of Padova, Padova (Italy)** Progetto di Ateneo 2011 “Governance and disclosure in (ir)responsible firms”, member of research team, P.I.: A. Parbonetti. Grant award: € 38,000; 2012-2014 (*completed*)
- 2011 Italian Ministry of Education, Universities and Research (MIUR), Italy** Progetto di Interesse Nazionale (PRIN) 2009. “Earnings quality and internal control systems: determinants of corporate governance and voluntary disclosure”. Member of research team, P.I.: S. Bozzolan. Grant award: € 29,182; 2011-2013 (*completed*)
- 2008 Italian Ministry of Education, Universities and Research (MIUR), Italy** Progetto di Interesse Nazionale (PRIN) 2007 “Quality of disclosure and properties of analysts’ forecasts”. Member of research team, P.I.: S. Bozzolan. Grant award: € 22,696; 2008-2010 (*completed*)
- 2006 University of Padova, Padova (Italy)** Progetto di Ateneo 2006. “Risk Management and Internal Control Systems: assessment of the adequacy and disclosure to the financial market”. Principal Investigator (Team made of 4 members). Grant award: € 29,000; 2007-2009 (*completed*)

## INVITED SEMINARS, PLENARY SPEAKER and ROUNDTABLES

- 2025 Invited seminars at the University of Gothenburg, University of Innsbruck, Concordia University, Tilburg University
- 2024 Invited seminars at the University of Lancaster, Berlin Humboldt and Gothenborg.  
Invited presenter at the *AOS (Accounting Organizations and Society) on Accounting and Grand Challenges* (25-26 April) at the Stockholm School of Economics, Sweden
- 2023 Invited seminars at the University of York, Stockholm School of Economics  
Invited speaker at the *Scandinavian Accounting Research Conference and Doctoral Consortium* BI Business School, Oslo, 1-2 September; *ICAS-FRC Webinar on Materiality Perspectives*, November 9
- 2022 Invited seminar at CPA Canada Accounting and Governance Research Centre (CPA-AGRC) at the Telfer School of Management (University of Ottawa), Bocconi University, University of Porto, University of Burgos, Environmental Protection Agency (EPA) National Center for Environmental Economics (NCEE), University of St. Gallen, HEC Business School, University of Venice (Italy), Norwich Business School (University of East Anglia).  
Keynote speaker at the *British Accounting & Finance Association Master Classes* (Birmingham University); *17<sup>th</sup> Eufin Workshop* (organised by Accounting in Europe and Católica Lisbon University); *British Accounting & Finance South-West Area Group (SWAG) Conference* (University of Bristol)  
Invited speaker at the AARG Workshop on *Higher Education and calculative practices: A reflection on the transformation of academic work & academic freedom* (organised by Queen Mary University, 21 Jun) and at the *Annual Symposium of the Pentland Centre for Sustainability in Business* (University of Lancaster), Editor's Panel at the *Academy of Sustainable Finance, Accounting, Accountability and Governance (ASFAAG) Annual Conference*
- 2021 Invited seminars at The Society & Organizations Institute at HEC Paris, Royal Holloway, Ludwig-Maximilians-Universität München / LMU Munich, University of Southampton, University of Cardiff, University of Birmingham, Queen Mary University.  
Invited speaker at the *EAA, EFRAG and ICAS Joint Webinar: the price of time – discounting in financial reporting* (9 July); *d\carb 2021 Future Economy Forum “Making Money & Saving the Planet - What is needed to bring it together?”* (Humboldt-Universität zu Berlin - Berlin School of Economics) (Sept 6)  
Keynote speaker at the *ACCA-BAFA FARISIG Symposium* (8 Jan), *Workshop on Sustainability, Reporting and Regulation* organised by Essex University (29-30 April), the *Irish Accounting and Finance Association Doctoral Colloquium* (12 May), *Joint Montréal PhD Conference* organized by Concordia University (12 Nov)
- 2020 Invited seminars at University of Mannheim, Bocconi University
- 2019 Invited seminars at Paderborn University, University of Padova, Universidad de Sevilla.  
Keynote speaker at the: *Responsible Business Research Seminar*, Tampere University, Finland; *Meditari & Accounting Forum Joint Conference*, Seoul, Korea; *9<sup>th</sup> International Conference “Financial Reporting and Auditing: Meeting the information users' needs”*, Cracow, Poland  
Panel member at European Commission “*Promoting Sustainable Finance*” Conference, Brussels, Belgium; *Amis IAAER 2019 Conference*, Bucharest, Romania
- 2018 Invited seminars at HEC Lausanne, Newcastle University, Kansai University, Kyoto University, University of Vigo, WU (Wirtschaftsuniversität Wien) Vienna University of

Economics and Business; University of Toulouse I; GRONEN Reading Group (Amsterdam Business School)

2017 Invited seminars at Concordia University; Schulich School of Business (York University), and ISCTE-IUL Business School

2016 Invited seminars at Environment and Sustainability Institute, University of Exeter, and University of Toulouse

2015 Invited seminars at Manchester Business School

2014 Invited seminars at Tilburg University; IESEG School of Management; ESSEC Business School; University of Miami and University of Central Florida

## **Ph.D. SUPERVISION**

Nan Deng (2023-) Shan Lu (2022-); Ziyi Guo (2021-); Jinyng Lu (2021-2023); McNally, Eleanor (University of Bristol - 2018-2024); Reill, Maresa (University of Durham - 2019-2023); She, Chaoyuan (Essex Business School – graduated in 2019); Jevasuwan, Supavinee (Kasetsart Business School, Thailand – graduated in 2019); Petrides, Yanira (ITAM, Mexico – graduated in 2018). Since 2014, I have also participated in several other PhD Viva as external and internal examiner.

## **TEACHING EXPERIENCE**

*Undergraduate:* Accounting I (year 1); Business Finance for Accountants (year 1); Business Planning (year 3); Contemporary Issues in Corporate Governance (year 3); Corporate Governance, Accountability and Ethics (year 3); Corporate Governance and Responsibility (year 3); Financial Accounting (year 1); International Corporate Governance (year 3); Management Control Systems (year 3); Business Administration (year 1)

*Graduate:* Accounting & Finance; Accounting Theory, Scandals and Standards; Advanced Topics in Management: Corporate Social Responsibility (MBA); Corporate Governance and Accountability; Corporate Governance and Social Responsibility; Corporate Governance Reporting and Regulation; Financial Reporting, Financial Statement Analysis; Performance Measurement; Sustainability Accounting and Reporting

*PhD:* Financial Accounting; Readings in Accounting; Research Method; Job-market workshop; Publication workshop series; Online open unit TRR266 “[Research on Corporate Transparency](#)” (session on non-financial reporting). Giovanna has been invited to join the faculty of the EAA Doctoral Colloquium since 2022. She is also coordinating with Matias Laine (Tampere University) the new *EDEN Doctoral Seminar on Sustainability Accounting*. She has also guest-lectured at the Doctoral Workshop on Social and Environmental Accounting at Tampere University (in 2022 and in 2024).

I have taught all levels courses in different Schools and Universities (among others: *University of Padova, University of Exeter, University of Bristol, Toulouse I University Capitole School of Management, Grand Ecole ESSEC Business School*) and to both accounting specialist and non-specialist students, from a variety of cultural and national backgrounds.

## **SERVICE and LEADERSHIP**

2024- present	Internal member of the Board of Directors, <i>University of Padova</i>
2024 – present	EQUIS Coordinator, <i>Department of Economics and Management, University of Padova</i>
2020 – present	Chair of the <i>European Accounting Association (EAA) Virtual Activities Committee</i>
2020 – present	Member of the <i>EAA Management Committee</i>
2022 – present	Member of the <i>ACCA Governance, Risk and Performance Global Forum</i>

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2017 – present	Board of Faculty of the <i>PhD Program in Economics and Management, University of Padova</i>
2019 – 2024	Mentor for the University of Bristol Women Mentoring Program
2019 – 2024	Joint lead of the Accountability, Sustainability and Governance Research Group, <i>School of Accounting and Finance, University of Bristol</i>
2020 – 2023	Head of the Accounting Department of the <i>School of Accounting and Finance, University of Bristol</i>
2017 – 2023	Member of the Council of the <i>Centre for Social and Environmental Accounting Research, University of St. Andrews</i>
2017 – 2023	Member of the <i>EAA Publication Committee</i>
2019 – 2022	Faculty on the <i>Chartered Accountants' Livery Charity (ICAEW Foundation) PhD Bursaries Committee</i>
2019 – 2022	Faculty on the <i>Chartered Accountants' Livery Charity (ICAEW Foundation) Ph Bursaries Committee</i>
2018 – 2021	Chair of the <i>ACCA Governance, Risk and Performance Global Forum</i>
2019 – 2020	Program Director for the MSc in Accounting and Finance, <i>School of Accounting and Finance, University of Bristol</i>
2018 – 2019	Member of the <i>Industrial Strategy Funding Group, University of Exeter</i>
2017 – 2019	Director of Research, <i>Department of Accounting and Finance, University of Exeter Business School</i>
2017 – 2019	Member of the Research-Inspired Inquiry-Led Learning Steering Group, <i>University of Exeter</i>
2015 – 2019	Director of the Firms, Markets and Value Research Cluster, <i>University of Exeter Business School</i>

## **EDITORIAL and REVIEWING ACTIVITIES**

### **Editorial activities**

2024 – present	Associate Editor <i>European Accounting Review</i>
2023 – present	Guest Editor for the special issue on “Critical Perspectives in Italian”, <i>Critical perspectives on Accounting</i>
2021 – present	Associate Editor <i>Accounting and Business Research</i>
2020 – present	Guest Editor for the special issue on “Accounting for the EU Green Taxonomy” <i>Accounting Forum</i> (with L. Alessi, T. Cojoianu, Andreas G. F. Hoepner) [in progress]
	Guest Editor for the special issue on “Corporate GHG Emissions’ Estimation, Reporting, Accountability and Integrity” <i>Journal of Business Ethics</i> (with T. Busch, C. Cho, A. Hoepner and J. Rogelj) [completed]
2020	Guest Editor for the 2020 special issue on “The Future of Carbon Accounting, Management & Policy”, <i>Sustainability Accounting Management and Policy Journal</i> (with D. Gibassier, M. Cartel) [completed]
2018 – 2023	Co-Editor <i>Accounting Forum</i>
2017 – 2020	Editor in Chief of the <i>Accounting Resources Centre</i> of the European Accounting Association

- 2017 – 2019 Associate Editor of *Accounting and the Public Interest*
- 2016 Guest Editor for the 2016 special issue on “Camouflaging of corporate (un)sustainability”, *Sustainability Accounting Management and Policy Journal* (with S. Pilonato, F. Ricceri and R.W. Roberts) [completed]
- 2014 – 2018 Associate Editor of *Sustainability Accounting Management and Policy Journal*
- 2013 Guest Editor for the 2013 special issue on “Social and Environmental Accounting and Accountability”, *Financial Reporting* (with C. Cho and E. Costa) [completed]
- Member of Editorial Boards: *Accounting Auditing and Accountability Journal*; *Accounting Forum*; *Accounting in Europe*; *Accounting Organizations and Society*; *British Accounting Review*; *Critical Perspectives on Accounting*; *Journal of Business Ethics*; *Journal of Accounting and Public Policy*; *Social and Environmental Accountability Journal*; *Sustainability Accounting Management and Policy Journal*;
- Ad-hoc Reviewer: *Auditing: a Journal of Practice and Theory*; *British Journal of Management*; *Business & Society*; *Business Strategy and the Environment*; *Corporate Governance: an International Review*; *Issues in Accounting Education*; *Journal of Accounting Auditing and Finance*; *Journal of Accounting Research*; *Journal of Business Finance & Accounting*; *Journal of Business Research*; *Journal of Management Accounting Research*; *Management Science*; *Qualitative Research in Accounting and Management*; *The Accounting Review*; *The International Journal of Accounting*
- Reviewer for research grant applications: *Italian Ministry of Education University and Research (PRIN and VQR)*; *The Leverhulme Trust*; *Research Grants Council of Hong Kong*; *Social Sciences and Humanities Research Council of Canada*.

## RECENT ENGAGEMENT AND PROFESSIONAL ACTIVITIES

- Gradiente SGR, Independent member of the Board of Directors (April 2023 – Present)
- Contributed to the ACCA Policy and Insights Report on “[Principles of good corporate Reporting](#)”, published (November 20, 2024)
- Invited panellist at the IFRS Sustainability Academic Roundtable on ISSB Research Projects on Biodiversity, Ecosystems and Ecosystem Services, hosted by Prof. Richard Barker (ISSB member), (November 12, 2024)
- Invited lecture by the Associazione dei Dottori Commercialisti e degli Esperti Contabili delle Tre Venezie on “Bilancio di Esercizio ed ESG: la “connectivity” tra reporting finanziario e di sostenibilità: pratiche, processi e sfide” (March 15, 2024)
- Invited speaker at the 4th International Women Day virtual event “Inspiring Stories” at the University of Bristol (March 21, 2024)
- Invited testimonial at the Intercultura and Fondazione Cariparo Award Ceremony (May 27, 2024).
- Response (with Ruby Brownen-Trinh and Zilu Shan) to IAASB’s Request for Comments in the Explanatory Memorandum for ED-5000, General Requirements for Sustainability Assurance Engagements [https://www.iaasb.org/sites/default/files/2023-12/Overview%20of%20Auditing%20Climate%20Risk%20Practices\\_ISSA%205000\\_comment%20letter.pdf](https://www.iaasb.org/sites/default/files/2023-12/Overview%20of%20Auditing%20Climate%20Risk%20Practices_ISSA%205000_comment%20letter.pdf)
- Speaker at the virtual event organized by Università Bocconi and the KPMG Chair in Accounting *Reporting Finanziario e di Sostenibilità: La nuova sfida della connettività* (October 3, 2023)

Panelist at the *Sustainability Strategies in Organisations: Challenges and Impacts Workshop* organized by the Professional Liaison Network of the University of Bristol at the offices of Burges Salmon, Bristol (April 20, 2023)

Drafted and submitted an Open Letter on the Materiality Debate to the **IFRS Foundation** and **EFRAG**. The letter was signed and supported by more than 100 academics and practitioners and available here: <https://www.ifrs.org/content/dam/ifrs/project/general-sustainability-related-disclosures/exposure-draft-comment-letters/v/variou-fd5f2b9b-a5f2-49fa-a2d3-76fbf5e6ee5d/open-letter-about-the-materiality-debate--signed-.pdf>

Response (with M. Paananen and T. Schneider) to the **UK Oil and Gas Authority** *Consultation on Governance Guidance*

Chair of the *Governance, Risk and Performance Global Forum* of the **ACCA**, (September 2018-December 2021; in 2017, I was a member of the Forum)

Response (co-authored with Stuart Cooper, Tim Kasim, Hiroyuki Suzuki and Lei Wang) to the consultation document of the **IFRS Foundation on Sustainability Reporting** December 2020 – available at: [http://eifrs.ifrs.org/eifrs/comment\\_letters//570/570\\_27415\\_GiovannaMichelonAccountabilitySustainabilityandGovernanceResearchGroupattheSchoolofAccountingandFinanceoftheUniversityofBristol\\_0\\_ASGGroupBristol\\_IFRSconsultation.pdf](http://eifrs.ifrs.org/eifrs/comment_letters//570/570_27415_GiovannaMichelonAccountabilitySustainabilityandGovernanceResearchGroupattheSchoolofAccountingandFinanceoftheUniversityofBristol_0_ASGGroupBristol_IFRSconsultation.pdf)

Response (co-authored with Stuart Cooper, Tim Kasim, Margherita Pieraccini, Charlotte Villiers, Chris Willmore) to the consultation document of the **ACCA/IR Recommendations for SDG Disclosures: Consultation Paper** (Adams, Picot, Druckman) October 2019 – available at: <https://drcaroladams.net/content/wp-content/uploads/2020/01/UoB-response-to-consultation.pdf>

External assessment of the Board of Directors for **Northumbrian Water Limited**, 2018-2021 and **Wessex Water Group**, 2020 (private consultancy)

European Commission Joint JRC – European Bank Authority (EBA) workshop on **Banking Regulation and Sustainability** – Panel on *Prudential Regulation* (Nov 18-19, 2019, Ispra Italy), event information and report available at: <https://ec.europa.eu/jrc/en/event/workshop/workshop-banking-regulation-and-sustainability>

European Financial Reporting Advisory Group workshop on **Fostering Innovation in Corporate Reporting** – Panel on *Achieving Innovation in Corporate Reporting* (Mar 5, 2019 Brussels, Belgium), event information and summary report available at: <https://www.efrag.org/Meetings/1811191511325607/Fostering-Innovation-in-Corporate-Reporting>

European Commission, Technical Expert Group on Sustainable Finance – JRC Community of Practice in Financial Research Conference on **Promoting Sustainable Finance** – Panel on *Greenhouse Gas Disclosures: are companies meeting the information needs of their institutional owners?* (Jan 8-9, 2019, Brussels, Belgium), event information available at: <https://ec.europa.eu/jrc/en/event/conference/promoting-sustainable-finance>

Academic Advisory Roundtable (written feedback) on the 2°C alignment methodologies for corporate lending portfolios organized by **Project Terra (ING Group)** and **2 Degree Investing Initiative**, June 2018

Response (co-authored with colleagues at the Business School) to the proposed revisions to the UK Corporate Governance Code launched by the **Financial Reporting Council**, February 2018

Response (co-authored with Ruth Sealy) to the Corporate Governance Inquiry launched by the **Business, Innovation, and Skills (BIS) Committee**, October 2016