Francesco Badia is senior lecturer at the University of Bari Aldo Moro (Italy), where he teaches *Management of Tourism Organizations* and *Management of Cultural Events*. He is also lecturer of *Business Administration* and *Management of Cultural Organizations* at the University of Ferrara, Italy. He focused his research on financial and management accounting in public and private organizations, extra-financial reporting, corporate social responsibility and cultural heritage management.

Vicki Baard is senior lecturer, Department of Accounting and Corporate Governance, at Macquarie University, Australia. Her main research interests are in the area of interventionist research in accounting.

Cristiana Bernardi is a lecturer in accounting at The Open University Business School, UK. She was awarded a PhD in accounting from Roma TRE University, Italy. Her main research interests are in the area of financial reporting, including the use of narrative disclosures, integrated reporting, and corporate social responsibility.

Monia Castellini is assistant professor in Management and Accounting and Management and Cost Analysis at the Department of Management and Economics, University of Ferrara, Italy. Her main research area concerns management and accounting, not for profit organizations, intellectual capital management, public governance and corporate governance. She collaborates with the Italian Network of Business Reporting (NIBR) on the Benefit Society.

Maria Serena Chiucchi is a professor of accounting at the Università Politecnica delle Marche, Ancona, Italy. Her main research interests are in management accounting, performance measurement, and intellectual capital accounting. She is a member of national and international research groups on intellectual capital and management accounting. She is a member of the editorial boards and advisory boards of several national and international journals.

Nathalie Colasanti is Research fellow. Her research interests include social innovation and collaborative patterns in the public sector and in the management of commons.

Mara Del Baldo is Associate professor of Financial Accounting; Economics of Sustainability and Accountability at the University of Urbino (Italy), Department of Economics, Society and Politics. Mara was a visiting professor to the University of Vigo (Spain), the Jurai Dobrila University of Pula (Croatia), the New Bulgarian University of Sofia (Bulgaria), the Corvinus University in Budapest (Hungary) and the University of Craiova (Romania). She is a member of the European Council for Small Business, the Centre for Social and Environmental Accounting Research (CSEAR), the AFECA (Association des Formations Européennes à la Comptabilité et à l'Audit), the SPES Institute and the European Business Ethics Network (EBEN) Italia, as well of different Italian scientific associations (including SIDREA, AIDEA and SISR). Mara is also a member of the academic advisory committee in the Global Corporate Governance Institute (USA). She is board member and she serves as a reviewer of several international journals, included on the editorial board of Springer's International Journal of Corporate Social Responsibility. Her main research interests include: Entrepreneurship and small businesses management; Corporate Social Responsibility, Sustainability and entrepreneurial business ethics; SMEs strategies of qualitative development and networking strategies; financial reporting; ethical, social and environmental accounting and accountability (SEAR); integrated reporting and accounting and gender. She published in different Italian and foreign journals as well as in national and international conferences proceedings and books.

Vittorio Dell'Atti is full professor of Business Administration at the University of Bari Aldo Moro, Italy. He was the Head of the Economics, Management and Business Law Department and the Coordinator of Business Studies School for Ph.D. studies at the University of Bari Aldo Moro. He has published several books and numerous articles in Italian

and international journals. Research interests are in the areas of financial accounting, financial statement analysis, value relevance of brand valuation, earnings management and integrated reporting.

Paola Demartini is professor in accounting at Roma Tre University, Italy. She is editor of the review «Small Business/Piccola Impresa» and Head of the Corporate Governance Lab at Roma Tre University. She is member of the editorial boards and advisory boards of several international journals Her research interests include corporate financial communication, managerial accounting, and intellectual-based management.

Grazia Dicuonzo is lecturer in Business Administration at the University of Bari Aldo Moro (Italy), where she teaches Financial Accounting. Her interests are in the areas of risk disclosure, value relevance of brand valuation and earnings management and integrated reporting.

John Dumay is associate professor of accounting at Macquarie University, Australia. Originally a consultant, he joined academia after completing his PhD in 2008. His thesis won the European Fund for Management Development and Emerald Journals Outstanding Doctoral Research Award for Knowledge Management. John researches intellectual capital, knowledge management, non-financial reporting, methodologies, and academic writing. He has written more than 60 peer-reviewed articles and is highly cited in Scopus and Google Scholar. He is the associate editor of the «Journal of Intellectual Capital» and «Meditari Accountancy Research», editor of the «eJournal of Knowledge Management», on the Editorial Board of Advice of the highly regarded «Accounting, Auditing and Accountability Journal», Journal of Knowledge Management and several other leading accounting and management journals.

Chiara Fantauzzi is PhD Candidate in Public Governance and Management, her main research interest is strategic management in public administration and higher education institutions.

Gloria Fiorani is assistant professor and lecturer in Public Management, Corporate Social Responsibility and Social Innovation, her research interests include corporate shared value, sustainability and performance management.

Rocco Frondizi is Research Fellow and Lecturer in Strategic Management and Social Innovation, his research interests include social innovation and

collaborative patterns in public administration, university management and commons.

Francesca Manes Rossi is associate professor of accounting in the Management and Innovation Systems Department at Salerno University, where she teaches and conducts research on accounting and auditing. Her main area of research regard performance measurement in local government and cultural organizations, intellectual capital, sustainability and integrated reporting, auditing and accounting standards both in private and in public sector.

Marianna Marzano is PhD Student in Economics and Management of Innovation and Sustainability at the Department of Economics and Management of the University of Ferrara. Her main research area concerns management of cultural heritage, the intellectual capital in NPOs' and Benefit Corporations'.

Rebecca Levy Orelli is associate professor of accounting at the Department of Management, University of Bologna. She teaches *Financial and Management Accounting*, and her research has been published in many international publications and involves accounting as a social and institutional practice, performance measurement and management systems in the public sector, sosial and environmental accounting.

Saverio Petruzzelli is lecturer in Auditing and CPA Techniques at the Department of Economics, Management and Business Law, University of Bari Aldo Moro, Italy. His main research interests include sustainability reporting, integrated reporting, auditing, IFRS, management accounting.

Sabina Pucci is full professor Professor in Accounting at Roma Tre University, Italy. She is member of EFRAG Insurance Accounting Working Group. She is board member of multinational companies. She has published several books and numerous articles in Italian and international journals. Her research interests include financial accounting, managerial accounting, risk and accounting, integrated reporting.

Vincenzo Riso is PhD Student in Economics and Management of Innovation and Sustainability at the Department of Economics and Business Sciences of the University of Parma. His main research area concerns risk management strategies, intellectual capital in insurance market and business model developments.

Marco Venuti is lecturer in Risk and Accounting at Roma Tre University, Italy. He is the responsible for research activity of the Italian Accounting Standard Setter. He is member of the editorial boards of Italian and international journals. His research interests include corporate financial and non-financial communication, risk and accounting, and public sector accounting.