

COSTANZA DI FABIO

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Education and Research

- October 2017 - *present*: Research fellowship, Department of Economics and Business Studies, University of Genoa. Research project: *Business model and financial reporting. Definitions and applications in empirical research*. Supervisor: Professor Alberto Quagli
- February 2017: Ph.D. (cum laude) in Economia Aziendale e Management (Business Administration and Management) University of Pisa. Thesis Title: *European banks' accounting behavior: the role of financial supervision and business model*. Supervisor: Professor Alberto Quagli.
- July 2016: Structural Equations Modeling Summer School, University of Calabria.
- January 2016 - May 2016: Visiting period at the ESSEC Business School (Cergy, Paris). Supervisor: Professor Luc Paugam.
- January 2016 - April 2016: Ph.D. Course 'Empirical Research in Financial Accounting', ESSEC Business School (Cergy, Paris). Evaluation grade: A.
- September 2014: Advanced Econometrics Summer School, University of Calabria.
- July 2014: Introductory Econometrics Summer School, University of Calabria.
- October 2013: Fellowship for the three-years Ph.D. Program in Economia Aziendale e Management (Business Administration and Management), University of Pisa.
- July 2013: Master Degree (110/110 cum laude), Business Administration and Finance, University of Genoa. Thesis Title: *Fair Value Accounting in the Banking Sector*. Supervisor: Professor Alberto Quagli.
- September 2013: TOEFL Certificate.
- October 2011: Bachelor Degree (110/110 cum laude), Economics, University of Genoa.

Research interests

International financial accounting, institutional context and firms' accounting behavior, business model, public interest in accounting regulation, financial communication

Teaching Activities

- June 2020: 'Business Plan' – Startime: Scuola di orientamento all'autoimprenditoria, University of Genoa.
- July 2019 – *present*: Course of Controllo di Gestione (2019 – 2020) – 9 CFU, DIEC, University of Genoa.
- March 2019 – September 2019: Assistant to the course of 'Principi contabili internazionali' (didattica di supporto), DIEC, University of Genoa.
- September 2018 - *present*: Course of Economia Aziendale e Contabilità – 6 CFU, DIGI, University of Genoa.
- January 2019: 'Financial statements for the shipping industry: from preparation to interpretation' – Master Ship Agency, Management, Finance and Operations (Co-funded POR Liguria FSE 2014-2020)
- February 2019: 'Introduction to budgeting' - Course Industry 4.0, Sedapta Academy.
- January 2019: 'Introduction to accounting and financial statements: fundamentals to KPI' - Course Industry 4.0, Sedapta Academy.
- February 2018: Course of Economia Aziendale – 9 CFU, Polo Universitario di Imperia.
- October 2017 – February 2018: Assistant to the course of 'Ragioneria generale E-O' (didattica integrativa),

DIEC, University of Genoa

- March 2017 – September 2017: Assistant to the course 'Controllo di gestione A-L' (didattica integrativa), DIEC, University of Genoa.
- October 2016 - February 2017: Assistant to the course of 'Ragioneria generale E-O' (didattica integrativa), DIEC, University of Genoa.
- October 2016: Teaching – CISITA ('Tecnico del controllo di gestione')
- March 2016 – July 2016: Assistant to the course 'Controllo di gestione A-L' (didattica di supporto), DIEC, University of Genoa.
- October 2015 - February 2016: Assistant to the course 'Ragioneria generale E-O' (didattica integrativa), DIEC, University of Genoa.
- March 2015 - July 2015: Assistant to the course of 'Bilancio consolidato e principi contabili internazionali' (didattica di supporto), DIEC, University of Genoa.
- October 2014 - February 2015: Assistant to the course of 'Ragioneria generale E-O' (didattica integrativa), DIEC, University of Genoa.
- October 2013 - February 2014: Assistant to the course of 'Ragioneria generale E-O' (didattica di supporto), DIEC, University of Genoa.

Other Activities

- *Ad hoc* reviewer for the journals 'Financial Reporting', 'Journal of Management and Governance', 'Journal of Applied Accounting Research', 'Management Decision', 'International Journal of Digital Accounting Research', 'Journal of Business Models'
- Member of the organizing committee for the VIIth Workshop of the journal 'FinancialReporting'

Publications and Accepted papers

1. QUAGLI, A., AVALLONE, F., RAMASSA, P., **DI FABIO, C.** (2020), *Someone else's problem? The IFRS enforcement field in Europe*. Accepted for publication by Accounting and Business Research.
2. **DI FABIO, C.**, RAMASSA P., QUAGLI, A. (2020), *Income smoothing in European banks: The contrasting effects of monitoring mechanisms*. Accepted for publication by the Journal of International Accounting, Auditing and Taxation.
3. CAVALLETTI, B., **DI FABIO, C.**, LAGOMARSINO E., RAMASSA, P. (2020). *Ecosystem accounting for marine protected areas: A proposed framework*. Ecological Economics, 173. <https://doi.org/10.1016/j.ecolecon.2020.106623>
4. AVALLONE, F., **DI FABIO, C.**, RONCAGLIOLO, E (2020). Rivista Italiana di Ragioneria ed Economia Aziendale. Rivista Italiana di Ragioneria ed Economia Aziendale, 1-2-3-4, pp. 38-56.
5. **DI FABIO, C.**, RONCAGLIOLO, E. (2020), Security regulators' requirements on Non-GAAP disclosure. In: PIZZO, M., MOSCARIELLO, N., (Eds.), "Reporting Non-GAAP financial measures: a theoretical and empirical analysis in Europe", ISBN: 1-5275-4237-8 / 978-1-5275-4237-2.
6. **DI FABIO, C.** (2019). *Earnings quality and external governance on banks: empirical evidence in the European context*. International Journal of Accounting, Auditing and Performance Evaluation, 15(4), pp. 410-431.
7. **DI FABIO, C.** (2019), *Does the business model influence income smoothing? Evidence from European banks*, Journal of Applied Accounting Research, 20(3), pp. 311-330.
8. **DI FABIO, C.**, QUAGLI, A (2019). *Disclosure on judgements and estimation uncertainty under IFRS: a multidimensional framework*. In: CULASSO, F., PIZZO, M. (Eds.), Identità, innovazione e impatto dell'aziendalismo italiano. Dentro l'economia digitale - Atti del XXXIX Convegno nazionale Accademia Italiana di Economia Aziendale - AIDEA (Torino, 12 e 13 settembre 2019), pp. 375-388. ISBN: 9788875901387.
9. **DI FABIO, C.**, RONCAGLIOLO, E., AVALLONE, F., RAMASSA, P. (2019), *XBRL implementation in the European Union: exploring preparers' points of view*. In Organizing for the Digital World, Lecture Notes in Information Systems and Organisation, 28, Springer International Publishing. ISBN 978-3-319-90502-0.

10. AVALLONE, F., **DI FABIO**, C., QUAGLI, A., RONCAGLIOLO, E. (2019), *Il d.lgs. 139/2015 e la riforma del bilancio civilistico: evidenze empiriche sulla first time adoption*, *Rivista della Guardia di Finanza*, 5, pp. 1319-1333.
11. **DI FABIO**, C., AVALLONE, F. (2018), *Business model in accounting: an overview*, *Journal of Business Models*, 6(2), pp. 25-31.
12. **DI FABIO**, C. (2018), *Voluntary application of IFRS by unlisted companies: Evidence from the Italian context*, *International Journal of Disclosure and Governance*, 15(2), pp. 73-86.
13. RONCAGLIOLO, E., **DI FABIO**, C., AVALLONE, F., RAMASSA, P. (2017), *The Effects of XBRL Adoption: A Literature Review*, *Proceedings of the 11th European Conference on Information Systems Management*.
14. RAMASSA, P., & **DI FABIO**, C. (2016), *Financial Reporting and Social Media: an Interpretative Model*, *Financial Reporting*, 2, pp. 79-112.
15. RAMASSA, P., & **DI FABIO**, C. (2016), *Social media for investor relations: a literature review and future directions*, *International Journal of Digital Accounting Research*, 16, pp.117-135.
16. **DI FABIO**, C. (2016), *Informativa obbligatoria e crisi: un'analisi dell'informativa richiesta alle società nella blacklist Consob*, *Rivista Italiana di Ragioneria ed Economia Aziendale*, 9-10-11-12, pp. 404-421.
17. **DI FABIO**, C. & MOTTA, L. (2016), *External auditor ed earnings quality nel settore bancario*, *Amministrazione e Finanza*, 11, pp.36-42.
18. **DI FABIO**, C. (2016), *Jacob Dahl Rendtorff - French philosophy and the social sciences*, Book review, *Nordicum Mediterraneum*.
19. **DI FABIO**, C. (2016), *Baruch Lev and Feng Gu – The end of accounting and the path forward for investors and managers*, Book Review, *Financial Reporting*, 2, pp. 113-121.
20. **DI FABIO**, C. (2015), *Costi di vivaio delle società calcistiche: gli effetti della riforma del codice civile*, *Bilancio e Reddito*, 20395566.
21. RAMASSA, P. & **DI FABIO**, C. (2015), *I social media nella comunicazione finanziaria: un'indagine nel settore automotive*, *Amministrazione e Finanza*, 11, pp. 38-44.
22. **DI FABIO**, C. (2015), *Un'analisi empirica sulla valorizzazione e la gestione della funzione IR nel sito web*, *Amministrazione e Finanza*, 4, pp. 42-49.
23. **DI FABIO**, C. (2015), *La comunicazione finanziaria sul sito web aziendale*, *Amministrazione e Finanza*, 1, pp. 37-44.

Papers Presented and Accepted at Conferences

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- **DI FABIO**, C., QUAGLI, A (2019), *Disclosure on judgements and estimation uncertainty under IFRS: a multidimensional framework*. Presented at:
 - X Financial Reporting Workshop, Torino, 20-21 June 2019;
 - XXXIX AIDEA Conference, Torino, 12-13 September 2019.
 - **DI FABIO**, C., *Cui bono? The public interest argument in the European accounting field*. Presented at the 8th EIASM Workshop on Accounting and Regulation, Siena, 27-29 June 2019.
 - SATTÀ, G., AVALLONE, F., **DI FABIO**, C., PAROLA, F., PERSICO, L., VITELLARO, F., *M&As and implied valuation multiples in the shipping industry*. Presented at the IAME Conference, Athens, 24-28 June 2019.
 - **DI FABIO**, C., AVALLONE, F. (2018), *Business model in accounting research. A literature review*. Presented at:
 - 2nd Business Model Conference, Florence, 6-7 June;
 - IX Financial Reporting Workshop, Bologna, 14-15 June.
 - CAVALLETTI, B., DAPUETO, G., **DI FABIO**, C., PAOLI, C., POVERO, P., RAMASSA, P., VASSALLO, P., (2017), *A proposal for environmental reporting of Marine Protected Areas*. Presented at the AIQUAV Conference 2017, Florence, 30 November - 2 December.
 - RONCAGLIOLO E., **DI FABIO** C., AVALLONE F., RAMASSA P., (2017), *The Effects of XBRL adoption:*

a literature review. Presented at the 11th European Conference on IS Management (ECISM), Genoa, 14- 15 September.

- **DI FABIO, C., RONCAGLIOLO, E., AVALLONE, F., RAMASSA, P.,** *XBRL implementation in the European Union: An analysis of comment letters to ESMA's consultation paper*. Presented at the 14th Conference of the Italian Chapter of AIS, Parma, October 2017.
- **DI FABIO C., RAMASSA P.** (2017), *Banks' income smoothing via loan loss provisions: the influence of the national supervisory system in the European context*. Presented at:
 - XII Workshop on Empirical Research in Financial Accounting, Exeter, 7-9 June;
 - VIII Financial Reporting Workshop, Parma, 22-23 June;
 - EUFIN 2017 Conference, Florence, 31 August – 1 September.
- **RAMASSA P., DI FABIO C.** (2016), *Social media for investor relations: a literature review and future directions*, paper presented at the 13rd conference ITAIS 2016 “ICT and innovation: a step forward to a global society”, Verona, 7-8 October.
- **QUAGLI A, AVALLONE F., RAMASSA P., DI FABIO C.** (2016), *Team play for stretching IFRS in the European enforcement system*. Presented at:
 - European Accounting Association (EAA) Annual Congress, Maastricht, 11-13 May;
 - VII Workshop on Accounting and Regulation, Siena, 7-9 July;
 - EUFIN 2016 Conference, Friburgo, 1-2 September;
 - Sidrea 2016 Conference “Il governo aziendale tra tradizione e innovazione”, Pisa, 15-16 September.
- **RAMASSA P., DI FABIO C.** (2015), *Web-Based Investor Relations and Social Media: Exploratory Evidence and Proposal of a Model*, paper presented at the VI Financial Reporting Workshop, Grenoble, 4-5 June.

Research Projects

- Economia circolare Interreg V-A Francia-Italia ALCOTRA 2014-2020: “CIRCUITO (Ref: 4071/PITEM10.2) Competitività, Imprese e Innovazione. Analisi della collaborazione transfrontaliera intema di Ricerca e Innovazione”
Topic: Circular Economy
Funded by: European Union
Scientific director for the Department of Economics and Business Studies: Francesco Avallone
Role: member of the research team
- Interreg V-A Italia-Francia Marittimo (Maritime) 2014-2020 (2019-2021): “CAMmini e BIODiversità: Valorizzazione Itinerari e Accessibilità per la Transumanza”
Topic: Valorising biodiversity
Funded by: European Union
Coordinated by: Regione Liguria
Scientific director for the Department of Economics and Business Studies: Barbara Cavalletti
Role: member of the research team
- Interreg V-A Francia-Italia ALCOTRA 2014-2020 (2018-2021): “PS5 PITEM BIODIVALP: Valorizzare la biodiversità e gli habitat come fattore di sviluppo dei territori: attuare una governance per la valorizzazione e la tutela attiva e partecipativa della biodiversità transalpina”
Topic: Valorising biodiversity
Funded by: European Union
Coordinated by: Arpal
Scientific director for the Department of Economics and Business Studies: Barbara Cavalletti
Role: member of the research team
- “PwC TOP500” (2018)
Topic: financial statement analysis of major firms in Liguria
Funded by: PricewaterhouseCoopers

Scientific directors: Prof. Alberto Quagli, Prof. Francesco Avallone, Prof. Paola Ramassa
Role: member of the research team

- “EY Barometro della crescita” (2018)
Topic: analysis of corporate growth in Liguria Funded by Ernst&Young
Scientific directors: Prof. Alberto Quagli, Prof. Francesco Avallone, Prof. Paola Ramassa
Role: member of the research team
- Interreg Marittimo IT-FR 2014-2020 (2017-2020): Gestione Integrata delle Reti Ecologiche attraverso i Parchi e le Aree Marine (GIREPAM)
Topic: environmental accounting for marine protected areas
Funded by: European Union
Coordinated by: Regione Liguria
Scientific director for the Department of Economics and Business Studies: Barbara Cavalletti
Role: scientific contributor
- “PwC TOP500” (2017)
Topic: financial statement analysis of major firms in Liguria
Funded by: PricewaterhouseCoopers
Scientific directors: Prof. Alberto Quagli, Prof. Francesco Avallone, Prof. Paola Ramassa
Role: member of the research team
- “L’applicazione volontaria degli IFRS in Italia” (2017) Topic: analysis of voluntary IFRS adopters
Funded by: UHY Bompani
Scientific directors: Prof. Alberto Quagli, Prof. Francesco Avallone, Prof. Paola Ramassa
Role: member of the research team
- “Navigando di bolina – Value award” (2015) Funded by: Ernst and Young and Banca Carige
Scientific directors: Prof. Alberto Quagli, Prof. Francesco Avallone, Prof. Paola Ramassa
Role: member of the research team

Skills

- Software: STATA, SPSS, MS Office.
- Languages: Native Italian, Good English, Intermediate French, Beginner Spanish