

Simona Fiandrino

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Current Position

01/10/2022 – present

Ph.D. Assistant Professor (tenure-track) in Business Administration, Department of Management, University of Turin.

Past Positions

01/07/2020 – 30/09/2022

Ph.D., Research Associate, Department of Management, University of Turin.

01/11/2018 - 30/06/2020

Ph.D., Post-doctoral Fellow, Department of Management, University of Turin.

Research Project: Sustainability reporting and accountability.

Scientific supervisor: Cantino V.

23/07/2019 – 08/08/2019

Visiting Research Scholar, Darden School of Business, University of Virginia.

Stakeholder Seminar organised by Darden's Institute for Business in Society.

11/03/2019 – 27/03/2019

Visiting Research Scholar, Tampere University, Faculty of Management and Business.

Research Project: Stakeholder culture relationships with natural environment.

A.Y. 2019 – 2020

Adjunct Professor of Business, University of Gastronomic Science. Pollenzo.

Lecturer of Business Administration.

Education

01/10/2015 - 30/09/2018

Ph.D. in Business and Management, Department of Management, University of Turin.

Ph.D. Thesis: Non-financial information disclosure in Italy.

Scientific Supervisor: Cantino V.

20/01/2018 – 21/06/2018

Visiting Ph.D. Student, Darden School of Business, University of Virginia.

Research on 'Accountability, corporate responsibility and stakeholder engagement'.

Supervisor: Freeman R.E.

I attended the following MBA course: 'Business Ethics', 'Philosophy and Business', 'Economic Inequality and Social Mobility' (Freeman R.E., Parmar B., Wicks A., Freeland J.).

May 2017

Visiting Ph.D. Student, Darden School of Business, University of Virginia, US.

Research on 'Crisis management and stakeholder theory'.

Supervisor: Freeman R.E.

July 2015

M.Sc. 'Finanza Aziendale e Mercati Finanziari' 110/110, Department of Management, University of Turin.

September 2013

B.A. in 'Banca, Borsa e Assicurazione' 104/110, Department of Management, University of Turin.

Research Interests

The main research interests focus on stakeholder management, sustainability accounting, reporting and accountability. In more details, my academic studies address sustainable managerial practices and sustainability reporting processes as well as stakeholder engagement actions as interlinked with each other in order to turn trade-offs into value creating solutions. This has several practical applications to drive companies towards a more sustainable future. Hereafter my research outputs.

Publications

Academic papers on peer-reviewed journals

- Fiandrino, S., Scarpa, F., Torelli, R. (2022). Fostering Social Impact through Corporate Implementation of the SDGs. Transformative Mechanisms towards Interconnectedness and Inclusiveness. **Journal of Business Ethics** 180, 959-973. <https://doi.org/10.1007/s10551-022-05189-9>
- Fiandrino S., Tonelli A., Devalle, A. (2022). Sustainability materiality research: A systematic literature review on methods, theories, and academic themes. **Qualitative Research in Accounting and Management** Vol. 19 No. 5, pp. 665-695. <https://doi-org.bibliopass.unito.it/10.1108/QRAM-07-2021-0141>
- Gromis Di Trana, M., Fiandrino, S., Yahiaoui, D. (2022). Stakeholder engagement, flexible proactiveness and democratic durability as CSR strategic postures to overcome periods of crisis. **Management Decision** DOI 10.1108/MD-08-2021-1012.

- Fiandrino, S., Gromis di Trana, M., Tonelli, A., Lucchese, A. (2021), The multi-faceted dimensions for the disclosure quality of non-financial information in revising directive 2014/95/EU, **Journal of Applied Accounting Research**, Vol. 23 No. 1, pp. 274-300. DOI 10.1108/JAAR-04-2021-0118
- Fiandrino, S., Tonelli, A. (2021). A text-mining analysis on the review of the non-financial reporting directive: bringing value creation for stakeholders into accounting. **Sustainability**, Vol. 13 No. 2, pp. 763. DOI 10.3390/su13020763
- Devalle, A., di Trana, M. G., Fiandrino, S., Vrontis, D. (2020). Integrated thinking rolls! Stakeholder engagement actions translate integrated thinking into practice. **Meditari Accountancy Research**. Vol. 29 No. 4, pp. 943-965. DOI 10.1108/MEDAR-12-2019-0654
- Fiandrino S., Busso D., Vrontis D., (2019). Sustainable responsible conduct beyond the boundaries of compliance: Lessons from Italian listed food and beverage companies. **British Food Journal** Vol. 121 No. 5, pp. 1035-1049. DOI: 10.1108/BFJ-03-2019-0182
- Cantino V., Devalle A., Fiandrino S., Busso D., (2019). The level of compliance with the Italian Legislative Decree No. 254/2016 and its determinants: Insights from Italy. **Financial Reporting** Vol. 1 pp. 113-143. DOI: 10.3280/FR2019-001004
- Fiandrino, S., Rizzato, F., Busso, D., Devalle, A. (2019). The effect of ownership concentration on non-financial information mandatory disclosure. Evidence from Italy. **Corporate Ownership and Control** Vol 17 No. 1, pp. 79-94. DOI: 10.22495/cocv17i1art8.
- Fiandrino S., Devalle A., Cantino V. (2019). Corporate governance and financial performance for engaging socially and environmentally responsible practices. **Social Responsibility Journal** Vol. 15 No. 2, pp. 171-185. DOI:10.1108/SRJ-12-2017-0276.
- Freeman R. E., Civera C., Cortese D., Fiandrino S. (2018). Strategising Stakeholder Empowerment for Effective Co-management within Fishery-based Commons. **British Food Journal** Vol. 120 No. 11, pp. 2631-2644. DOI: 10.1108/BFJ-01-2018-0041.

Monography and chapter of books

- Fiandrino S. (2019). Disclosure of non-financial information: Evolutionary Paths and Harmonisation to Mandatory Requirements. G. Giappichelli Editore, Torino. ISBN 9788892105263. AIDEA 'Business Administration and Accounting Studies'.
- Civera C., Cortese D., Fiandrino S. (2018). Entrepreneurial Orientation and Family Influence Factors for Sustainable Small Business. First insights from the leading Italian craft beer producer. In: *Maintaining Sustainable Accounting Systems in Small Business* - IGI Global. DOI: 10.4018/978-1-5225-5267-3. ISBN: 9781522552673. 2 citazioni su Google Scholar.
- Cantino V., Devalle A., Fiandrino S., Busso D. (2018) "Paving the path for non-financial information disclosure in accordance with the Italian Legislative Decree No. 254/2016". In: *Nuove frontiere del reporting aziendale. La comunicazione agli stakeholders tra vincoli normativi e attese informative*. Franco Angeli. ISBN: 9788891786876.

Teaching

A.Y. 2022-2023

Co-holder of the courses:

- **Integrated Reporting and Sustainability** (course taught in English). M.Sc. 'Business Administration'. SAA School of Management, Turin.
- **Entrepreneurship and Sustainability in cultural industries and tourism** (course taught in English). M. Sc. Cultural Heritage and Creativity for tourism and territorial development. University of Turin.
- **Business Administration** – with focus on stakeholder management (course taught in Italian). B.A. 'Economia Aziendale'. Department of Management, University of Turin.
- **Business Administration and Accounting** (courses taught in Italian). B.A. 'Amministrazione Aziendale' and M.Sc. 'Amministrazione e gestione digitale delle aziende'. Department of Management, University of Turin.

A.Y. 2021-2022

Co-holder of the courses:

- **Integrated Reporting and Sustainability** (course taught in English). M.Sc. 'Business Administration'. SAA School of Management, Turin.
- **Financial Accounting and Business Administration** (course taught in English). B.A. 'Business and Management'. SAA School of Management, Turin.
- **Business Administration** – with focus on stakeholder management (course taught in Italian). B.A. 'Economia Aziendale'. Department of Management, University of Turin.
- **Business Administration and Accounting** (courses taught in Italian). B.A. 'Amministrazione Aziendale' and M.Sc. 'Amministrazione e gestione digitale delle aziende'. Department of Management, University of Turin.
- **Ph.D. Seminar in the Doctoral Program "Business and Management"** (XXXVII cycle), Department of Management, University of Turin. Lectures on 'Foundations, explorations, and completion of conceptual papers'.

A.Y. 2020-2021

Co-holder of the courses:

- **Financial Accounting and Business Administration** (course taught in English). B.A. 'Business and Management'. SAA School of Management, Turin.
- **Business Administration** – with focus on stakeholder management (course taught in Italian). B.A. 'Economia Aziendale'. Department of Management, University of Turin.
- **Business Administration and Accounting** (courses taught in Italian). B.A. 'Amministrazione Aziendale' and B.A. 'Economia Aziendale'. Department of Management, University of Turin.

A.Y. 2019-2020

Co-holder of the course:

- **Financial Accounting and Business Administration** (course taught in English). B.A. 'Business and Management'. SAA School of Management, Turin.

Holder of the course:

- Business Administration – with focus on sustainability management (course taught in Italian), B.A. Gastronomic Science. University of Gastronomic Science, Pollenzo.

Erasmus+ Teaching Staff.

- Course “**Responsible business practices**” Faculty of Management and Business, Tampere University, Finland.

Tutoring Activities of the courses:

- Business Administration and Accounting, 30 hours. B.A. Amministrazione Aziendale, Department of Management, University of Turin.
- Financial Accounting and Managerial Accounting, 20 hours. B.A. Amministrazione Aziendale, Department of Management, University of Turin.
- International GAAP and Financial Statement Analysis, 70 hours. M.Sc. Business Administration.

A.Y. 2018-2019

Tutoring Activities of the courses:

- Business Administration and Accounting, 60 hours. B.A. Amministrazione Aziendale, Department of Management, University of Turin.
- Financial Accounting and Managerial Accounting, 40 hours. B.A. Amministrazione Aziendale, Department of Management, University of Turin.
- International GAAP and Financial Statement Analysis, 70 hours. M.Sc. Business Administration.
- Management Information System and Internal Control, 84 hours. M.Sc. Business Administration.

A.Y. 2017-2018

Tutoring Activities of the courses:

- Business Administration and Accounting, 30 hours. B.A. Amministrazione Aziendale, Department of Management, University of Turin.
- Financial Accounting and Managerial Accounting, 30 hours. B.A. Amministrazione Aziendale, Department of Management, University of Turin.

Research grants and awards

1. **Research grant** by SIDREA (Italian Academia of Accounting and Business Administration) for the research project title “**Stakeholder engagement and value-creation/risk-sharing partnerships**”. Award equal to 2,500 € for A.Y 2019-2020.
2. **Best paper award** ‘Non-financial information and risk disclosure: compliance levels with mandatory requirements in the Italian market’. Rizzato F., Busso D., Fiandrino S., Cantino V. *Second Risk Management International Conference, October 2018, Turin.*

Other activities

- Research Component of the research team submitting the research grant: PRIN 2022 (under evaluation) Scientific Supervisor: Mio C. Research Project: Fostering sustainability mindset: How non-financial disclosure and corporate risk assessment may drive ESG value creation.
- Scientific Supervisor of the research project titled 'Account(ability) for sustainability' Ricerca locale ex 60% (LINEA A) 16/07/2022 - 15/07/2024.
- Research Associate of the research project titled 'Integrated thinking for corporate sustainability practices' Ricerca locale ex 60% (LINEA A) 16/07/2021 - 15/07/2023. Scientific Supervisor: Rizzato F.
- Research Associate of the research project titled 'IT4CARE - Integrated Thinking for Complementing Accountability and Responsibility within Enterprises' Ricerca locale ex 60% (LINEA A) 17/07/2020 - 16/07/2022. Scientific Supervisor: Cantino V.
- Research Associate of the research project titled 'Internal and external tools for sustainable management' Ricerca locale ex 60% (LINEA A) 19/07/2019 - 18/07/2021. Scientific Supervisor: Pisoni P.
- Track Chair "Innovating for common goods and sustainability" '14th Corporate Responsibility Research Conference 2019'. University of Tampere. 11-13 September 2019.
- Track Chair "Environmental Responsibility". Responsible Business Research Seminar 2019'. University of Tampere, 13-14 March 2019.

Conferences and Seminars

- 2021 Rizzato F., Fiandrino S., Tonelli A., Devalle A. "The level of integrated thinking and reporting and its determinants" 16th Eiasm Interdisciplinary Conference on Intangibles and Intellectual Capital - Non-Financial and Integrated Reporting, Governance And Value Creation, Lille.
Fiandrino S., Scarpa F., Torelli R. "Towards an integrative approach for the Sustainable Development Goals: be(com)ing ethically engaged with stakeholders" GRONEN Reading Group 21 st Session, hosted virtually via zoom
- 2020 Bongiovanni A., Fiandrino S. "Does firm's environmental footprint mitigate the market reaction to COVID-19 uncertainty?" Adeimf Conference 2020, hosted virtually via zoom.
- 2019 Gromis di Trana M., Fiandrino S., Devalle A. "Turning integrated thinking into practice through stakeholder engagement" Pavia Research Workshop Corporate Social Responsibility and Sustainability: Performance management and Reporting, University of Pavia.
Fiandrino S., Heikkinen A., Mäkelä H., Busso D., Kujala J. "Business-stakeholder-nature relations: a comparison between Finland and Italy" 14th Corporate Responsibility Research Conference 2019, University of Tampere.
Busso D., Devalle A., Fiandrino S., Rizzato F. "An empirical inquiry into mandatory compliance and management discretion with non-financial information disclosure: evidence from Italy" Financial Reporting - X Workshop, Department of Management, University of Turin.
Busso D., Devalle A., Fiandrino S., Rizzato F. "The new regulatory adequacy of mandatory non-financial disclosure in Italy: the level of compliance and its determinants" EAA Annual Congress, Parallel session with discussant, Pathos.
Fiandrino S., Busso D. "The Rhetoric of CSR Reports: Decoupling of Policies-Practices and Means-Ends". Responsible Business Research Seminar 2019, University of Tampere.

- 2018 Rizzato F., Busso D., Fiandrino S., Cantino V. "Non-financial information and risk disclosure: compliance levels with mandatory requirements in the Italian market". Second Risk Management International Conference, Department of Management, University of Turin. Best paper award.
Cantino V., Devalle A., Fiandrino S., Busso D. "Paving the path for non-financial information disclosure in accordance with the Italian Legislative Decree No. 254/2016". National Conference SIDREA 2018, Verona.
- 2017 Fiandrino S. "Disclosure and reporting of social and environmental issues" itAIS Doctoral Consortium 2017, Milano.
Devalle A., Fiandrino S., Zerbetto A. "Social Capital as a Risk Mitigation Factor: capturing social goodwill in financial return". In: 7th GIKA Conference Proceedings "Innovation, Knowledge, Judgment and Decision-making as Virtuous Cycles". ISBN 978-84-9152-227-0. Global Innovation and Knowledge Academy (GIKA) 2017, Lisbon.
Civera C., Cortese D., Fiandrino S., Freeman E. R. "Effective stakeholder engagement for supporting co-management of common goods: the need for empowerment, lessons from Torre Guaceto MPA" In: Knowledge Management in the 21st Century: Resilience, Creativity and Co-creation. Institute of Knowledge Asset Management. ISBN: 978-88-96687-10-9. IFKAD 2017 - Knowledge Management in the 21st Century: Resilience, Creativity and Co-creation, St. Petersburg.
- 2016 Cantino V., Cortese D., Fiandrino S. "Social investing. A qualitative framework of social efficiency related to efficiency" European Business Ethics Network (EBEN) Research Conference 2016 - Palermo.
Cantino V., Coni S., Fiandrino S. "Beyond grants: how non-financial supports enhance social entrepreneurship. The case of CRT Foundation". X Colloquio scientifico sull'impresa sociale (2016). Iris Network Istituti di Ricerca sull'Impresa Sociale. ISBN 978-88-909832-3-8. Naples.

Refereeing

Publons profile: *Social Responsibility Journal* since 2017, *Sustainability Accounting, Management and Policy Journal* since 2021, *British Food Journal* since 2021, *Journal of Applied Accounting Research* since 2021, *Management Decision* since 2022, *Euromed Journal of Business* since 2022, *Journal of Cleaner and Production* since 2022.

Third Mission linked to research

- **Scientific Supervisor** of the project on 'ESG investing' in partnerships with State Street Bank International GmbH, Italy. **Lecturer of ESG, sustainable finance, SDGs e Agenda 2030**. April and May 2021.
- Spin-off 'Easy Rail S.r.l. Governance Control Enterprise Risk Management Compliance Audit Performance management' - Smart Advisory App - Cantino V., Devalle A., Rizzato R., Fiandrino S., Bios Management S.r.l.
- Research component of the research project 'FFWD Europe, Interreg Europe' in partnership with Metropolitan City of Turin. 2019
- Student fellow alla "12th EVPA (European Venture Philanthropy Association) Annual Conference 2016", Paris.

Academic Memberships

- SIDREA (Società italiana dei Docenti di Ragioneria ed Economia Aziendale) e AIDEA (Accademia Italiana di Economia Aziendale): since 2017.
- EAA (European Accounting Association): since 2019.
- Academy of Management (divisioni di 'Organizations and the Natural Environment' e 'Strategic Management'), 2021.
- EBEN (European Business Ethics Network): since 2022.
- CSEAR (Centre for Social and Environmental Accounting Research): since 2022.

According to law 679/2016 of the Regulation of the European Parliament of 27th April 2016, I hereby express my consent to process and use my data provided in this CV and application for recruiting purposes.

Turin, November 2022

Simona Fiandrino