***Eleonora Cardillo***

**Personal Data**

Born in Catania, 07.08.1974, resident in Catania via Passo Gravina, 201-95125 Catania - Tel. 3497810032.

**Academic Position**

Assistant Professor of Accounting at the Economics and Business Department of the University of Catania.

Professor of Financial Accounting from academic year 2009-2010 to today at the Department of Economics and Business of the University of Catania.

Professor of Public Accounting from academic year 2011-2012 to today date at the Economics and Business Department of the University of Catania.

Professor of International Accounting Principles and Financial Reporting from academic year 2015-2016 to the academic year 2016-2017 at the Economics and Business Department of the University of Catania.

**Education and training**

- July 1992, Istituto M. Amari di Giarre, Graduation in classic high school (58/60)

- December 1998, University of Catania, Degree on Business Administration (110/110 “cum laude”) - Thesis on Agricultural Economics

- March 1999, University of Catania, Admitted to the Doctoral Programme in Agricultural Economics;

- April 4, 2017, Public competition called by the Ministry of Education, Qualifications for teaching Legal and economic disciplines in secondary school (obtaining the highest marks in the oral exam 40/40)

- March 2002, University of Catania, PhD in Agricultural Economics with the thesis “La determinazione dei margini nella distribuzione dei prodotti agrumicoli freschi”

- Study and research period at the CSEAR (Center for Social and Environmental Accounting Research) - School of Management of the University of St Andrews (Scotland) for a period of four months (July - October 2005) under the supervision of Prof. RH Gray, Professor of Social and Environmental Accounting at St Andrews University and Director of CSEAR.
- English course ("English for General Purposes") at the University of St Andrews (held from 1 August 2005 to 19 August 2005) for a total of 60 hours of learning

- Qualified as Associate Professor, National Scientific Qualification, September 2018.

 **Teaching or research assignments (fellowship)**

- Master / Specialization Courses - Teacher in the Specialization course "Administration and business management", module "Internal audit and management control", promoted by "SABRA - Finance for businesses" in collaboration with the Association of Industrialists of the Province of Catania, from 01-03-2003 to 30-07-2004

- Master / Specialization Courses - Teacher in 2nd level University Master in "Tax Law, Accounting and Budget" - Modules "Settlement Writings" and "Local Authorities" at the University Consortium of Caltanissetta, from 16-09-2004 to 30-09-2005

- University Teaching - Contract professor of the theoretical and practical integrative course on the subject "Accounting and Financial Statements" within the Accounting Course in the Degree Course in Administration and Control for a total of 16 hours, from 01-10-2004 to 30-09-2005

 - Specialized training courses - Teaching assignment on "Inventory and evaluation of assets in public institutions ", addressed to the personnel of the Union of Municipalities " Valle degli Iblei ", organized by Solco s.r.l. (Services for the organization of work and job creation) January 24, 2005

- Teaching and research at foreign institutes - Visiting Scholar at the CSEAR (Center for Social and Environmental Accounting Research) School of Management of the University of St Andrews (Scotland) with the collaboration of the Prof. RH Gray, Professor of Social and Environmental Accounting of the University of St Andrews and Director of CSEAR to develop the research project: "Study and analysis of the methodological and operational paths of environmental and social reporting in the process of evolution of accounting information systems" from 01-07-2005 to 31-10-2005

 - Teachings and research at foreign institutes - Internal seminars on Studies and operational paths of social and social reporting in the process of evolution of accounting information systems for researchers and scholars at the CSEAR (Center for social and environmental accounting research) University of St Andrews (Scotland), from 01-07-2005 to 15-09-2005

 - University Teaching - Contract teacher of the General Accounting course for a total of 60 hours in the Degree course in Economics, Faculty of Economics of Catania, from 01-10-2005 to 30-09-2006

- Master / Specialization courses - Lecturer in the 2nd level University Master in "Tax Law, Accounting and Budget" Modules "Local Authorities" and "Social and Environmental Report", at the University Consortium of Caltanissetta, from 15.10.2006 to 31.03.2007

- Specialized training courses - Teaching assignment by ARES (Research and Development Activities) - Social Cooperative Society, within the "Quality and efficiency in the Public Administration" Project - Training Action, approved and financed by the Regional Project (presented to the Sicily Region under Measure 3.10 of the ESF, Axis III Human Resources). This assignment, aimed at employees of the Municipality of Catania, focused on the following theme: "Executive Management Plan, planning and management control" (120 hours), from 01-02-2007 to 31-05-2007

- Teachings and research at foreign and / or supranational institutions - Teaching assignment in the specialization course in foreign trade - "Expert in internationalization of business" in the form on International Budget, organized by the ICE (National Institute for Foreign Trade), from 01-04-2007 to 30-04-2007

- University Teaching - Contract professor of the General Accounting course for a total of 60 hours in the Business Administration Degree Course, A.A. 2006-2007.

- University Teaching - Contract teacher from 6 October 2008 to 31.10.08 in the Degree Course in Business Administration - Course of Accounting (10 hours); from 01.11.08 as Assistant Professor of Accounting in the Degree Course in Business Administration (50 hours), Faculty of Economics of Catania, from 01-10-2008 to 30-09-2009

- University Teaching - Teacher in the Degree Course in Economics of Accounting (60 hours), Faculty of Economics of Catania, from 01-10-2009 to 30-09-2010

- University Teaching - Teacher in the Degree Course in Economics of Accounting (60 hours), Faculty of Economics of Catania, from 01-10-2010 to 30-09-2011

- University Teaching - Teacher in the Economics Course of Accounting (60 hours) and Teacher in the two-year Specialized Degree Course in “Economics and Management of Public Administration” of Public Accounting (40 hours), Faculty of Economics of Catania, from 01-10-2011 to 30-09-2012

- Master / Specialization Courses - Teacher in the 1st level Master in Sports Management, organized by the University of Catania and Football Catania, lessons on Business management through the financial statements, from 22-03 -2012 to 23-03-2012

 - Master / Specialization Courses - Teacher in the 1st level Master in Sports Management, organized by the University of Catania and Calcio Catania, lecture on Business management through the financial statements. Intangible assets, from 17-04-2012 to 17-04-2012

- University Teaching - Teacher in the Economics Course of Accounting (60 hours) and Teacher in the two-year Specialized Degree Course in “Economics and Management of Public Administration” of Public Accounting (40 hours), Department "Economics and Business" , University of Catania, from 01-10-2012 to 30-09-2013

 - Master / Specialization Courses - Teacher in the 1st level Master in Sports Management, organized by the University of Catania and Calcio Catania, lessons on Corporate management through the financial statements, from 01-03-2013 to 15-03-2013

 - Master / Specialization Courses - Teacher in the Master in Business Administration for small and medium-sized enterprises, organized by the University of Catania and Confindustria of Ragusa, lessons on Accounting logic for the preparation and reading of the financial statements, from 20-03-2013 to 21-03-2013

- Qualifying Courses - Teacher in PAS (Special Enabling Path) - Module "Setting up of accounting method" (10 hours) and "Public accounting" (4 hours), from 01-10-2013 to 30-09-2014

- University Teaching - Teacher in the Economics Course of Accounting (60 hours) and Teacher in the two-year Specialized Degree Course in “Economics and Management of Public Administration” of Public Accounting (40 hours), Department "Economics and Business" , University of Catania, from 01-10-2013 to 30-09-2014

- University Teaching - Teacher in the Economics Course of Accounting (60 hours) and teacher in the two-year Specialized Degree Course in “Economics and Management of Public Administration” of Public Accounting (40 hours), Department of "Economics and Business", University of Catania, from 01-10-2014 to 30-09-2015

- University Teaching – Assistant Professor in the Degree Course in Accounting (60 hours); Teacher in the two-year Specialized Degree Course in “Economics, Policies and Management of Territory” of Public Accounting (40 hours) and Teacher in the Business Administration Degree Course of Accounting (60 hours), Department of Economics and Business ", University of Catania, from 01-10-2015 to 30-09-2016

- University Teaching - Teacher in the Degree Course in Accounting (60 hours); Teacher in the two-year Specialized Degree Course in “Economics, Policies and Management of Territory” of Public Accounting (40 hours) and Teacher in the Business Administration Course of International Accounting Principles and Financial Report (60 hours), Department " Economics and Business ", University of Catania, from 01-10-2016 to 30-09-2017

- University Teaching - Teacher in the Introductory Course of Accounting - Department " Economics and Business ", University of Catania, Academic year 2017-2018

- University Teaching - Teacher in the Degree Course in Accounting (60 hours); Teacher in the two-year Specialized Degree Course in “Economics, Policies and Management of Territory” of Public Accounting (40 hours), Department of Economics and Business, University of Catania, Academic year 2018-2019

- University Teaching - Teacher in the Degree Course in Accounting (60 hours); Teacher in the two-year Specialized Degree Course in “Economics, Policies and Management of Territory” of Public Accounting (40 hours), Department of Economics and Business, University of Catania, Academic year 2019-2020

**Organization or participation as a speaker at national and international scientific conferences**

- Speaker - Annual Congress of the European Accounting Association, presentation of the paper (with Catalfo P., Di Dio G., Ferrari ER, Molina S.) Corporate environmental disclosures on the annual reports of Italian companies from 1997 to 2001 an empirical research , Seville 2-4 April 2003; from 02-04-2003 to 03-04-2003

- Speaker - International Conference on "The museum company from the conservation of value to the creation of values", presentation of the paper (with Ferrari E. R.) The financing systems of museums and the enhancement of the artistic heritage. Two significant examples of the Sicilian cultural reality: the "Casa Museo Verga" and the "Casa Museo Bellini" in the province of Catania, University of Florence, 6-7 November 2003 in Sibilio Parri B. (edited by) "Defining the mission and strategies of the museum ", Franco Angeli, Tipomonza, Milan. ISBN 88-464-5828-1, from 06-11-2003 to 07-11-2003

- Speaker - Annual Congress of the European Accounting Association, presentation of the paper (with Ferrari E.R., Ragusa G., Torrisi B.) District Environmental accountability and the construction of a theoretical model. The Empirical Case of Ceramic Production in the Sassuolo - Scandiano Area and of the Sicilian Production System in Sciacca - Santo Stefano di Camastra - Caltagirone, Prague 1-4 April 2004, in New Directions in Accounting ADEA Research Group International Commitment, Edited by Margherita Poselli , Aracne. ISBN 978-88-548-4542-8, from 01-04-2004 to 04-04-2004

- Speaker - Annual Congress of the European Accounting Association, presentation of the paper (with Caruso G.D., Ferrari E. R.) The implementation of a system of environmental accountability in local governments. The applicative case of the Town Council of Catania, Prague 1-4 April 2004, in New Directions in Accounting ADEA Research Group International Commitment, Edited by Margherita Poselli, Aracne. ISBN 978-88-548-4542-8, from 01-04-2004 to 04-04-2004

- Speaker - EUROPA Conference, session organized by the University of Catania on the theme "Social Reporting in Local Authorities", report presented on The socio-environmental contribution in defining the value of local authorities. A reporting model, Rimini 25 June 2005; from 25-06-2005 to 25-06-2005

- Speaker - 17th International Congress on Social and Environmental Accounting Research, presentation of the paper (with Molina S.), Social reporting in the public sector: the application of a model in an Italian municipality , The Gateway, University of St Andrews, Scotland 5-7 September 2005; from 05-09-2005 to 07-09-2005

 - Speaker - 1st Wookshop on Visualizing, Measuring and Managing Intagibles and Intellectual Capital, organized by EIASM, presentation of the paper (with Molina S.) Social reporting models for local governments: towards a convergence process? Ferrara, October 18-20, 2005; from 18.10.2005 to 20.10.2005

- Speaker - Conference "From Accounting Reporting to Social Reporting in the Public Administration" organized by the Regional Province of Catania, report presented on Social Reporting in Local Authorities: the RENS.E.L. elaborated by the study group of the University of Catania, "Le Ciminiere" Congress Center, Catania, 4 November 2005; from 04-11-2005 to 04-11-2005

- Speaker - Seminar on "Reporting and controls for public administrations. The Italian evolution and the international perspective ", report presented on Evaluating the social performance of local authorities: from formal approach to management logic, The role of social reporting for the management and control of the Local Authority, Faculty of Economics, University of Forlì; 11-12 November 2005; from 11.11.2005 to 12-11-2005

- Speaker - Annual Congress of the European Accounting Association, presentation of the paper (with Catalfo P., Molina S., Di Dio G., Ciurcina C.) Managing and measuring the Intangible asset in cultural organizations: some evidence from an Italian experience, Dublin, 22-24 March, 2006; from 22-03-2006 to 24-03-2006

 - Organization of International Seminar "Does sustainability reporting improve corporate behavior? Wrong question? Right time? ", Speaker Rob H. Gray - (University of St Andrews - School of Management), at the Rectorate - University of Catania, 12 September 2006; from 12-09-2006 to 12-09-2006

- Speaker - International Workshop "The near future of museums. Results and competences ", presentation of the paper (with Catalfo P., Molina S., Di Dio G., Ciurcina C.) Management and control of the intangible heritage in cultural institutions: some empirical evidence in the processes of measuring value in museum companies, Department of Business Sciences, Florence 26-27 October 2006, in Sibilio Parri B. (ed.) "Responsibility and performance in museums", Franco Angeli, Tipomonza, Milan. ISBN 978-88-464-8772-8, from 26-10-2006 to 27-10-2006

- Speaker - IX National Conference of the Italian Society of Accounting History, presentation of the paper (with Poselli M., Catalfo P., Di Dio G.) Historical paths in the development of accounting systems of public institutions: stage and evolution of technical logics accountants of the University of Catania in the period 1600-1700, Perugia, September 2007 in Proceedings of the IX National Conference of the Italian Society of History of Accounting, RIREA 2008. ISBN 978-88-96004-14-2 from 27-09-2007 to 28-09-2007

- Speaker - Conference on "The Counter-Reform on Public Employment", a report presented on Law n. 15/09 and the system of controls in the public administration: reflections on the organizational and management need for coordination and connection with the structure and objectives of management control, Municipality of San Cataldo (Caltanissetta) 15 June 2009from 15-06-2009 15-06-2009

- Chairman at the 5th Annual Workshop on Accounting in Europe, Faculty of Economics, University of Catania, 10-11 September 2009, from 10-09-2009 to 11-09-2009

- Organization of the Third Italian Conference on Social and Environmental Accounting Research, in collaboration with the University of St Andrews, the University of Bologna and the University of Bergamo, Faculty of Economics of Catania 17-18 September 2010. -2010 to 18-09-2010

- Speaker - Conference SIDREA "Business results: meaning, measurement, communication", presentation of the paper (with Molina S.) The quality of voluntary documents in light of the general principles of the IASB Framework, Naples, 1-2 December 2010 from 01-12-2010 to 02-12-2010

- Speaker - XXXIV Annual AIDEA Conference "Companies of services and services for companies: the search for a path of sustainable development to overcome the crisis", presentation of the paper (with Leotta A.) Programming in local public companies as a dialectical process between political and technical logics. Theoretical perspectives and empirical evidence, Perugia 13 and 14 October 2011; from 13-10-2011 to 14-10-2011 - Rapporteur - IRSPM (International Research Society for Public Management) Conference, Contradictions in Public Management managing in volatile times, presentation of the paper (with Leotta A.) The role of information in the interaction between politicians and administrative managers in local governments. Theoretical perspectives and empirical evidence, Rome 11-13 April 2012; from 11-04-2012 to 13-04-2012

- Speaker - V National Workshop of Public Company, presentation of the paper (with Leotta A.) The adoption of the Plan of objectives in the managerial innovation paths of the local public companies: theoretical perspectives and empirical evidence, Sassari 7 and 8 June 2012. from 07-06-2012 to 08-06-2012

- Speaker - Management Control Journal Workshop "Research perspectives in Performance Management", presentation of the paper (with Rizza C.) Accrual accounting and performance measurement in local governments. Theoretical aspects and empirical evidences, Pisa, 23-24 July 2014; from 23-07-2014 to 24-07-2014

- Organization of the Conference on "Emergency work, ludopathy, over-indebtedness-wear", Lions Association and University of Catania, Department of Economics and Business, February 26, 2015; from 26-02-2015 to 26-02-2015

- Speaker - Management Control Journal Workshop, "Performance measures and information and control systems in the new socio-economic environments", presentation of the paper "The organizational routines to investigate managerial innovations in public sector". Evidences from an Italian local government, Catania 22-23 October 2015; from 22-10-2015 to 23-10-2015

- Organization Management Control Journal Workshop, "Performance measures and information and control systems in the new socio-economic environments", Catania 22-23 October 2015. from 22-10-2015 to 23-10-2015

- Speaker - New Public Sector Seminar "Innovations in Public Services", presentation of the paper The organizational routines to investigate managerial innovations in public sector. Evidences from an Italian local government, Business School, University of Edinburgh, 5-6 November 2015; from 05-11-2015 to 06-11-2015

- Speaker - 7th Company Public Workshop - IJPA Symposium: "The Paradigm Shift from Output to Outcome Measures in the Public Sector", presentation of the paper (with Ruggeri D.) Performance measurement innovations in the organisational routines: theoretical insights and empirical evidences from an Italian local government, University of Palermo, 25-27 May 2016; from 25-05-2016 to 26-05-2016

- Speaker - Conference SIDREA "Corporate governance between tradition and innovation", presentation of the paper (with Ruggeri D.), Performance measurement innovations in the organisational routines: theoretical insights and empirical evidences from an Italian local government, Pisa 15-16 September 2016 ; from 15-09-2016 to 16-09-2016

- Speaker - Seminar "The system of controls in local authorities", Order of Chartered Accountants and Accounting Experts of Catania, Catania, 24 June 2017 - FIR Conference Organization "PerBene.IT-Performance, organizational well-being and impact on the territory: reflections on the sidelines of the Madia reform" at the Department of Law of the University of Catania, 28 September 2017

 - Speaker - FIR conference, "PerBene.IT-Performance, organizational well-being and impact on the territory: reflections on the sidelines of the Madia reform", Report on "The Madia reform (Legislative Decree No. 74/2017) and the law n. 150/09: reflections on the organizational and management need for coordination and connection with the structure and objectives of the budget and control system of public administrations ", Department of Law of the University of Catania, 28 September 2017

- Speaker - 3th EIASM INTERDISCIPLINARY WORKSHOP on "INTANGIBLES AND INTELLECTUAL CAPITAL" Value Creation, Integrated Reporting and Governance, presentation of the paper with Baldarelli MG, "Managerial paths of social inclusion in the tactile cultural products: theory and practice", Ancona, ITALY, 21-22 September 2017

- Speaker - 26th EBES Conference, paper entitled MANAGING THE TRANSPARENCY PROCESS IN ITS STRATEGIC, COGNITIVE AND INSTITUTIONAL PERSPECTIVES. MEIJER’S MODEL APPLIED TO ITALIAN LOCAL GOVERNMENT, Prague, 24-26 October 2018.

- Speaker at the VIII WORKSHOP MAGAZINE MANAGEMENT CONTROL, presentation of the paper with Rizza C. and Ruggeri D., The practical relevance of performance measurement in local authorities: case analysis, Ancona 14 June 2019.

- Speaker - 33th EBES Conference, presentation of the paper with Longo M.C. Institutionalization processes and organizational routines in public managerial processes, Madrid, 7-9 October 2020.

- Speaker - EBOR Economics Business & Organization Research Conference, presentation of the paper with Longo M. C., Sustainability models through the revenue management applied to the hospitality industry, 20-22 November 2020.

**Coordination or participation in research groups**

- AIDEA Study Group - Participant in the study and attention group of the Italian Academy of Business Administration on International Accounting Standards IAS / IFRS, Year 2007. Research products: (1) Cardillo E. (2007), "The revaluation and devaluation of the patrimonial elements. Content of the framework. Revaluation of tangible assets (IAS 16-IAS 36). Revaluation of intangible assets (IAS 38 - IAS 36) ", in Study Group and attention of the Italian Academy of Business Economics," Analysis of the effects on the financial statements of the introduction of IAS / IFRS International Accounting Standards ", RIREA Vol. 1, chap. V, Editorial Press, Rome. ISBN 88-85333-65-6. (2) Cardillo E. (2007), "Evaluation models of assets" in the Study Group and attention of the Italian Academy of Business Economics, "Analysis of the effects on the financial statements of the introduction of International Accounting Standards IAS / IFRS ", RIREA Vol. 2, Chapter III, Editorial Press, Rome. ISBN 88-85333-65-6, from 01-02-2006 to 01-11-2007

- PRA 2007 - Participant in the University Research Project on Social and Environmental Reporting in Local Authorities: towards structuring an integrated accounting system for managerial purposes. Scientific Coordinator Prof. G. D. Caruso, Faculty of Economics of Catania Year 2007 - Source: SITO CINECAdal 01-10-2007 al 01-10-2009

- PRA 2008 - Responsible for research in the University Project entitled "Innovative languages ​​and tools for defining reporting and control systems in the public sector", Faculty of Economics of Catania, Code ORCT081172, Year 2008. Source: SITE CINECA dal 01 -10-2008 to 30-09-2010

- National and international collaborations - Participation in the scientific collaboration between the University of Catania, the University of Bergamo, the University of Bologna and the University of St Andrews (Scotland) in the organization of the Third Italian Conference on Social and Environmental Accounting Research (CSEAR) ), Year 2010. Product of the research: Collected volume Arena P., Cardillo E. (edited by), "Social and Environmental Accounting. Research Advances and new perspectives "Aracne editrice, 2012 (pp.1-386), ISBN 978-88- 548-4714-9. Contribution on volume Cardillo E. with Arena P., "Different dimensions of accountability", in Social and Environmental Acc.ounting. Research Advances and new perspectives, Part I Social and Environmental debate, edited by Pasquale Arena and Eleonora Cardillo, Arachne, 2012 ISBN 978-88-548-4714-9, from 01-09-2010 to 01-09-2012

- PRIN 2009 - Participant in the PRIN 2009 research program co-funded by the title The verification of reliability in the financial statement assessments, Head of the Research Unit prof. Gianfranco Capodaglio, Scientific Coordinator prof. Luciano Marchi; period 2011-2013; Source: CINECAdal SITE 01-01-2011 to 01-01-2013

- National and international collaborations - Collaborative activities with the Yunus Social Business Center University of Florence for the project "Pistoia before Social Business City in Italy", 2012-2013; from 10-01-2012 to 10-01-2013

- FIR 2014 - Member of the Research Group winner of the Call for funding of "FIR 2014" research projects, Decree no. 341 Prot. 13120-III-13 of 04.02.2015- Project Code: 9F0163, Project Title PERBENE.IT - Performance, welfare and territory impact: a model (interdisciplinary) for the virtuous systemic implementation in local administrations. Principal investigator: Prof. Gabriella Nicosia. from 04-02-2015 to September 2017

- SIDREA Working Group - Participant in the working sub-group 15) " Public administrations and the Internal Control systems" - SIDREA "Management Control" Working Group - within the subgroups defined in relation to specific environmental, sectoral and corporate governance contexts, from 2015 to today

- Working Group REGION OF SICILY - Contact person of the Department of Economics and Business of the University of Catania on indication of the Rector for the Working Group on the "Process for the application in Sicily of the legislative decree 23 June 2011 No. 118 and its modifications and additions ", 2015.

**Responsibility for studies, scientific researches and research projects**

- Responsible for carrying out the research project "Investigation of the economic and operational dimension of the distribution process related to the Sicilian citrus sector through the determination of distribution margins and the evaluation of the efficiency of the commercial intermediation function" with a duration of 24 months with assignment from the University of Catania the contribution in the field of funding for initiatives of Diffuse Research - Young Researchers Project (year 1999), 1 January 2002, from 01-01-2002 to 01-01-2004

- Responsible for the development of the research program "The evolution of the accounting information system, in relation to environmental aspects" - Research Contract for the scientific sector-disciplinary SECS-P / 07 "Business Administration" for two years at the Faculty of Economics of the University of Catania. Further renewal of the Research Contract: with resolution of the Council of the Faculty of Economics of Catania on 21 January 2005, renewal for an annual Research Contract and in particular from 2 May 2005 to 1 May 2006. Following the deliberation of the Council of the Faculty of Economics of Catania of February 16 and April 20, 2006 renewal of the Research Contract from June 1, 2006 to May 31, 2007. By resolution of the Council of the Faculty of Economics of 19 July 2007 renewal of the Research Contract from 1 August 2007 to 31 July 2008. from 17-12-2002 to 31-07-2008

- Coordinator working group and responsible for the collaboration and results obtained by CUTGANA (University Center for the protection and management of natural environments and agro-systems - University of Catania) in relation to the performance of the collection, report and elaboration of the data to be organized in a database aimed at creating an energy archive related to the buildings owned by the Province of Catania, (winner on 13 February 2003, following the selection call announced on 6 December 2002 on the basis of a program agreement between CUTGANA and the Province of Catania for the appointment of 1 expert), from 13-02-2003 to 12-05-2003

- Scientific responsible for the research project "Study and analysis of the methodological and operational paths of environmental and social reporting in the process of evolution of accounting information systems" held at the Center for Social and Environmental Accounting Research (CSEAR), University of St Andrews, funded from the University of Catania with the obtainment of the contribution on the funds provided by the call for "contributions for study visits abroad of the holders of research grants of the University of Catania" (DR of 14 April 2005 n.3184) , 18 July 2005, from 18-07-2005 to 18-10-2005

 - PON Research and Competitiveness 2007-2013 - Scientific Coordination (assigned on November 16, 2012 with the nomination of Rector No. 108267 / III / 8) for the educational activities of the economic-business area within the University of Catania "Specialized training of managerial, technical-commercial and scientific profiles for the economic enhancement of the BRIT and University research in the Mediterranean area", from 16-11-2012 to 15-11-2013

- Didactic tutor of the training activities within the Pathways to strengthen the employability of young graduates in the regional public administration - Operational Program of the Sicily Region - P.OFSE 2014/2020 Sicily Region.

- Coordinator of the Master in Accounting and Control in Local Authorities, organized by the Economics and Business Department and ANCREL Metropolitan City of Catania, a.a. 2019-2020.

**Direction or participation in editorial or scientific committees**

- External referee for the Azienda Pubblica Journa. Management theory and experience (2012-2013), from 03-03-2012 to 03-03-2013.
- Aracne Editrice - Member of the Scientific Committee of the Book Collection "Studies and Researches of Business Economics" Section "Public Organizations and Management" Section (Accredited AIDEA) from 2015 to today.
- External reviewer for the “Rivista Impresa progetto”- Eletronic Journal of Management, year 2017.
- Reviewer for Euram (European Academy of Management) Conference 2018.

**Awards for scientific and educational activities, attainment of qualifications and affiliation to academies of recognized prestige in the sector**

- Qualifications - Qualified for teaching class Legal and economic disciplines with the passing of the public competition for exams and qualifications for secondary school teachers called by the Ministry of Education (obtaining the highest marks in the oral examination 40 / 40), 04/06/2001. from 04-06-2001 to today

- Qualifications - Achievement of the Ph.D. in Agricultural Economics and Policy with the presentation of the final dissertation written by the title "The determination of margins in the distribution of fresh citrus fruit products", March 26, 2002, from 26-03-2002 to today

- Qualifications - Attribution of n. 1 biennial post-doctoral scholarship, as the winner of the Competition by titles, for the Economics and Agricultural Policy at the Faculty of Economics of the University of Catania, from 11-06-2002 to 10-06-2004

- Qualifications - Enabled to practice as a Chartered Accountant, Faculty of Economics of the University of Catania, Year 2003

- Member of the CSEAR (Center for Social and Environmental Accounting Research), University of St Andrews (Scotland) from 01-07-2005 to 31-07-2006

- Qualifications - Member of the Traineeship Commission for the Degree Course in Economics and for the Economics, Policies and Management of Territory at the Department of Economics and Business of the University of Catania from 01-10-2005 to today

 - Awards and acknowledgments - Commented commentary on the monographic work Cardillo E. "The scientific and cultural assumptions of social accounting in the public sector: the review of the accounting system of local authorities for social purposes", in the Social and Environmental Accountability Journal Vol. 28 (2) by Contrafatto M., University of Bergamo and University of Dundee, September 2008

- Qualifications - Auditor as the registration G.U. N.85 of 31.10.08, D.M. 08.10.08, N. 152497 from 31-10-2008 to today

- Member of SIDREA (Italian Society of Accounting and Business Economics) from 2010 to today

- Member of the IRSPM (International Research Society for Public Management), from 12-04-2012 to 11-04-2013

- Awards - Achievement of the "Best University professor" Award in the Business Administration Master's Degree for Small and Medium-Sized Enterprises, organized by the University of Catania and by Confindustria of Ragusa, from 20-03-2013 to 20-07-2013

- Qualifications – “Reference Teacher” of the Three-year Degree Course in Economics, Department "Economics and Business" of the University of Catania from 01-10-2013 to today)

 - Qualifications - Teaching Tutor of the Specialized Degree Course in Economics, Policies and Management of Territory, Department "Economics and Business" of the University of Catania from 01-10-2013 to today

- Qualifications - Teaching Tutor of the Three-year Degree Course in Economics Department "Economics and Business" of the University of Catania from 01-10-2013 to today

- Qualifications - Member of the Guidance group to promote the training offer

 at the Department of Economics and Business of the University of Catania, from 01-10-2014 to today)

- Qualifications / Qualifications - Responsible for the seminar cycle on “Programming, Management and Reporting in local governments” at the Department of Economics and Business of the University of Catania, from 01-10-2015 to 30-09-2016

- Assignment - Incentive UNA Tantum for permanent professors and researchers for the three-year period 2009-2012, University of Catania, Year 2015 - DR 5405 of 31.12.2014 relating to the call for selective procedures, distinct by roles , by bands and by year, aimed at the attribution of one-time incentives to professors and permanent researchers of the University of Catania for the years 2011, 2012 and 2013, from 01-10-2015 to 30-09 -2016 - Qualifications - Effective member of the Joint Commission of the Department of Economics and Business of the University of Catania with a provision dated December 22nd 2016 n.4593 for the four-year period 2016-2020, from 22-12-2016 to today.

**Specific professional experiences and results in technology transfer**

- Foundation of Chartered Accountants of Catania - Specialized training course - Teacher in the training course on the Accounting of local authorities, organized by the Foundation of Chartered Accountants of Catania, Teacher on "The accounting system of local governments and the Executive Management Plan", 19 June 2009, from 19-06-2009 to 19-06-2009

- Higher School of Public Administration - Specialized training course - Teacher in Advanced Course organized by the School of Public Administration, Teacher on The public accounting system: Concepts, structure, finality, October 7, 2009, from 07.10.2009 to 07.10.2009

- Member of the Public Examinations Commission for the qualification to practice as a Chartered Accountant and Accounting Expert - second session Year 2010, from 01-12-2010 to 30-07-2011

- Foundation of Chartered Accountants of Catania - Specialized training course - Teacher in the training course on the Accounting of local authorities, organized by the Foundation of Chartered Accountants of Catania, Teacher on "Financial accounting and the Reporting in public institutions”, 21 May 2011, from 21-05-2011 to 21-05-2011

- Member of the Public Examinations Committee for the qualification to practice as a Chartered Accountant and Accounting Expert at the University of Catania - Year 2011-2012, from 01-06-2011 to 31-07-2012

- Foundation of Chartered Accountants of Catania - Specialized training course - Teacher in the training course on the Accounting of local authorities, organized by the Foundation of Chartered Accountants of Catania, lecture on "The Executive Management Plan and management by objectives in local governments" and "Introduction to the Report ", 9 March 2012, from 09-03-2012 to 09-03-2012

- Member of the Commission for the admission test to the Specialized Degree Course in Economics and Management of Public Administrations A.A. 2011-2012, from 09-09-2011 to 01-10-2011

- Alternate member of the Board of Auditors of the University Verga Foundation with appointment of Rector No. 122595 of 18.12.2012, from that date to date, from 18-12-2012 to 10.01.2018

- Technical consultant for the activity of scientific coordinator in the activities of Technology Transfer, creation of Spin Off and innovative processes for SMEs, in support of the Capitt (Center for the updating of professions and for innovation and technology transfer) in 'scope of the project "R & D Industry - University Support for Research and Development in Industry, University of Catania, period 2010-2013. from 03-12-2012 to 31-01-2013

- President of the Spin Off Technical Committee of the University of Catania, assigned by Rectoral Decree No. 2210 of 7 April 2010 prot. No. 25133, for the end of the four-year period 2009 / 2010-2012 / 2013 for the evaluation and support in the preparation of the University Spin Off projects, from 07-04-2010 to 06-04-2014

- Order of Chartered Accountants of Catania - Training course - Teacher in the lesson on "The budget system and internal controls in public administrations", Order of Chartered Accountants of Catania, Traineeships course, 15 April 2014, from 15-04-2014 to 15 -04-2014

- Member of the Public Examination Commission for the qualification to practice as a Chartered Accountant and Accounting Professional at the University of Catania - Year 2013-2014, from 01-06-2013 to 31-07-2014

- Member of the Public Examinations Committee for the qualification to practice as a Chartered Accountant and Accounting Professional at the University of Catania - Year 2015-2016, from 01-07-2015 to 31-07-2016

- Order of Chartered Accountants and Accounting Experts of Catania, presentation of the study on "The controls systems in local bodies", within the Training Course of Public Auditors, Catania 24 June 2017

- Higher Education School (SAF) Sicily, established by the National Council of Chartered Accountants and Accounting Experts, Teacher in the course Public organization and accounting, Module 1 - Planning, reporting and managerial tools for public administrations, March / April 2018.

- Member of the Scientific Committee ANCREL Metropolitan city of Catania from 2019 to date.