



## **CURRICULUM VITAE OF MARIA-GABRIELLA BALDARELLI**

**BORN:** Arcevia (AN)- Italy 02.03.1965

**RESIDENT:** Barbara(An)-Italy – 60010 – Contrada F.lli Kennedy, 21.

Married with three children

Religion: Catholic

Languages: English and French

Coordinator of Degree Course in Business Economics- University of Bologna -Department of Management. National Scientific Qualification in sector 13 / B1 - Business Economics, 1st level, achieved in the comparative evaluation launched with Presidential Decree 95/2016 (2019) (m\_pi.AOODPFSR.REGISTRO DECRETI.R.0002175.09-08-2018).

Associate Professor of General and Applied Accounting since 1st of November 2001 at the Faculty of Economics of the Rimini campus which is supported by and depends upon the Department of Management, Bologna University. Full confirmation of appointment has been granted since 1st November 2004.

Full Professor availability in the comparative evaluation of. DD 222 , 20th July 2012.

Ph. D. in Business Administration obtained on 1995 at the “E. Giannessi” Department of Pisa, (7th cycle) presenting the doctoral dissertation entitled: “Il controllo di gestione nelle aziende di produzione di servizi pubblici” (Translation: Management control in public service production businesses) Tutor: Professor Luciano Marchi.

Lecturer in Business Administration since 1st of November 1995 ,and full confirmation on 1998, at the Department of Business-administration Disciplines of the Faculty of Economics of Bologna University, Rimini campus.

Degree in Economics obtained at the University of Ancona, presenting a thesis on: “Verso un bilancio “societale”: prime proposizioni” (Translation: Towards societal financial statements: first observations). Degree Final results: 110 / 110 with honours – Supervising Professor Antonio Maticena.

Nominated expert in General and Applied Accountancy I by the Faculty Council at the Institute of Business Sciences of the Faculty of Economics and Trade of Ancona from 1990 to 1994.

Grant-aided post-graduate assistant with the Gas and Water municipal corporation of Ancona – via Senigallia, 18 – from 1/9/1991.

Passed qualifying examination for the exercise of the profession of Accountant, Auditor and for the teaching of subjects of a technical-professional character at State-run Secondary level Technical Institutes.

Educational summer school for young teachers, organised by the Accademia Italiana di Economia Aziendale (Translation: Italian Academy of Business Economics), in 1993.

Contract Professor on the course of Business Economics at the Faculty of Banking of the University of Macerata in the academic year 1994-1995.

#### KEYNOTE SPEAKER AT INTERNATIONAL CONFERENCES

2019-2nd International Conference on Economics, Business, Finance and Governance (ICEBFG) by Economics and Business Faculty of University of Bandar Lampung- Bali- Indonesia- Dec. 4-5, 2019. Title of the report: "Managerial paths, social inclusion and NBS in Tactile Cultural Products: Theory and practice "(co-author- Prof. Eleonora Cardillo- University of Catania), web-site: <https://icebfg.com/>

2010-Catania-3rd Italian Conference on Social and environmental accounting research- 17th-18th September 2010, organized by CSEAR. Report title: "Some drivers to face new challenges in social and environmental accounting research: theory and praxis."

#### NOMINATION AND PRIZE

2019- Admission and obtained contribution related to the Responsible Innovators Award -V EDITION 2019-with the dissemination activity: Round table Social responsibility, Tourism and gambling: attraction or distraction.  
<http://imprese.regione.emiliaromagna.it/Finanziamenti/rsi/premio-er-rsi-e-contributi-2019-innovatori-responsabili>

2013- New Bulgarian University of Sofia- Bulgaria –Nomination- best paper- per partecipare al “ Award for Scientific Research "Pythagoras" of the Ministry of Education and Science of the Republic of Bulgaria, 2013 in competition for the prize "Pythagoras" of the Bulgarian Ministry of Education in “Category 4”- miglior paper facendo seguito all’attestazione:“ Gives this document stating that in April 2013 the paper “*Implementing sustainability reporting in SGR Group Italy and Bulgaria: challenges of transition from “greenwashing” to relational change using institutional theory*”, Authors: M.G. Baldarelli, M. Del Baldo, N. Nesheva – Kiosseva, was nominated to participate in the Award for Scientific Research "Pythagoras" of the Ministry of Education and Science of the Republic of Bulgaria, 2013 in competition for the prize "Pythagoras" of the Bulgarian Ministry of Education in “Category 4”. Prize for the research team introduced developments in business, 2013”.

Baldarelli M. G. (2014), Del Baldo Mara , Ninel Nesheva Kiosseva, Implementing Sustainability Reporting (SR): (Neo-) Institutional Theory Insights in the Analysis of the SGR Group, Italy and CityGas, Bulgaria, Journal of Modern Accounting and Auditing, ISSN 1548-6583, November 2014, Vol. 10, No. 11: 1067-1104. Paper citato in: Agnes Medinaceli Baldivieso, Lykke E. Andersen, and Ioulia M. Chuvileva, [landersen@inesad.edu.bo](mailto:landersen@inesad.edu.bo) [mailto:landersen@inesad.edu.bo] ; “Global Green Accounting. An annotated bibliography of green national accounting efforts around the world.December 2017. © 2017 Fundación INESAD.[www.inesad.edu.bo](http://www.inesad.edu.bo) .

## COMMITTEES, RESEARCH CENTERS, SCIENTIFIC ASSOCIATIONS and REFEREES

Member of the Editorial Board scientific committee of the following journals: scientific committee: "Economic Research" international journal (UDK 338; ISSN 1331-677X); Social, environmental accountability Journal; editorial board: Review of Innovation and Competitiveness: A Journal of Economic and Social Research (2015) ISSN 1849-8795 (Print); ISSN 1849-9015 (Online); <https://doi.org/10.32728/ric>; scientific committee International Journal of Economics, Business and Entrepreneurship (2017) <https://fet.unipu.hr/ric>; Scientific committee: AlmaTourism since 2019.

Member of the scientific committee of the necklaces:

2019-Series of studies on entrepreneurship and social innovation -MEDALics Research Center of the Dante Alighieri University of Reggio Calabria.

2012 - Economic and business research notebooks: theory and cases - series directed by Prof. Marcantonio Ruisi (University of Palermo) ARACNE (AIDEA accredited and referenced series) (since 2012)

2017 - Editorial committee of the series: Public companies and social entrepreneurship, Franco Angeli-Milan (since 2017).

Member of the following scientific societies: CSEAR (Center of Social and Environmental Accounting Research) (since 2004); EBEN (European Business Ethics Network) (since 2005), AIDEA (Italian Academy of Business Economics) (since 2002); GBS (Study Group for the Social Report) (1998-2016) (SIDREA (Society of Accounting and Business Economics) (since 2006); SISR (Italian Society of Accounting History) (since 2006); SISTUR (Society Italian tourism) (referent for Rimini 2012-up to 2015).

Member of the SIDREA Board of Directors from December 2009 to December 2018 and member of the SIDREA commission for internationalization with the ideation of the proposal: Sidrea International Workshop-initiative funded by SIDREA to promote the internationalization of the associates; member of the working group (SIDREA, AIDEA, SISR) "Gender" - coordinator Prof. Paola Paoloni.

2018/2020-Member of the commission: SISR Social Report.

Member of the Council - Center for Advanced Studies on Tourism (CAST;

<http://www.turismo.unibo.it>) since its establishment and as delegate of the Department of Business Sciences (until March 2021)- University of Bologna; member of the Research Center on Entrepreneurship and Small-medium firms (CRIMPI) - University of Urbino.

2018- Member of the research group of the "Yunus Social Business Center University of Bologna".

Referee for the following journals, books and book chapters (publishing houses): Accounting, Auditing and Accountability Journal, Accounting and Corporate Culture, Business Administration 2000Web; Economic Research; International Journal of Corporate Social Responsibility; International Journal of Social Ecology and Sustainable Development; REDEC - Revista Eletrônica de Economia de Comunhão, Journal of Business Ethics, Social and Environmental accountability Journal; Journal of Management and Governance; Sustainability; Project company; Meditari Accountancy Research; publishing houses: Palgrave, Springer, Aracne; The Mill. He is also a referee for national and international conferences, including the SIDREA conferences; Accounting History Conference; IPAZIA Conference.

## SUPERVISION ACTIVITIES SCIENTIFIC AND ORGANIZATIONAL COORDINATION INTERNATIONAL AND NATIONAL SCIENTIFIC INITIATIVES

2022/23 Scientific and organizational coordination of the 33rd Annual Conference of European Business Ethics Network-EBEN - Poverty, Profit and Ethics in dialogue toward new Business paradigms in different sectors: manufacturing, service and tourism , May 24 – 26, 2023, Bologna University – Rimini Campus 2022-Scientific coordination together with Prof. Mara Del Baldo of the international conference: Place Based Sustainability, Ethics and Spirituality.Call for a New Economy Serving Life.Annual European SPES Conference.May 19-21, 2022, Urbino, Italy.

- 2021- Scientific coordination Thematic Section: Controversial Industries and Tourism: Interdisciplinary Perspectives during Coronavirus Pandemia- Almatourism magazine, n. 23, <https://almatourism.unibo.it> 2021-Coordination and co-editor, together with Prof. Marco Maria Mattei (University of Bologna) of: Liber Amicorum for Antonio Matacena. Milan, Angeli, 2021.

2020 - March 19 Scientific coordination and organization of Sidrea International Workshop-on line-1st Social accounting and accountability in controversial industries and tourism: Interdisciplinary perspective (Accounting, Economics and Ethics in dialogue during Coronavirus Pandemia). Keynote speakers: Prof. Laszlo Zsolnai (Corvinus University of Budapest) - Prof. Knut J. Ims NHH (Norwegian School of Economics) Prof. Emanuela Randon (University of Bologna) Prof. Gianfranco Rusconi (University of Bergamo) Prof. Mara Del Baldo (University of Urbino) Prof. Ninel Nesheva Kiosseva (New Bulgarian University) Sofia

2019-Mentoring NEST project: Network of Education on Sustainable Tourism-December 2019-Cojina, Rania Mechergui.

2019/2020 scientific committee member:

-2020-International conference: Place Based Sustainability, Ethics and Spirituality.Call for a New Economy Serving Life.Annual European SPES Conference.May 21-23, 2020, Urbino, Italy

-2020-international conference: "Challenges and Opportunities of a Contemporary Economy in the Focus of Knowledge and Science", organized by the Faculty of Economy, University of Tirana-28-29 February 2020.

-2019-international convention: 2020 Joint World Conference on Social Work, Education and Social Development, organized by the International Association of Schools of Social Work (IASSW) and International Council on Social Welfare (ICSW) -Rimini 27th June-1st July 2020.

2018-Coordinator, together with Prof. Mara Del Baldo (Univ. Of Urbino) and member of the scientific committee of the international conference: 7th Italian Conference on Social and Environmental Accounting Research "Accounting, Accountability and Society", Urbino, Italy, 20th and 21st September 2018. Member of the Organizing Committee of the IX Financial Reporting workshop - Bologna 14 and 15 June 2018.

AY 2016/17 - Supervisor of the master's degree thesis of Aleksandar Milosavljević's - 1900063383 -activities at University of Bologna- Rimini Campus - during his research for the degree thesis having the title: "Development strategies and destinations management with a sustainable approach ERASMUS + exchange student-from Slovenia ".

AY 2015/16 - Scientific referent for visiting professor at the University of Bologna - Rimini campus (6 months) Prof. Ludmila Pascari - Moldova University.

Promoter and coordinator of International Conference Csear2008- "2nd Italian conference on Social and Environmental Accounting Research"-Rimini il 17-19 Sept. 2008". International Speakers:

Rob Gray( UK), Carol Adams( Australia), Carmen Correa Ruiz (Spain) , in collaboration with CSEAR(Centre of Social and Environmental Accounting Research) Università di St. Andrews-UK- di cui è direttore il Prof. Rob Gray.

2009-Member of the five interdisciplinary editorial committee of: “ Dizionario di Economia Civile”, Città Nuova-Roma. Luigino Bruni e Stefano Zamagni(eds). The objective of taking part of the board is to involve business administration items, such as: entity, accountability, business ethics, social cooperative, value added, etc.

#### VISITING PROFESSOR

2019- 4-7 Aprile, Visiting Professor- New Bulgarian University- Sophia, Bulgaria

2018-Visiting professor- European University of Tirana (Albania)-23-29 aprile 2018.

2018-Visiting professor- Lecture (2h-ing)- Università di Elbasan(Albania)- 31/01/2018-Invitata dalla collega Prof.ssa Ardita Todri.

2017-Visiting professor- ERASMUS + -Teaching staff mobility- Università Statale di Tirana (Albania)- periodo 18- 24 giugno 2017 (8 h lecture-ing).

Visiting professor University of Vlore ( Albania) from 12 to 15 May 2009.

Visiting professor- Teaching staff mobility at the New Bulgarian University of Sofia- Bulgaria from 22nd to 27th November 2010 and from 9 to 12 November 2014; June 2017.

Visiting professor- Lecture-Università di S. Paolo (USP)- Brazil from 28th May -1st June 2011

Visiting professor- Catholic University of Duala and University of Diocese of Buea - Camerun – Africa- 3- 10 february 2012-<http://uidb-cameroon.net/>

Erasmus Integrated Programme in ”CSR in Service Management”- 23-29 August 2014, Lahti, Finland

Visiting Professor La Trobe University- Melbourne- Australia ( campus Bandura)- 24 August- 5 Sept. 2015

Visiting professor- ERASMUS + -Teaching staff mobility- University of Tirana( Albania)- period 18- 24 June 2017.

Visiting professor- Lecture- University of Elbasan(Albania)- 31/01/2018-einvitation by Prof. Ardita Todri.

Visiting professor- European University of Tirana ( Albania)- 23rd-29th April 2018.

#### DIDACTIC ACTIVITY: DOCTORAL PROGRAM, MASTERS OF I and II LEVEL, SUMMER SCHOOL

Member of the Doctoral College in General Management of the Department of Business Sciences

of the University of Bologna since 2019. Member of the Doctoral College of the University of Pisa-Department of Business Economics (from AA 2006 to AA 2010).

Lectures in the PhD School module of the Faculty of Economics "G. Fuà" of the Marche Polytechnic University of Ancona - Curriculum in Business Economics; PhD in Management and Accounting University of Macerata; PhD in Economics and Management University of Urbino; Department of Business Sciences University of Bologna Rimini-Module 6: Programming and Control on the following dates: April 7, 2005; June 9, 2009; May 21, 2010 (3 hours); Member of the commission for the final exam in the AA. 2010/11 in Urbino; in AY. 2011/12 at the Ancona office.

Lecturer in the Doctorate in Business Economics of the University of Urbino-Management Control module (from AA 2011 / 12- 3 hours every AA). Lecturer in the Doctorate in General Management of the University of Bologna (From A.Y. 2015/16 - 2 hours each AA- English language). Member of the committees for the discussion of doctoral theses: University of Bergamo (2005); University of Urbino (7/03/2013; 5/05/2017).

Responsibility for the course of Business Economics at the Master in Production and fashion culture in Rimini, of the faculty of Letters and Philosophy - University of Bologna - headquarters of Bologna in the A.Y. 2002/03.

Lecturer at the Master in Management and Development of Tourist Services of the Faculty of Statistical Sciences - University of Bologna headquarters in Rimini, A.A. 2001/2002.

Teacher of the Management Control Course on the Master in Auditing for the AA. 2004/05. Responsible for the course of Business Economics on the 1st level Master "Market rights and consumption", activated, from the academic year 2002/03: 2004/05, at the faculty of Economics-University of Bologna-Rimini branch.

Responsible for the course of Social reporting tools in tourism companies, on the 1st level Master "Economics and ethics of tourism", activated, by the 2002/03 academic year and in the 2003-2003 academic year at the Faculty of Economics - University of Bologna - Rimini branch.

Lecturer in the course of corporate social responsibility and sustainability (corporate social responsibility) on the international Master: EMCA (European Master on Consumer Affaires) AA. 2009/2010 - University of Bologna - Rimini campus.

Forlì- 26 June 2018- Summer school: Management and reporting of non financial aspects by organizations (25-28 June 2018); lesson (2 hours-English): Territory entities-process to implement social and environmental accounting and reporting.

Supervision activities, in all the courses mentioned, of: Bachelor's thesis, master's degree, university master's project work and doctoral thesis supervision both in Italian and in English.

#### **DIDACTIC ACTIVITIES**

Co-partner in teaching at the course of Business and Public Administration Economics held within the University Degree Course in Statistics and Computer science for corporate management – Rimini campus, academic year 1993-1994.

Contributions in practice lessons related to the subject of Methodologies and Business Quantitative Determinations held by Professor Antonio Maticena in the following University Degrees: Economics and Business Administration, Economics and Management of Tourist Services – Faculty of Economics – Rimini campus, academic year 1996-1997.

Contributions in practice lessons related to the subject of Methodologies and Business Quantitative Determinations held by Professor Marco Tieghi and relative to the Degree course in the Economics of Tourism – Rimini campus, academic years: 1996-1997; 1997-1998; 1998-1999; 1999-2000.

Examination Commission member and cooperation during exams of the courses of: Business Economics (Professor Francesco Lambertini); Methodologies and Business Quantitative Determinations (Professors Antonio Matacena and Marco Tieghi);

Relating to the University Degrees:

- in Economics and Business Administration, Economics and Tourist Services Management and the Degree in Economics of Tourism – Faculty of Economics - Rimini campus, academic years: 1996-1997; 1997-1998; 1998-1999; 1999-2000.

-Examination Commission member and participation in the final examinations of the Course of Analysis and Accounting costs, held by Professor Marco Tieghi, relating to the Degree course in Economics – Faculty of Economics – Bologna campus (2nd cycle) in the academic year 1998-1999.

-Teaching of a module on the course of Business Economics, held by Professor Fortunati and relating to the Degree course in Economics of Tourism – Faculty of Economics – Rimini campus (1st cycle), in the academic years: 1998-1999; 1999-2000.

-Teaching responsibilities on Methodologies and Business Quantitative Determinations course (even-numbered students), on the Economics of Tourism degree course – Rimini campus, in the academic years: 1999-2000; 2000-2001.

-Teaching responsibilities of financial accounting in tourist entities on the Economics of Tourism degree course- Rimini campus, in the academic years: 2001-2002; 2002/2003; 2003/2004; 2004/2005; 2005/2006; 2006/2007; 2007/2008; 2008/2009; 2009/2010

## **2004-2005**

-Teaching responsibilities on the General and Applied Accounting course in the Economics of Tourism degree course of the Faculty of Economics – Rimini campus;

-Teaching responsibilities on the Business Economics course in the Economics and Management degree course of the Faculty of Economics at Rimini;

-Teaching responsibilities on the course: Management Control in Sustainable Tourism, in the two-year postgraduate, 55S degree course: Economics Tourist Systems Management – Economics – Rimini.

AA. 2007/2008- 2008/2009

- Teaching responsibilities on the course : Management Control in Sustainable Tourism in de Prost -degree course on Administration and Auditing - Economia –sede di Rimini.

-Teaching responsibilities on the course: Business Ethics – Facoltà di Economia -di Rimini.

**AA. 2008/2009-2009/2010**

-Teaching responsibilities on the course : financial accounting and financial statement of tourist entities -II level degree on Economics and Management of tourism- Economia –sede di Rimini.

-Teaching responsibilities on the course : Social reporting on sustainable tourism, in the II level degree on Economics and Management of tourism Economia –sede di Rimini.

-Teaching responsibilities on the course : Management and Economy of communion on the II level Degree- University Institute of Sophia- Incisa (Florence) -Italy.

### **AA. 2011-2012**

Teaching responsibilities on the course : Social reporting on sustainable tourism, in the II level degree on Economics and Management of tourism Economia –sede di Rimini.

-Teaching responsibilities on the course : Management and Economy of communion on the II level Degree- University Institute of Sophia- Incisa (Florence) -Italy and : " Corporate social responsibility in tourist enterprises " in Istituto di Scienze Religiose of Rimini.

### **AA. 2012-2013; 2013/14; 14/15; 15/16; 16/17; 17/18**

Teaching responsibilities on the course : financial accounting and financial statement of tourist entities -I level degree on Economics of tourism- campus of Rimini; Managerial accounting for tourist enterprises- Master Degree in Tourism , Economics and Management (english course); Financial Statements, II step of M. D. Administration and control of Enterprise- University of Bologna -Rimini campus(AA 15/16); AA.2017/18 teaching responsibility I mid term course of Management control of tourist enterprises (italian Language)- CLET- University of Bologna- campus of Rimini

### **AA. 2018/2019; 2019/2020**

Teaching responsibilities on the course : financial accounting and financial statement of tourist entities -I level degree on Economics of tourism- Economia –sede di Rimini; Managerial accounting and reporting for sustainable tourism - Master Degree in Tourism , Economics and Management (english course);Management control of tourism enterprises- CLET- campus of Rimini; environmental auditing and corporate social responsibility- Master Degree- RESD- campus of Rimini(Until 2019).

AA. 2020/2021; 2021/2022 - Total hours 180 (for each AA) - Scientific Disciplinary Sector: SECS-P/07; Competition Sector: 13/B1-BUSINESS ECONOMICS - Teaching responsibility for teaching the courses of: General and applied accounting for tourism companies - Degree course in Tourism Economics - Rimini campus (8 credits -60 hours - It.) and Financial statements - Degree course in Business Economics (8 credits -60 hours - It.); Head of module II: Social, Environmental accounting and reporting for sustainable tourism of the course Managerial accounting and reporting in sustainable tourism - Master Degree in Tourism, Economics and Management (6 credits - 30 hours - English language) of the University of Bologna - campus of Rimini; responsible for the first module of the Planning and control of tourism companies course - CLET - Rimini campus (4 credits - 30 hours - IT)

### **2022/2023; 2023/2024**

Teaching responsibility for teaching the courses of: Financial statements - Degree course in Business Economics (8 credits -60 hours - It.); Head of module II: Social, Environmental accounting and reporting for sustainable tourism of the course Managerial accounting and reporting in sustainable tourism /Corporate Social Responsibility - Master Degree in Tourism, Economics and Management (6 credits - 30 hours - English language) of the University of Bologna - campus of Rimini; responsible for the first module of the Planning and control of tourism companies course - Rimini campus (4 credits - 30 hours - IT)

AA. 2023/2024 ; 24/25-Rimini- Campus- University of Bologna-AA. 2023/2024 - Total hours 120 - Scientific Disciplinary Sector: SECS-P/07; Competition Sector: 13/B1-BUSINESS ECONOMICS- Teaching responsibility for the courses: Financial Statements - Degree Course in Business Economics (8 credits - 60 hours- It.); Corporate Social Responsibility in Tourism- Master Degree in Tourism, Economics and Management (6 credits-30 hours-English language) of the University of Bologna – Rimini campus; responsible for module I of the course in Programming and control of tourism companies- CLET- Rimini campus (4 credits-30 hours-IT).

### **DIDACTIC ACTIVITIES ON PHD PROGRAMS, 1ST AND II LEVEL MASTERS AND SUMMER SCHOOLS**

Teaching class of PHD in Business Administration of University of Urbino(from AA 2005/06).  
Teaching class of PHD in General Management - University of Bologna (From AA. 2015/16).  
Commission member for PHD dissertation discussion-University of Urbino (7/03/2013; 5/05/2017);  
Catholic Univesity of H. Antonio of Murcia-Spagna(2018). Partner of PHD board- Business administration dep. -University of Pisa( 2006-2010).

Lecturer in charge of the courses: Accounting and Social Reporting (AY 2020/21); Management Control at the "Economics and Management" degree course at the Sophia University Institute

In charge of Business Economics course in the 1st level Master's degree entitled: “Mercato, diritti e consumo” (Translation: Market, rights and consumption), initiated in 2002-2003 and 2004-2005, at the Faculty of Economics – Rimini campus.

In charge of Instruments of Social Auditing in Tourist-based Companies course, in the 1st level Master's degree entitled: “Economia ed Etica del Turismo” (Translation: Economics and Tourism Ethics), initiated in 2002-2003 and continued in 2003-2004, at the Faculty of Economics – Rimini campus.

Responsibilities on the Business Economics course for the Master's degree course in Production and Fashion Culture in Rimini, Faculty of Letters and Philosophy – Bologna campus – 2002-2003.

Professor on the Management and Tourist Services Development Master's degree at the Faculty of Statistics Sciences – Rimini campus.

Professor on Corporate Social Responsibility on International Master's degree on "Consumers Affaires"-Faculty of Economics – Rimini campus

Lecturer in courses at public and private institutions on topics such as: management control in service companies, the financial statements and the financial statements of companies, Corporate social responsibility and the social balance in the companies, including the School of Civil Economics (FI).

Lecturer: "Social Responsibility Lab" on the Master's Degree in Religious Studies , sacred art and religious tourism-Institute of Religious Sciences "A. Marvelli" AA. 2011/12; 2013/2014; 14/15; 15/16; 16/17; 17/18

Lecturer of Management and Economy of Communion-Degree Course in Master Degree course "Prospects for a culture of unity"-Sophia University Institute (Florence) AA. 2010/11/12.

Lecturer Management Control at the address of Master Degree course "Economics and Management" of the same college-AA. 2012/13; 13/14; 14/15; 15/16; 16/17; 17/18.

Forlì- 26th June 2018- Summer school: Management and reporting of non financial aspects by organizations (25-28 June 2018); lecture: Territory entities-process to implement social and environmental accounting and reporting

## INSTITUTIONAL ACTIVITIES

Coordinator of the degree course in Business Economics from March 2021. Faculty of Economics in Rimini of the University of Bologna: member of the faculty teaching commission for two years and of the tutor and corporate area contracts commission for seven years; orientation committee contact for four years; board member for 3 years; member of the TED-QUAL - WTO assessment process commission for three months; member of the "new regulations" commission for two years. Rimini scientific-educational center: member of the Polo council for three years.

Faculty of Economics in Rimini of the University of Bologna: - Faculty Council of 13 December 2006 appoints the undersigned member of the Orientation Commission, an assignment which has been confirmed by the Faculty council of 17 October 2009 and then by the Council of 17 February 2010 as well as from the Council of June 16, 2010 until the date of termination of the Faculty, or until October 16, 2012. - Faculty Council of December 13, 2006 appoints the undersigned member of the Presidential Council. Office held until February 27, 2008. -Faculty Council of June 10, 2009 appoints the undersigned President of the Commission Commission for the assignment of assignments and contracts (and for the Teaching Tutors) for the Company Area office held until June 13 2011. Other faculty positions: member of the TED-QUAL WTO assessment process commission for three months; member of the "new regulations" commission for two years. Rimini University of Bologna scientific-didactic center: November 2004 October 2007-Representative of the second level degree course in Business Administration and Auditing; November 2007 October 2010 Representative of the Degree Course in Economics and Management; November 2010-October 2012- Representative of the Master's degree program in Tourism Economics and Management. Member of the Rimini Polo Research Commission formalized with Presidential Decree no. 197 of 15/07/2008 until 2012.

Member of the State Exams Commission for the qualification to practice the profession of Accountant and expert accountant for AA. 2012 and 4 previous years-Delegate of the Department of Business Sciences at the Center for Tourism Studies (CAST [www.turismo.unibo.it](http://www.turismo.unibo.it)) - Rimini campus. Member of the commission for the review of the MSc Tourism, economics and Management (TEAM) since 2014 and still in vogue. Since 2016 - Delegate within the "Plotina: Promoting gender balance and inclusion in research, innovation and training" project for the Rimini branch of the Department of Business Sciences and still in vogue. AA. 2015 / 2016- Director of the Master in Business Start-up in the tourism sector- joint 1st level master with University of Bologna and Catholic University of Our Lady of the Good Council of Tirana- Albania. Teacher of the Social Responsibility Course in tourism companies at the same master (18 hours -It). Responsible for the School-Work Alternation Project: Economy and Civil Company with the

Valgimigli Economic-Social High School: October 31 -4 hours of lessons in the ERGO2 classroom and testimony from the cooperatives: La Formica and Akkanto. Responsible for the School-Work Alternation Project with the Panzini Institute of Senigallia (AA: 2017/18).

14 October 2017- REunion- organization of a seminar for the meeting with former students of the degree course in Economics, tourism and management. 2017/2018/2019-Orientation activities - Almaorienta-Bologna, TOLK commission; at the ITIS of Jesi (AN).

2018- orientation activities with the Hotel Institute: "Panzini" of Senigallia. 2018- June 8-Participation in the "Educational Showcase" initiative -Good innovative practices- Bologna.

Referent of numerous ERASMUS and ERASMUS + exchanges. 2018/19 - Participation in the European Researchers' Night with the organization of round tables; orientation activities at the Liceo Medi di Senigallia- January 28 afternoon. 2019-Selection Board for public selection by qualifications and interview for the assignment of n. 1 research grant for carrying out collaboration activities on the research project entitled "EXCOVER - Statistical analysis of the reputation of touristic destinations" launched, on 18/03/2019 at the Center for Advanced Studies on Tourism / CAST of the Alma Mater Studiorum University of Bologna 2018/2020-Member of the tutor and contract commission of the School of Economics and Management of the University of Bologna-Rimini campus.

Program coordinator of Business Economics first level Degree from March 2021

## **RESEARCH ACTIVITIES**

2022/2025

PRIN2022-Prot. 2022STRZYZ- Toward Circular Economy: A Business Model Innovation Perspective- Principal Investigator: Prof. Paolo di Toma- Università di Modena e Reggio Emilia. M.G. Baldarelli Associated investigator, among other, of University of Bologna Unit.

Research on: "The implementation of the drivers of social, ethical and environmental sustainability in small businesses in the Emilia-Romagna Region" with a collaboration agreement between: The Department of Business Sciences Unibo-DISA-. The University of Parma and the University of Modena and Reggio Emilia - research group: Prof. Federica Balluchi - University of Parma; Prof. Katia Furlotti – University of Parma; Prof. Maria-Gabriella Baldarelli – University of Bologna; Prof.ssa Patrizia Petrolati- University of Bologna; Prof. Stefania Vignini-University of Bologna; Prof. Arianna Lazzini – University of Modena and Reggio Emilia; Prof. Paolo Di Toma - University of Modena and Reggio Emilia.

**2021/2022**

Research on: PANDEMICS AND CHANGES IN TEACHING AND IN THE CONTENT OF ACCOUNTABILITY AND ACCOUNTABILITY COURSES (CSEAR Network Italy). The research aims to investigate, through the analysis of the literature and the administration of a questionnaire to students, the variations that have been found in the methods and contents of the teaching of the aforementioned discipline. Partner University: University of Trento, University of Urbino and the University of Bologna, who signed the agreement, coordinator Prof. Baldarelli.

Collaboration agreement approved by the partners with the Department of Business Sciences - Univ. Bologna.

Research on: “Research itineraries on active citizenship and populism: accountability and interdisciplinary approaches”. Sophia University Institute: CENTER FOR RESEARCH IN POLITICS AND HUMAN RIGHTS (Florence). Coordinators: Prof. Baldarelli and Prof. Antonio Maria Baggio. Collaboration agreement approved by both partners (Department of Business Sciences and CRPHR) in 2019

**2017/2020** - EXCOVER-EXPERIENCE, DISCOVER & VALORISE HIDDEN TREASURE TOWNS AND SITES OF THE ADRIATIC AREA-Interreg Programme:Interreg V-A Italy-Croatia CBC Programme 2014-2020-Project Acronym: EXCOVER-Name of Project Partner: ALMA MATER STUDIORUM – UNIVERSITA’ DI BOLOGNA. Reputation Analysis models and preparation of the cross border report. Capacity building seminars to the local community, focus group and meetings participation

**-1991-** Research on the characteristics and importance of production surplus statement in the small and medium-sized business, coordinated by Professor Antonio Maticena.

**-1992-** Theoretical and practical research into the reporting method in local authority companies, coordinated by Professor Giuseppe Farneti.

**-1993-** Theoretical and practical research into new systems of analytical accounting, and particularly into “new” calculation methods of product cost (activity-based costing) in the small to medium-sized business, coordinated by Professors Giuseppe Farneti and Stefano Marasca.

**-1994-** Research into the quality of auditing in public companies, coordinated by Professor Luciano Marchi.

**-1995-** Research into management control in companies which provide public services, coordinated by Professors Antonio Maticena and Luciano Marchi, culminating, first of all, in the doctoral dissertation and, later, in the publication of the first monograph.

**-1996-** “Osservatorio sui bilanci dei comuni della provincia di Rimini” (Translation: Observatory of the local authority budgets in the Province of Rimini), for analysing the final statements of accounts of the Province municipalities from 1992 until today. The research, which is supported by the (Italian) Home Office, has the aim of pinpointing, in the first phase, the changing of the relationship between incomings and the outgoings of the local authorities which are part of the Province of Rimini and is moreover aimed, in its second phase, at calculating, by using meaningful indicators, the impact of the activities of the local authorities upon the area in which they operate. Prof. Antonio Maticena e Prof. Attilio Gardini and Baldarelli as coordinator for the faculty of Economics - Rimini Campus.

**-1997-** Research on analysis of the management circuits, the information system for management control and the budgetary information-accounting system of Italian and international tourist agencies and tour operators. The research aims to, on the one hand, study the evolution of roles that these companies have assumed through time, on the bases of environmental change and especially in relation to the evolution of information technologies and how this has meant a progressive passage from the organisational phase of the trip, to the phase of advising the tourist himself. Besides, the research project has the aim of combining this evolution with the role which the intangible resources assume in the management of these companies and which ways of

representation are in the summary accounting records: managerial and required by the law . The scientific point of reference for the work is Professor Antonio Matacena. The initial results of the research work have been published in an essay on operational circuits, management schemes and financial yearly statement of such companies, in the course of the year 2000.

**-1998-** Research concerning the preliminary aspects which regard the evaluation phase of the “Osservatorio sui bilanci dei comuni della provincia di Rimini” (Translation: Observatory of the local authority budgets in the Province of Rimini). This second phase, has the objective of pinpointing a **reading key** of the local authorities' financial accounts throughout the Province of Rimini, which allows us to understand the impact of local authority activity on the Province, while paying attention to the measures of budget behaviour of the public body. Measures which express strategic choices. Besides, the research work aims to highlight, as relating to the context at hand, specific **indicators** directed at better interpreting impact, upon the area, in terms of satisfying the quality of needs, through the analysis of combined budgets in various, similar local authority areas. Prof. Antonio Matacena e Prof. Attilio Gardini and Baldarelli as coordinator for the faculty of Economics - Rimini Campus.

**-1999-** Research directed at analysing and verifying the applying of the Economy of Sharing throughout tourist companies and, particularly, at identifying the most appropriate information instruments for the management control of such kinds of businesses including in it also those “particular” ethical aspects, which influence their management. The research work is coordinated by Professors Antonio Matacena and Lia Varia Fortunati while collaborating with Professor Linda B. Specht of Trinity University, Texas, USA.

**-2000-2002-** Former government-funded “40%” research- PRIN – Universities involved: the University of Siena (Professors Angelo Riccaboni and Roberto di Pietra) – the University of Verona (Professors Giuseppe Bruni, Giuseppe Ceriani and Bettina Campedelli) – the University of Bologna (Professors Gianfranco Capodaglio, Antonio Matacena and Paolo Bastia) – regarding the harmonising of auditing principles throughout Europe for those countries that have applied for membership of the EU – national scientific coordinator is Professor Gianfranco Capodaglio. In particular, we were interested in the harmonisation of the annual financial statement of Slovakia and it involves certain Professors from the University of Bratislava: Professors Ana Slosarova and Renata Yurikova.

**-2000-2003-** “Osservatorio sui bilanci dei comuni della provincia di Rimini” (Translation: Observatory of the local authority budgets in the Province of Rimini) research – scientific coordinator Professor Attilio Gardini – which flows into the analysis of the social effectiveness of services provided by the municipalities of the Province of Rimini, with analysis in the field of the degree of usage of social responsibility within the municipalities themselves.

**-2002-2005-** Scientific responsibility for the Faculty of Economics-Rimini of Project: "E-equal Observatory on Social Economics". The project represents one important portion of the main E-Equal project that EU financed to the Province of Rimini. The project proposes a careful analysis of demand and offer of labour especially for disadvantaged subjects, in the broadest sense of the word, in order to create, in three years, new labour opportunities, even the ad hoc constitution of new business, for those subjects with different abilities throughout the area of the Province of Rimini. The project, for which the undersigned is in charge for the Faculty of Economics, was initiated at the beginning of July 2002 and lasts for three years. Following the project, various factors of Civil Economics in the Province of Rimini were analysed, among which are: the social cooperatives, the Volunteer associations, the foundations, even some Italian and international best practice

businesses. There is one specific resource dedicated to the project : Phd students coordinated by Baldarelli.

**-2004-** Former university-funded “60%” Research – scientific point of reference Professor Maticena – on the analysis of businesses which are part of the Civil Economics as an open category: mission, governance and accountability. The project has the aim of analysing, from the viewpoint of theory and empiricism, the businesses that take part in “Civil Economics”, both private and public businesses, singling out the characteristics of what makes a business so, wherever necessary, and focusing their specific characteristics in defining objectives, in the methods of governing as well as in the methods of external accounting. Such an economic “category”, as things stand at the moment, includes two great types of business: the NPO (non profit-making organisation) and those businesses that participate in the Economy of Sharing in Freedom, characterised by being profit-making companies, numbering approximately 750 throughout the whole world.

**-2004-** Research: “Il passaggio dall'etica oggettiva all'etica strategica: il ruolo dell'accountability” (Translation: The passage from objective ethics to strategic ethics: the role of accountability) – person in charge is: Professor Baldarelli. The aim of the project is to reflect upon the passage from objective ethics to strategic ethics, primary element to be able to prevent situations that we have talked about a little beforehand. Such a passage is to be analysed using theoretical and empirical investigation. Theoretical investigation includes searching through national and international business literature in order to understand if this type of passage is considered a necessity and, also, to what extent is this phenomenon displayed. Field analysis, already preliminarily started by way of my first degree thesis, aims at verifying the existence of such issues, especially in reference to the role of accountability in the business. The theoretical and empirical analyses are directed towards verifying the consequences of such behaviour on the accounting instruments, whether compulsory or voluntary, in the various stages necessary to plan them, not forgetting the important passage that is taking place in the acknowledgement of international accounting principles as guide for preparing summary accounting records. Research is financed by Polo of Rimini .

**-2005-2007-** Research on the implementation of social responsibility in Civil Economics businesses. The aim of the project consists in analysing the degree to which social responsibility has been put into operation in Italian businesses, by way of analysing the passages which have come true, from the theoretical point of view on a national and international level, verifying, on an empirical level, the degree to which social responsibility as strategic quality has been put into operation. The research work will be carried out, from a theoretical and empirical point of view, upon the methodologies through which social responsibility is weaved into the definition of aims and objectives, into the methods of governing and external accounting prevalently in the profit-making businesses, but also too in the NPOs, and how this leads to eventual changes in the strategic procedure of businesses. Theoretical and empirical analysis are aimed at verifying the consequences of such behaviour upon accounting instruments, whether they be obligatory or voluntary, in the various stages necessary to plan them, never forgetting the important passage that is taking place in the acknowledgement of international accounting principles as guide for preparing summary accounting records. The research also foresees a further stage, which happens at the same time as the first one, I mean, a parallel analysis of how the Libro Verde (Green Paper) is put into action in businesses that already belong to a “socially responsible” project, like those ones that take part in the Economy of Sharing. The project, with its aims thus formulated, looks to, in the future, involve other European and American universities, in order to compare the strategic implementation of social responsibility in different business sectors and cultures. National scientific coordinator – Professor Antonio Maticena (University of Bologna), other universities involved: the University of Bergamo (Professor Gianfranco Rusconi); the University of Catania (Professor Margherita Poselli

and Professor Pasquale Arena); the University of Bologna – Rimini campus (Professors Claudio Travaglini and Maria-Gabriella Baldarelli).

**-2005-2006-** Research on: Social responsibility and Church Social Doctrine in defining business mission, governance and accountability. This research comes out of the fact that we meet, from the theoretical and empirical point of view, a need to deepen the relationship that exists between social responsibility and Church Social Doctrine, starting from the Catholic Church, since we are rediscovering the importance that business wields while leaning upon an ethical basis. Aims of the project include analysing, in the theory and the practice of businesses, how, at the present time the relationship between Social responsibility and Church Social Doctrine influences the definition of business aims, the practice of government and the practice of accounting / external communication. All this, starting from the area of the Rimini province will be extended to Italy and eventually to other European and extra-European countries. The analysis general method consists in a theoretical recognition of theory and statistical analyses using questionnaires, interviews, business visits, etc. roundtable discussions, meetings and debates. Other universities involved: the University of Bologna (Professors Stefano Zamagni and Maria-Gabriella Baldarelli; the University of Milan Bicocca (Professor Luigino Bruni); the S. Tommaso Catholic University of Rome (Professor Helen Alford); the University of Minnesota (Professor Michael Naughton); the University of Kiev (Professor Mark Sorokin).

-2005-2006 -Research italian coordinator about research project: "IFRS/ IAS implementation in SMEs in Italy and in Croacia", along with University of Urbino- Prof.ssa Paola De Martini and with Unviersity of Pola (Croacia)- Prof.ssa Lorena Mosnja Skare.

-2005-2006- Research analysis of entiity aggregations and differences with industrial pole of Economy of communion project . This research will involve other University , such us : Napoli Federico II ( Dott.ssa Caterina Ferrone), Università di Cagliari ( Dott. Giuseppe Argiolas), Università di Padova ( Dott. Giampietro Parolin).

**-2006-2008-** Degree of application of corporate social responsibility in Rimini area, starting from the government project CSR-SC . Methodology is based on research cases, questionnaires, content analysis. This research is supported by the Chamber of commerce of Rimini and there is one jounge scholar that will specifically involved. The Yourng scholar is supervised By Baldarelli.

**--2007-2008** Research and teaching cases of application of Business ethics practices,among them the case of Loppiano Prima, cooperative located near Florence ( Italy)- Incisa Valdarno. this research has the objective to study How this entity responded to solve some ethical dylemmas in its process of decision making using an orientation model deriving from the Charisma of Unity. This research involves: Uiverity of Napoli( Dott.ssa Caterina Ferrone), Cagliari( Prof. Giuseppe Argiolas) e Padova ( Dott. Giampietro Parolin) and some international University, such us : Minnesota( Prof. Michael Naughton); Di Kyiv( Prof. Mark Sorokin).

2007-2008- Research about sustainability of tourist entities starting from Social and environmental accounting point of view. this research involves the study of responsible and sustainable tourism in Arab Countries. The objective is to explore new accounting and measurement tools that will be able to involve sustainability and responsible behaviours.

**2006-2009** Research promoter and coordinator of the project: " Accountability models of private foundations". The objective is to develop national and international analisys about literature and best practices of private foundations' accountability. The project is involving : Prof.ssa Lorena Mosnja Skare( Università di Pola-Croazia) and the Centre for Social and Environmental

Accounting Research-School of Management, Gateway Building-.University of St Andrews-St Andrews- Fife, KY16 9SS,Scotland. This research is developing along with the collaboration 50% financing of Fondazione S. Giuseppe per l'aiuto materno ed infantile of Rimini and 50% by the University of Bologna of PHD young scholars, that is under the scientific supervisor of Prof.ssa Baldarelli.

## **2009-2011**

-Research about "Accounting in Religious organizations at the end of 1700". The objective is to narrate the history of Monastery of S. Maria Maddalena( Serra d' Conti -Ancona-Italy) using bookkeeping. This research is involved in Accounting and religion scientific debate and in the carismata vision of the accounting history.

-Research about relationships among: " Stakeholder Theory, corporate social responsibility and Reputation. This research is coordinated by Dott. Sabrina Gigli. The objective is to analyze relationships among the three research areas above mentioned and to define reputation measurement tools using RQ( Reputation Quotient) index. this research is made using deductive method and inductive too. The case involved is The Consorzio Piccoli Alberghi di Qualità of Rimini- Italy.

-Research on : " Management of cultural and heritage organizations in different perspectives of value"- AIDEA 's scholars groups. National chairs: Prof.ssa Barbara Sibilio Parri( Univ of Florence) and Fabio Donato( University of Ferrara). This research has the objective to examine mission, governance and accountability of museum systems and the accessibility of cultural products especially for blinds. We analysed: the Museum system of the Municipality of Ancona-the Omero Museum and the Tactile Park of Catania- Italy. The research is involving Doct.Eleonora Cardillo- Univ. of Catania.

## **2011-2012**

-Research about: " Civil Economy and Social and environmental accounting". The research had the objective to study the impact of Philosophy and economic theories on social accounting. Empirical analysis is involving cases , such as:consorzio Piccoli Alberghi di Qualità di Rimini and Economy of Communion enterprises.

-Research coordinator about "Governance of Ideal motivated organizations that take part of a network". This research has the objective to define some organizational , measurement and accountability criticalities of these enterprises. This research is developing along with money sustain and collaboration of Mosaic Consortium of Rimini-Italy and involves Dott. Francesco Maria Barbini- University of Bologna too.

-Research about organizational impact of sustainability report making process of public utilities enterprises in Italy and in Bulgaria. Scientific coordinator: Prof.ssa Baldarelli. This research involves the analysis of national and international literature and the case study of SGR( Rimini gas Society) and City Gas-Bulgaria. It is involving the University of Urbino- Dott.ssa Mara Del Baldo and the New Bulgarian University –Prof.ssa Ninel Nesceva Kiosseva. This research is sustained by SGR Rimini.

-Research about the institutional step of S. Joseph Foundation for maternity and children help using the "Pink accounting" orientation, id est to analyse bookkeeping and financial reporting data and to see women's role in the first years of activities of this organization that on 2010

celebrated 100 years of activities. The coordinator is prof.ssa Baldarelli and is developing along with Dct. Mara Del Baldo of University of Urbino.

-Research about social, ethical and sustainable accounting and reporting of Credit cooperative banks. The research is promoted and coordinated by Prof. Baldarelli. This research has the objective to analyse the criticalities of the social accounting process using national and international literature review and using one case: the Rimini Bank, in wich to apply one model that can be able to consider both tradition and innovation. In this research are involvedi: prof. Antonio Matacena and Dott.ssa Sabrina Gigli and it is y financed by Banca di Rimini.

## **2012-2014**

Research about “relazional tourism in Mediterranean Sea”- national coordinator: Prof. Marcantonio Ruisi- University of Palermo. The Unit of Bologna-coordinato Prof. Baldarelli has the objective to analyse relationships of enterprises and networks that are involved in religious tourism and to identify the different categories of them. In the same phase, we will consider relational dynamics implications about mission, governance and accountability of enterprises taking part of networks. We will use the results deriving from the state of the art of the analysis too. At the same time, we will analyse literature about the appropriate method of measuring the reputation of one enterprise taking part of religious tourism network and the network too. We will start by Reputation Quotient (RQ) instrument and the implications with relational variables involving the company and the network. This research is involving: Dott. Sabrina Gigli of the same Univerisity; Dott. Mara Del Baldo- University of Urbino; Prof. Lorena Mosnja Skare- University of Pola –Croazia; Prof. Francisco Rodriguez De Prado- University of Vigo-Spagna.

-Research about the spreading of social and environmental accounting and accountability in SMEs of Rimini Territory: “ VERSO Project”. The research will study the implementation of some siplified Social and environmental reporting models, that can be useful for SMES. The research involves the Chamber of commerce of Rimini, Accounting Professions' Board and Children of the world association.

-Research about the de-volution of IFRS implementation in the financial statement of italian enterprises and relative relationship with the “Integrated reporting”. The research involve one PHD Young scholar-supervisor prof. Baldarelli.

## **2015/16**

Scientific research on the contribution of Italian scholars in accountancy from the seventies to the present day. The methodology of analysis begins with the measurement of the contributions on the Italian Journal of Accounting and Business Administration (RIREA) and continues with an analysis of the contents of these contributions. In addition we will analyze some figures of Italian scholars and the contribution of scholars in the academies and universities.

-Research On the development issues of social accounting as an engine of development of relational economic and social system. The research involves the development of a blog on the site of CSEAR and administration of a questionnaire. The research relies on the participation of Prof. Mara Del Baldo University of Urbino.

-Research On the prevalence of accounting and environmental balance in several European countries, including Portugal, Bulgaria and Moldova. The research aims to analyze the current

situation in terms of theoretical and empirical in the different countries involved.

-Research about integrated reporting in tourism companies through examples of excellence.

-Research about the implementation of Virtuous and Vicious inside of enterprises, along with University of Urbino and SGR Rimini.

2016/17

-Research about Accountability and Management control of charismatic enterprises in Hospitality Industry.

-Research about legitimacy theory and accountability and implementation on enterprises that act in gambling activities.

-Research project about the implementation of dialogue, trust and reciprocity in enterprises governance and accountability. Research financed by La Ginestra Association- Rimini.

2017/2019

- Research project: "Risk management in Albania in SMEs". The project involves a budget analysis of Albanian small and medium enterprises and the assessment of the investment risk in that country. The research also develops with the PhD thesis of Dr. Todri Ardita-University of Elbasan and Catholic University of St. Anthony of Murcia-Spain, of which he is supervisor.

- Research project on the contribution of "Feminist Economics" to the critique of the mainstream in Business Economics and Accounting. This research considers the theory of the company that underlies Integrated Reporting as a starting point to develop the theoretical analysis of the current state of the art of Italian business studies and proposes to provide a constructive contribution to the ongoing debate. Participants in the project: Angela Magistro and Antonietta Cosentino (La Sapienza University of Rome); Mara Del Baldo (University of Urbino).

- Research project on the new paradigms of Civil Economy and their application in Albania. The research project aims to analyze, through focus groups, the impact on companies of new dimensions of business management that emerge from the civil company. The Research Project also avails itself of the training of Albanian entrepreneurs for the business start up development in the field of Civil Economy and of communion as per the convention approved by the Department of Business Sciences of the University of Bologna, in 2017.

- Research project on the aspects of the contribution of accounting tools for management control in the tactile poles for the accessibility to the blind and visually impaired of museum services and connection with NBA (Nature Based Approach). Dr. E. Cardillo (Univ. Catania) participates in the project.

- Research project: Tourism companies in Italy and Albania: administration, budget and revision. Participants: Prof.ssa Ingrid Shuli; Dr. Linda Gjika, Tirana State University.

2016/19

-Research on the theory of social legitimacy and accountability applied to the case of companies operating in the field of gambling and analysis of the SISAL case. The research starts from the

curiosity to highlight how in some sectors it is very difficult to communicate the aspects of company management through financial and non-financial reporting. Furthermore, the analysis of the association has been included in the research: Economiasfelicità which organizes events to raise awareness among the population and companies on the impact of certain types of games on health and on relational goods. The research starts from Italy but has aroused the interest and collaboration of Prof. Christine Cooper-Edimbourg University.

-Research on accountability and management control in "ideal motive" / charismatic companies in the tourist catering sector. The research aims to analyze the administration and control aspects of companies operating in the not for profit sector and in particular, the case was analyzed: Lentil as Anthing - Australia - Melbourne and Sidney.

-Green Bond research through multidisciplinary analysis. Participants in the research: Dr. Giulia Dal Maso and Dr. Alessandro Maresca- Department of Heritage-Univ. Bologna campus Ravenna.

#### INTERNATIONAL CONFERENCE PARTICIPATION (2025-2024-2023-2022-2021-2020)

2025-Rimini - May 27, 2025 - Rimini Campus of the University of Bologna, PRIN2022 Conference - Title: New Sustainable Business Models and Measurement Methods of the Circular Economy: The Business and Economic Perspective. Scientific co-coordinator of the conference: M.G. Baldarelli and paper presentation: Baldarelli M.G., Ceraulo S., Petrolati P., Vignini S., Business Model Innovation in the Circular Economy through the Civil Economy Perspective: Theory and Practice.

2025-Fano, November 6-8, 2025 - XVII SISTUR Scientific Meeting Tourism, Hospitality and Transitions: Rethinking Development Models, Governance, and Cooperation for Sustainable and Regenerative Growth Tourism, Hospitality and Transitions: Rethinking Development Models, Governance, and Cooperation for Sustainable and Regenerative Growth (It/En), paper presentation: M.G. Baldarelli (with E. Cardillo, Univ. of Catania), Identity and Inclusion in Tactile Museums from an Economic and Business Perspective: The Case of the Omero Museum

2024 - April 19, 9th Workshop on Gender Studies, Shaping Tomorrow: Gender Perspectives in a Sustainable World, Faculty of Economics - Sapienza University of Rome – Virtual - Maria-Gabriella Baldarelli - Macarena Paz Velasco Rosales - Feminist Economics, Feminist Accounting and Organizations: Structured Literature Review for Shaping a Sustainable World.

2024 - Ancona, September 12-13, Faculty of Economics "G. Fuà", Polytechnic University of Marche SIDREA 2024 Conference, Sustainable Development, Artificial Intelligence, and Human Capital. Perspectives and Challenges for Business Economics and the Accounting Professions. M.G. Baldarelli (with E. Cardillo, University of Catania) - Social inclusion and technological innovation in tactile museum management: theory and practice.

2024 - Budapest, Hungary-June 20-22, 2024, 20th Anniversary Conference of the European SPES Institute "Spirituality & Business in the Anthropocene Era", Corvinus University, M.G. Baldarelli- "Spirituality, Economy of Communion and Accounting: The Origin of a "Prophecy" and Research Cases".

2024-Siena- 4-6 Sept. 12th Accounting History International Conference. Accounting for arts, culture and heritage in historical perspectives, M.G. Baldarelli and E. Cardillo, Tactile art

accounting and evolution of museum identity towards inclusive perspective. The case of the Omero tactile museum in Ancona.

2024-Piacenza, Università Cattolica, September 16–17, “Shaping the Future through Social and Environmental Accounting”-9th Italian Conference on Social and Environmental Accounting Research (CSEAR Italy 2024). Maria-Gabriella Baldarelli - Macarena Paz Velasco Rosales- Social and environmental accounting education in Latam: fostering sustainable accountability for biodiversity and poverty.

Pola-Croatia-10-11 Oct. 2024, Faculty of Economics and Tourism- 11th FET conference: New Frontiers in Economics and Tourism-FET2024, M.G. Baldarelli (with E. Cardillo, Univ. of Catania) New Technologies in cultural Institutions management and accounting for the inclusion of blind people: theory and practice.

2023- 24-26 May -Rimini EBEN2023 conference - conference scientific and organizational coordinator and paper presentation: Cultural synergies, ethics and territorial development to limit heritage educational poverty: The case of the Temples Valley in Agrigento. Paper with Eleonora Cardillo - University of Catania.

2023- 29 Nov.-1st Dec-13th Annual Australasian Business Ethics Network (ABEN) Hybrid Conference, Macquarie University – city campus (level 24, 123 Pitt Street, Sydney)- Thursday 30 November presentation Maria-Gabriella Baldarelli and Patrizia Petrolati -Pills to reflect on ethics and corporate reporting for stakeholders between paradoxes and perspectives.

2022- 20th May – paper ( with Gianfranco Rusconi- Prof. Emeritus-Univ. of Bergamo): Stakeholder theory (ies) and Economy of Communion in dialogue in place-based fishing firms: one school case,Annual European SPES Conference 2022,Place Based Sustainability, Ethics and Spirituality,Call for a New Economy Serving Life,May, 19-21, 2022-Urbino, Italy.

2022-27th June(on line) -paper: Pandemic and changes in accounting education: theory and practice in Italy(Maria-Gabriella Baldarelli,Mara Del Baldo,Stefania Vignini)-Jubilee Scientific Conference devoted to the 30th anniversary of NBU and the first MBA/BA programmes in Bulgaria- Webinar

2022-21st July-paper (with Gianfranco Rusconi- Prof. Emeritus-Univ. of Bergamo) Stakeholder theory (ies) and Economy of Communion in dialogue, 7th World Congress of the International Society of Business Economics and Ethics (ISBEE 2022) Bilbao 19th-23rd July 2022.

2022-9th Sept -paper: Pandemic and changes in accounting education: theory and practice in Italy (Maria-Gabriella Baldarelli, Mara Del Baldo,Stefania Vignini), Pandemic and post-pandemic accounting and accountability: towards a “new” normal”- 8th Italian Conference on Social and Environmental Accounting Research -(Italian Csear 2022)-8-9 Sept. 2022.

2022-29 Sept (on line)-paper (with Gianfranco Rusconi- Prof. Emeritus-Univ. of Bergamo) Stakeholder theory (ies) and Economy of Communion in dialogue, EBEN Research Conference September 28-29, 2022- Schader-Stiftung, Darmstadt.

2022- OCTOBER 7th -Yunus Social Business Centre Conference in Sustainable and Socially Responsible Finance (2022)- paper: Reflecting on some requisites of sustainable and socially responsible finance in Green Bonds and assurance process: first propositions about the role of accounting providers.

2022 – 19th Nov. Paper (on line): Pandemic and changes in accounting education: theory and practice in Italy (Maria-Gabriella Baldarelli, Mara Del Baldo, Stefania Vignini), -10th INTERNATIONAL SCIENTIFIC CONFERENCE -“MODERN RESEARCH AND TRENDS IN ECONOMICS, LAW AND SOCIAL POLICIES”, November 19, 2022-Elbasan, Albania FACULTY OF ECONOMY-UNIVERSITY OF ELBASAN “ALEKSANDËR XHUVANI”.

2020, 19th May-Sidrea International Workshop-on line-1st Social accounting and accountability in controversial industries and tourism: Interdisciplinary perspective (Accounting, Economics and Ethics in dialogue during Coronavirus Pandemia)

May 19th 2020-2-5 pm. Co-financed project: Responsible Innovators2019 by Regione Emilia Romagna.

2020-4th International Conference Towards Sustainable Development (TSD2020)- "Mother Teresa" University in Skopje-Republic of North Macedonia -online on 18 December 2020- paper: Green bonds and assurance process: first propositions about the role of accounting providers.

2021-(Ninel Nesheva-Kiosseva, New Bulgarian University, Sofia; Maria-Gabriella Baldarelli, University of Bologna, Mara Del Baldo, University of Urbino)-SPES Pre-Conference Online Workshop: Nurturing the Place and its Communities-May 20, 2021, 15.00 - 18.00 CET- <https://meet.google.com/srv-nzbv-jhz>-Pre-Conference Workshop of the Annual European 2022-SPES Conference “Place Based Sustainability, Ethics and Spirituality Call for a New Economy Serving Life”, -Urbino, Italy, postponed to May 19-21, 2022.

2020- 27 maggio -Reggio Calabria- Univ. Mediterranea- 26-28 maggio-Conferenza Internazionale- New Metropolitan Perspectives- 4th International Symposium – Paper con Domenico Nicolò: Toward Nature-Based Solutions (NBS) approach

2020, 19th May-Sidrea International Workshop-on line-1st Social accounting and accountability in controversial industries and tourism: Interdisciplinary perspective (Accounting, Economics and Ethics in dialogue during Coronavirus Pandemia) May 19th 2020-2-5 pm. Progetto co-finanziato dal progetto Innovatori Responsabili2019 della Regione Emilia Romagna

2020-4th International Conference Towards Sustainable Development (TSD2020)- "Mother Teresa" University in Skopje-Republic of North Macedonia -online on 18 December 2020- paper: Green bonds and assurance process: first propositions about the role of accounting providers.

2020- 27 maggio -Reggio Calabria- Univ. Mediterranea- 26-28 maggio-International conference- New Metropolitan Perspectives- 4th International Symposium – Paper with Domenico Nicolò: Toward Nature-Based Solutions (NBS) approach in integrated segment reporting of place-based organizations: between tradition and innovation.

OTHER INTERNATIONAL CONFERENCE PARTICIPATION

-Gorizia-Brda- 24/25/26 April 1997 - International conference Austria, Italy, Slovenia -Tre Culture nella Pubblica Amministrazione a confronto con l'Europa (Translation: Three Cultures in Public Administration compared to Europe ) - Contribution: "Verso uno schema di lettura per il controllo di gestione nelle aziende di servizi pubblici" (Translation: Towards a reading key for the management control in public service companies ).

-Rimini 12 April 2002 - L'armonizzazione dei principi contabili in Europa (allargamento dell'UE e confronto internazionale) - Convegno internazionale (Translation: The harmonisation of accounting principles throughout Europe (enlargement of the EU and international comparisons) - International conference ) - Contribution: "La contabilità ed il bilancio d'esercizio nella Repubblica Slovacca" (Translation: Accounting and annual financial statement in Slovakia ).

-Rome 10-12 September 2004 - "Nuovi orizzonti dell'economia di comunione" -convegno internazionale (Translation; New horizons for the Economy of Sharing – International conference ), Contribution:"Modelli di accountability per le aziende EdC: strumenti informativi "tradizionali" e "nuovi" strumenti?" (Translation: Accountability models in businesses involved with the Economy of Sharing: "traditional" information tools and "new" tools? ).

-Pula – Croazia- 28-30 April 2005, Entrepreneurship and Macroeconomic Management, Paper : "mission, governance and accountability in the "Economy of Sharing" companies: a real combination between entrepreneurship and sustainable development".

- Loppiano (Province of Florence), Italy, 23-25 June, 2005 - Catholic social thought and corporate social responsibility. Concept, convergences, challenges, Paper: "Catholic Social Teaching (CST) and Corporate Social Responsibility (CSR): the accountability role".

-Barcellona(Spagna) Sept. 14-16, 2005, 5th conference on social and environmental accounting research-, Paper : "Catholic Social Teaching(CST) and Corporate Social Responsibility(CSR): the environmental, social, ethical accountability role".

-Bergamo (Italia)- Sept. 14-16, 2006, 1st Italian conference on social and environmental accounting research-; Paper: "New perspectives in inter-company relations, social responsibility (CSR) and social, ethical and environmental accounting in Italy by way of the government CSR-SC project: theory and praxis".

-St .Andrews(UK)- Sept. 3-5- 2007, 19th International congress on Social and Environmental Accounting Research, Paper: (Antonio Maticena- Maria-Gabriella Baldarelli), "Building an accountability of communion at Loppiano Prima: one approach to analyze Italian mutualistic cooperatives and social accounting interactions".

- Pula ( Croatia)-Sept. 27-29, 2007, 4th International Conference on Global Challenges for competitiveness: Business and Government Perspective, Paper: " Managing inter-company relations and corporate social responsibility(CSR) in an highly Italian tourist area".

- Catania - 17 - 18 April 2009-RESPECT AND ECONOMIC DEMOCRACY -"Fifth Annual Conference of the European SPES Forum Hosted by the University of Catania, Italy"; paper: "Respect, Economic Democracy and Values: a point of view in theory and practice" (Giuseppe Argiolas - Maria-Gabriella Baldarelli - Caterina Ferrone - Giampietro Parolin )

-Vlora( Valona-Albania)- Conference on Finance '09 -12-15 May 2009; paper: Social and environmental accounting disclosure , inter-company relational goods and corporate social responsibility (CSR) in an highly Italian tourist area”.

- Rimini- Italia- Higher Tourism Education: issues and practices- 16-17 October 2009; paper: “ New challenges in teaching accounting and reporting in tourist entities”.

.Loppiano(FI)- Sophia University, Loppiano (Florence), May 28-29, 2010 organised by The John A. Ryan Institute for Catholic Social Thought at the University of St. Thomas, St. Paul, Minnesota. Title of the seminar is:” The Charismatic Principle in Economic and Civil Life:History, Theory and Good Practice “ paper: Accountability and “charisma”: scientific boundaries or freedom?.

-St. Andrews – UK, 22nd Conference on Social and environmental accounting research- 1st – 3rd September, 2010 organized by CSEAR. Paper along with Sabrina Gigli “ Exploring the drivers of Corporate Reputation in an integrated perspective with Corporate Responsibility: a study of Italian SMEs”.

-Catania-3rd Italian Conference on Social and environmental accounting research- 17th-18th September 2010, organized by CSEAR; Invited Speaker- paper:”Some drivers to face new challenges in social and environmental accounting research: theory and praxis.

-Trento- 23rd EBEN( European Business Ethics Network) Conference- 9-11 September 2010, paper: “Accountability and “charisma”: scientific boundaries or freedom?

- Pula-The 5th International Scientific Conference «Entrepreneurship and Macroeconomic Management: Reflections on the World in Turmoil»-Pula, Croatia, March 24-26, 2011- paper:” Accounting Harmonization for SME-s in Europe: Some Remarks on IFRS for SME-s and Empirical Evidences”(along with L.M. Skare, P. Demartini, P. Paoloni ; other paper( along with S. Gigli):” Exploring the drivers of Corporate Reputation integrated with a Corporate Responsibility perspective: a study of Italian SMEs

S. Paolo-Brasile-25-28 Maggio-2011Research workshop: Economy of communion: towards a new economic culture, paper( along with M. Del Baldo e Caterina Ferrone):” Entrepreneurship for the Common Good and the question of pendulum between Caritas and Veritate: some reflections in theory and in praxis”

-Buea-Camerun-6-8 February-2012- Workshop on EoC(Economy of Communion) . Paper: “EoC: mission, governance and accountability”.

-Trento-Levico Terme- 20-21 Oct. 2012, 4th Italian Conference on Social and environmental accounting research-papers: A. Matacena-M.G. Baldarelli, The cooperative enterprise: a hornet? Mission, governance and accountability of the cooperative enterprise”; paper:M.G. Baldarelli, M. Del Baldo, N. Nesceva Kiosseva, S. Gigli, “Implementing sustainability reporting in SGR Group Italy and Bulgaria: challenges of transition from “greenwashing” to relational change using institutional theory".*'nomination to participate in the Award for Research "Pythagoras" of the Ministry of Education and Science of the Republic of Bulgaria 2013 Prize Pithagoras" - Annual awards for science "Pythagoras-Department of Business Administration - New Bulgarian University -Sofia:paper:M.G. Baldarelli, M. Del Baldo, N. Nesheva Kiosseva, S. Gigli, “Implementing sustainability reporting in SGR Group Italy and Bulgaria: challenges of transition from “greenwashing” to relational change using institutional theory " - competition for*

the prize "Pythagoras" of the Bulgarian Ministry of Education in category 4. Prize for the research team introduced developments in business , 2013 Prize Pithagoras" - Annual awards for science "Pythagoras [http://www.minedu.government.bg/news-home/2013/13-03-15\\_pitagor.html](http://www.minedu.government.bg/news-home/2013/13-03-15_pitagor.html)

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- Pula –Croatia- 29/05-01/06-The 6th International Conference: Economics in Crisis and the crisis of Economics- “The Changing Economic Landascape: Issues, Iplications and Polic Options”- Paper:” Accountability and “charisma”: conceptual network”

1. Seville, Spain 25-27 September, 2013-The seventh *Accounting History* International Conference: Innovation in accounting thought and practice: Lessons from the past”, paper: Baldrelli, Del Baldo, “Accounting and charity: how to read the “pink” in accounting in the first half of the 20th century through a real life case”

1. Roma –LUMSA- May 20-21, 2014, ECONOMIC THEOLOGY, THEOLOGICAL ECONOMICS.An interdisciplinary essay, paper: Accounting: sacred or secular activity? (along with: Mara Del Baldo ( Univ. of Urbino and Caterina Ferrone (Univ. of Naples)

German CSR Forum - First Academic CSR Summit: “Social Innovation & Future Trends in CSR Strategy”, Ludwigsburg (near Stuttgart, Germany), April 21<sup>st</sup> 2015- Paper ( with Prof.ssa Mara Del Baldo)From weak to strong CSR: the experience of the EoC (Economy of Communion) industrial parks in Germany and Italy.

Croatia- Pula- 7<sup>th</sup> International Scientific Conference "European Union Future Perspectives: Innovation, Entrepreneurship and economic Policy" Hotel Park Plaza Histria Pula, Croatia May, 21<sup>st</sup> – 23<sup>rd</sup> 2015, Papers: ( with Antonio Maticena) “Innovation, entrepreneurship in the cooperative enterprise: a hornet?” and ( with Mara Del Baldo) Innovation in Sustainability accounting scholar’s carrier and life: critical notes and future perspectives”.

Forlì- Meditari Accountancy Research European Conference 2015,2-3 JULY 2015, Paper(with Mara Del Baldo and Stefania Vignini) “Pink accounting in Italy: cultural perspectives over discrimination and/or lack of interest”.

Ballarat-Australia-The eighth *Accounting History* International Conference -Accounting’s history in diverse industries and other settings -Ballarat, Australia, 19-21 August 2015, paper (with Mara Del Baldo and Stefania Vignini) “White flies in Italian accounting scholars: some suggestions from the past?”

RSA 2016 conference: “Beyond the great beauty.”, Rimini 10-12 February 2016, paper: Accounting, creativity and charity in hospitality enterprises

-5th Management Control Journal Workshop, 23-24 June, paper: Managerial accounting, creativity and charity in hospitality enterprises.

6<sup>th</sup> Social and Environmental accounting conference, Parma: 30<sup>th</sup> June- 1<sup>st</sup> July, paper along with Mara Del Baldo ( Univ. of Urbino): Pink social accounting in Italy: Lessons from the past.

-2017- Csear research day- Milano 27 aprile, paper: (along with Mara Del Baldo)Back to future: camufalting (un)sustainability in scholars’ carriers and life. Some critical notes

2017 -21-22 settembre -Ancona 13TH INTERDISCIPLINARY WORKSHOP On “INTANGIBLES AND INTELLECTUAL CAPITAL – Value Creation, Integrated Reporting and Governance, paper ( con E. Cardillo ( Univ. Catania)”Managerial paths of social inclusion in the tactile cultural products: Theory and practice.

2018 -Tirana- 27-28 April-Europen University of Tirana- DSSH/ASD DITËT E STUDIMEVE SHQIPTARE / 2018 albanian studies days / journées d'études albanais- Konferencë ndërkombëtare shkencore / International scientific conference-UET / 27-28 April 2018PANEL 5: “THE NEW AGENDA OF GROWTH” Chair - Prof.Dr Luljeta Minxhozi- paper: Tourism, gambling and sustainability: myths and paradoxes of accountability.

2018- 14-15 June -University of Bologna-XI Workshop Financial Reporting- Bologna- paper: Accountability and gambling enterprises: myths and paradoxes

2018- 27-30 /08, St. Andrews- UK- 30 CSEAR International conference,paper: "Game" and eco-justice: myths and paradoxes of accountability

38. 2019 -17-20 July -Tonadico- Trent-Italy- International Workshop: Economics & Management together towards an inclusive society ". Work in progress presented: "Accountability: how to "account" in politics and economics.

39. 2019- 8 October-Sofia- "University of National and World Economy" - (via skype together with Prof.ssa Del Baldo) -round table organized on the occasion of the 100th anniversary of the foundation and entitled: Corporate social responsibility with a focus on Human resources and social protection. (Strategies, Standards, Work practices and social audit). Scientific and organizational manager: Chiar.ma Prof.ssa PHD Miroslava Peicheva.

#### ITALIAN CONFERENCES PARTICIPATION (2020-2021-2022-2023-2024-2025)

2020-27 November - SIDREA 2020 Conference: FROM CRISIS TO SUSTAINABLE DEVELOPMENT: PRINCIPLES AND SOLUTIONS FROM THE ECONOMIC-BUSINESS PERSPECTIVE - University of BARI - 27 November 2020 - Virtual Meeting- paper: Auditing for sustainability boundaries across: frictions and tensions in the EU-China green finance nexus - co-authors: Giulia Dal Maso and Alessandro Maresca (University of Bologna)

2020-CENTER FOR RESEARCH IN POLITICS AND HUMAN RIGHTS - Sophia University Institute (IUS) DEPARTMENT OF BUSINESS SCIENCES - University of Bologna, WORKSHOP Populism, active citizenship, accountability: interdisciplinary research paths, 20 November 2020, 3.00pm-4.30pm, Zoom-webinar.

2021-10TH WORKSHOP OF MANAGEMENT CONTROL JOURNAL Macerata, Italy, November 26–27, 2021, paper: Account(ing)-ability and Stakeholders engagement: looking for research drivers combating populism in Pandemic and post-Pandemic democracy.

2021 - 7 December - Univ. Bologna - Rimimni Campus - conference: Poverty and Profit in dialogue towards a new sustainable business paradigm. Thirty years after the launch of the EoC project.

Piacenza – 16/12/2021-Workshop The value of Sustainability, Dynamics of detection and reporting Paper (along with Simona Ceraulo- University Institute of Sophia): Measuring the value of sustainability in purpose-driven companies: a school case.

2021 -CENTER FOR RESEARCH IN POLITICS AND HUMAN RIGHTS Sophia University Institute (IUS) DEPARTMENT OF BUSINESS SCIENCES - University of Bologna SECOND WORKSHOP Populism, active citizenship, accountability: interdisciplinary research paths, 23 March 2021, 2.30pm-5.30pm, Zoom-webinar.

2022- 21 October (online) Paper: Covid 19 Pandemic and new technologies in accounting education and relational goods challenges (Maria-Gabriella Baldarelli, Mara Del Baldo, Stefania Vignini) - SIDREA 2022 conference - Digitalisation and intelligent technologies for corporate governance. The contribution of the business economy to the country system - - Lucca 20 and 21 October 2022.

2022-Rimini- 10 November -paper: Accounting and governance for the inclusion of blind people in the fruition of cultural heritage (with Eleonora Cardillo-university of Catania), Conference: Fifty years after the UNESCO Convention: perspectives and reflections in Alma Mater Studiorum Campus - Study conference Rimini Campus, 10 November 2022 - Sustainable tourism between local heritage and global citizenship.

2023 - 20 June - paper - Pills for reflecting on ethics and corporate reporting between paradoxes and perspectives - Permanent laboratory for legality and against violence (LE.VILLA.P) - Anti-money laundering investigations and techniques. The role of law enforcement agencies and professionals-coordinator Prof. Stefania Pellegrini-University of Bologna.

2023 5-6 October -AIDEA Conference 2023-session 25- 6 Oct. Track 3 - SUSTAINABILITY AND INNOVATION: CHALLENGES AND OPPORTUNITIES FOR THE CREATION OF SHARED VALUE Session 2 -CHAIRS Federica Balluchi, Giuseppe D'Onza, Maria-Gabriella Baldarelli. 6 October Paper presentation with Eleonora Cardillo-University of Catania: Cultural sustainability and territorial development to limit heritage educational poverty: The case of the Temples Valley in Agrigento.

2023 15 December-THE VALUE OF SUSTAINABILITY W O R K S H O P - 2N D E D I T I O N Presentation (with Eleonora Cardillo, University of Catania) New technologies in cultural institutions and management for the inclusion of blind people: theory and practice.

## OTHER ITALIAN CONFERENCE PARTICIPATION

Ancona- 2/3 October 1992 - New methods of determining product costs – Paper “Le determinazioni analitiche nelle decisioni economiche aziendali: una proposta di analisi” (Translation: The analytical determinations in business economic decision-making: an analysis proposal ).

-Venezia-12/13 June 1997-Workshop AIDEA giovani-L'azienda nel tempo. Percorsi evolutivi tra pratiche e conoscenze manageriali- Paper:”Prime riflessioni sulle implicazioni manageriali dei cambiamenti ambientali specifici nelle aziende che organizzano le attività turistiche.”

-Rimini- 12 December 1997 -Observatory of local authority budgets in the Province of Rimini - Contribution: Budget observatory throughout the information system for strategic political and institutional control of local authorities .

-Rimini 17 December 1999 - Observatory of local authority budgets in the Province of Rimini: budget consolidation and analysis of efficiency in a territory with its specific characteristics - Contribution: The study of the public company based on its profiles: causes of statement and aptitude effects.

-Trento 8-9 June 2001 - Non profit-making companies: the government of development and funding of innovation - Contribution: Non profit-making companies belonging to the Project of the Economy of Communion project: initial reflections ).

-Rimini 22 June 2002 - Civil Life and global village: facts and ideas based upon the Economy of Communion project- Workshop.

-Novara 4-5 October 2002 - 25° 25th AIDEA conference – Global competition and local development between ethics and innovation, Contribution: Aims definition, governing methods and corporate information system in “the Economy of Sharing”: a “new” way of “being” business in the relationship between ethics and globalisation.

Rimini 14 July 2003 - workshop: Observatory on social economics in the Province of Rimini: balance sheet of activities carried out and future outlook , Contribution: Determining targets for the e-equal project: the role of the Observatory on social economics and upon the university.

Florence 6-7 November 2003 - The museum company: from the conservation of value to value creation, Contribution: Aims definition, methods of governing and information system in small museum companies: a school case.

-Rimini 31 March 2004 - Conference on the relationship between social responsibility and ethical finance, Contribution: From social responsibility to ethics sensitivity.

-Parma 27 November 2004 - Conference: Responsibility, development and interdependency: experiences and prospects, paper: Responsibility, development and interdependence: business experience in the Economy of Sharing.

-Rimini 13 December 2004 - Conference on business social responsibility in Rimini, Contribution: Social responsibility throughout the Rimini economic system: dialogue between profit-making and non profit-making businesses as well as with local authorities.

19. -Rimini 28 September 2005 - Sustainable tourism in developing countries: partnership as development tool , Paper: Companies which operate in sustainable tourism: doctrinal prospects and concrete initiatives.

- Urbino- 10 April 2008 – Corporate sociale responsibility e Accountability- Paper: “The dimensions of corporate social responsibility”.

27. Rimini-23 March 2009-Corporate social responsibility and Social Report, paper: “Social report and accounting profession”.

28. Roma-5 Sept. 2009- Summer school of Economy of Communion, paper: “ Mission, governance e accountability of EoC enterprises: state of art and future perspectives”.

-Ancona-24/25 Sept. 2009, 32° AIDEA conference-Intangibles in business enterprises; accepted paper ( With Semprini L.):Sustainability dimensions ad intangibles: conceptual network and external communicaton impact.

Rimini 30 Sept. 2009-Socially responsible: relationships to share. Some praxis startig from: Fondazione S. Giuseppe and Consorzio Mosaico, paper: “The social/civil responsibility of the enterprise: is social report sufficient?”

-Milano-Bocconi – 5/6 November 2009, X National conference of Italian Accounting History association: Accounting ad Reporting in business administration, Government and institutions of public interest in Italy from XVI century to XX one- paper: At the origin of “suspended time”: Accounting and carism at the end of XVIII century.

-Ancona- 28-Noveber 2009-Eco and Equo, contribution “the dimensons of CSR; 29-novembre-Eco and Equo, contribution: mission, governance and accountability of EoC enterprises.

Osimo(AN)- 19 March 2011:New culture in economic actions-contribution: “ New culture starting from the experience of EoC enterprises”

-Medolla ( MO), 26 April 2011-Thee workshops about etics and relationships-contribution: “Ethics and EoC”

-Lecce- 22/23 June 2011- Workshop: Politics of management of Heritage in different perspectives of value”, paper: “Traveling without to see, the museum accessible to every body:one best praxis”

Milano-Bocconi, 33th AIDEA conference: Public and non profit for one more responsible market- 21-22 October 2011, paper: “Accountability and “charisma”: scientific boundaries or culture innovation?

Roma, 1-2 dicembre 2011-XI National conference of Italian Accounting History association-Paper - The role of "values" in the enterprise in the process of unification of Italy: theory and praxis - Baldarelli Maria Gabriella-Del Baldo Mara

Salerno, 4-5 october 2012- XXXV AIDEA conferenc, Management witouth boudaries- Paper( con Mara Del Baldo , Univ. Urbino): “The balance of entrepreneurship, manageriality and communion: new paradigms in theory ad in praxis”.

*- Rome, 13-14 June 2013- IV Workshop-Financial Reporting –paper (along with Mara Del Baldo and Ninel Nesheva Kiosseva) “ Implementing Sustainability reporting: (Neo)Institutional theory insights in the analysis of SGR Group Italy and CityGas Bulgaria”.*

Parma, 28-29 Nov. 2013-XII National conference of Italian Accounting History Association-Ragioneria e accounting tra XIX e XX secolo:Profili evolutivi e concettuali a confronto, Paper along with Mara Del Baldo: “Contabilità e carità: come leggere il “rosa” della ragioneria nella prima metà del XX secolo attraverso un caso di scuola”( Accounting and charity: how to read the "pink" of accounting in the first half of XX siecle using one case.

- Rimini-29-30 Nov., 2013-Italian society of Tourist studies (SISTUR) 5° national meeting- Paper: “Il ruolo delle professioni contabili nello sviluppo della rendicontazione sociale e ambientale

nelle piccole imprese turistiche: casi di eccellenza”( the role of accounting professions in developing social and environmental accounting in small and medium enterprises.

Palermo -SIDREA CONFERENCE 2014-Palermo 25 - 26 September 2014, Paper: Accounting: sacred or secular activity?, con Del Baldo Mara(Univ, Urbino)  
Ferrone Caterina- University of Salerno

Rimini-5th Management Control Journal Workshop, 23-24 June- 2016, paper: Managerial accounting, creativity and charity in hospitality enterprises.

*Convegno SISTUR- 2016- San Marino-17-18 novembre , paper: Turismo, “gioco” e sostenibilità: miti e paradossi dell’accountability.*

2017- Parma- 9th February -Convegno- Con gli occhi delle donne:DIFFERENZE DI GENERE IN UN’ OTTICA ECONOMICO-AZIENDALE: SPUNTI DI RIFLESSIONE A 70 ANNI DAL SUFFRAGIO UNIVERSALE, paper ( con M. Del Baldo ( Univ. Urbino):” Le studiose Italiane di Ragioneria e di Economia Aziendale: mosche bianche o cigni neri? “

2018- Verona- 13- 14 settembre, Convegno SIDREA- (con Antonietta Cosentino(Univ. La Sapienza), Mara Del Baldo(Univ. Urbino), Angela Magistro (Univ. La Sapienza) paper: La teoria d’impresa sottesa al Report “Integrato”: dialogo tra Economisti e Aziendalisti .

## PUBLICATIONS

1. *"Il surplus e il conto del surplus come strumenti di dialogo tra l'impresa e l'ambiente: una proposta di analisi", CLUA, Ancona, 1991.*
2. *"Le determinazioni analitiche nelle decisioni economiche aziendali: una proposta di analisi", in G. Farneti-S.Marasca (a cura di), Nuove metodologie per la determinazione dei costi di prodotto, CLUA, Ancona, 1993.*
3. *"Prime riflessioni sulle determinanti qualitative della revisione contabile nelle aziende a conduzione pubblica", Revisione Contabile, N. 1.95.*
4. *"Il controllo della gestione strategica nelle aziende di produzione di servizi pubblici: aspetti definatori ed informativi", Budget, N. 7, 1996.*
5. *Il Controllo di gestione nelle aziende di servizi pubblici, Maggioli, Rimini, 1997, pp.236.*
  
6. *“Verso uno schema di lettura per il controllo di gestione nelle aziende di servizi pubblici”, in Massimo Bianchi (a cura di ), La Pubblica Amministrazione di fronte all’Europa, Il Ponte Vecchio, Cesena(FO), 1998, pp.124-131.*
7. *“Le agenzie di viaggi ed i tour operator italiani: evoluzione dei ruoli e sistema informativo”,Appunti , Note e Ricerche,pre-print della biblioteca di Rimini, CLUEB, N 98/14.*
8. *Antonio Maticena - Maria-Gabriella Baldarelli, “L’osservatorio sui bilanci dei comuni della Provincia di Rimini: obiettivi, risultati ottenuti e prospettive future”, Azienda Pubblica, N. 5, 1998.*
9. *“L’osservatorio dei bilanci nel sistema informativo per il controllo politico-istituzionale strategico degli enti locali”, Azienda Pubblica, N. 5 , 1998.*

10. "Il prodotto turistico, i servizi turistici ed il pacchetto di servizi: prime proposizioni", *Sistema economico*, genn-marzo, 1999, pp. 26-32.
11. *Il tour operator e le agenzie di viaggi: circuiti operativi, schemi gestionali e bilancio d'esercizio*, Collana diretta dal Prof. Antonio Matacena: "Il Nuovo Bilancio d'Esercizio, CLUEB, Bologna, ISBN: 88-491-1489-3, 2000, pp.154.
12. "The italian travel agencies and tour operators: role evolution and information system" (*Le agenzie di viaggi ed i tour operator italiani: evoluzione dei ruoli e sistema informativo*), *The Tourist Review*, *The Tourist Review-ISSN: 0251-3102*, Currently published as: *Tourism Review*, DOI: 10.1108/eb058340 N° 3 – 2000, pp. 42-54.
13. "Aspetti etici e sistema informativo nelle aziende turistiche dell'"Economia di Comunione": prime proposizioni", in AA.VV, *Per un turismo autenticamente umano*, Rimini, Fara Editore, 2001, pp.378-401.
  
14. "Alcune note storiche sul principio della continuità", in AA.VV. *Atti del convegno: "Le rivalutazioni di bilancio nel collegato alla finanziaria 2000"* Rimini- 14 febbraio 2001,pp. 74-83.
15. Lia Varia Fortunati-Maria-Gabriella Baldarelli, "Aspetti etici e sistema informativo nelle aziende dell'"Economia di comunione" : prime proposizioni", in *Economia come impegno Civile*, a cura di Luigino Bruni-Vittorio Pelligra, Città Nuova Editrice, Roma, 2002, pp. 295-329.
16. "The study of italian public companies on the basis of their profiles: causes of statement and effects of aptitude" (*Lo studio dell'azienda pubblica sulla base dei profili: cause di enunciazione ed effetti attitudinali*), *EKONOMSKA ISTRAZIVANJA-ECONOMIC RESEARCH*, N° 2-2002, pp.51-69. SCOPUS: 2-s2.0-1842482984
  
17. Anna Slosarova-Renata Jurikova-Maria-Gabriella Baldarelli, "L'armonizzazione contabile e di bilancio nella Repubblica Slovacca", in Gianfranco Capodaglio-Maria-Gabriella Baldarelli(a cura di), *L'armonizzazione dei principi contabili in Europa (allargamento dell'UE e confronto internazionale)- Atti del Convegno Internazionale*, Rimini- 12 aprile 2002, RIREA, Roma, 2003, pp. 211-235, ISBN: 978-88-6659-023-1
18. Gianfranco Capodaglio-Maria-Gabriella Baldarelli(a cura di), *L'armonizzazione dei principi contabili in Europa (allargamento dell'UE e confronto internazionale)- Atti del Convegno Internazionale*, Rimini- 12 aprile 2002, RIREA, Roma, 2003,pp.538. ISBN: 978-88-6659-023-1
19. "Definizione degli obiettivi, modalità di governo e sistema informativo nelle aziende dell'"Economia di Comunione": un "nuovo" modo di "essere" azienda nel rapporto tra etica e globalizzazione", in AA.VV. *Atti del convegno di Novara- 4-5 ottobre 2002 - 25° convegno AIDEA-"Competizione globale e sviluppo locale tra etica ed innovazione"*, Tomo I, Milano, Mecgrow Hill, 2003, pp. 83-117. ISBN 9788814106781
20. Maria-Gabriella Baldarelli, Stefania Vignini, "La mission, l'etica, il profitto e la solidarietà: quale azienda per quale sviluppo?", in Cristina Boari (a cura di), *L'Impresa fra vent'anni. Stakeholders, strategie e risorse per la creazione del valore*, Roma, Carocci, 2003, pp. 17-53.
21. "Definizione degli obiettivi, modalità di governo e sistema informativo nelle piccole aziende museali: un caso di scuola?", in Sibilio Parri B. (a cura di)
22. *Creare e valorizzare i distretti museali*, Milano, FrancoAngeli, 2004, pp. 297 – 313. ISBN 88-464-5936-9.

23. Maria-Gabriella Baldarelli-Matteo Santi, "Financial Indicator analysis in municipalities with a high propensity for tourism: the province of Rimini", *Economic Research*, ISSN: 1331-677X, Vol 16, N°2-2003, pp.31-55; SCOPUS: 2-s2.0-1842482984
24. "L'Etica nella governance delle aziende: un paradosso o una sfida?", *Revisione Contabile*, N° 57, 2004, pp. 48-72.
25. "L'Economia di comunione: un "nuovo" modo di "essere" azienda tra etica e globalizzazione. Definizione degli obiettivi, modalità di governo e sistema informativo", in Luigino Bruni- Luca Crivelli, *Per una economia di comunione. Un approccio multidisciplinare*, Roma, Città Nuova, 2004, pp. 51-82.
26. "La mission, la governance e l'accountability delle aziende eticamente orientate nel mercato finanziario: tra teoria e prassi", *Non Profit*, 3.2004, pp. 599-634.
27. "La responsabilità sociale nel sistema economico riminese: dialogo tra for profit , not for profit ed enti locali", *SE*, in AA. VV. -Atti del convegno: "Incontro sulla responsabilità Sociale d'Impresa a Rimini"-Rimini- 13 dicembre 2004, pp.23-39.
28. "Dalla responsabilità sociale alla sensibilità etica nel mercato finanziario", in AA. VV. - Atti del convegno: "Quale finanza etica?"-Rimini- 31 marzo, 2004.
29. Maria-Gabriella Baldarelli- Matteo Santi-Silvana Signori, " Chiacchierando con E. Freeman", *Non Profit*, 1.2005.
30. *Le aziende eticamente orientate. Mission , governance e accountability*, Collana diretta dal Prof. Antonio Matacena: "Il Nuovo Bilancio d'esercizio", Bologna, CLUEB, 2005, ISBN: 88-491-2393-0 , pp. 252.
31. MISSION, GOVERNANCE AND ACCOUNTABILITY IN THE "ECONOMY OF SHARING" COMPANIES: A REAL COMBINATION BETWEEN ENTREPRENEURSHIP AND SUSTAINABLE DEVELOPMENT ,Edited by: Pavlovic, DK Conference: International Conference on Entrepreneurship and Macroeconomic Management Location: Minist Sci Educ & Sport, Pula, CROATIA Date: APR 28-30, 2005 -Sponsor(s): ARENATURIST d d Pula; HRVATSKA GOSPODARSKA KOMORA - ZUPANIJSKA KOMORA PULA; ISTARSKA RAZVOJNA AGENCIJA IDA; TURISTICKA ZAJEDNICA ISTARSKE ZUPANIJE; TURISTICKA ZAJEDNICA GRADA PULE; CROBIZ , ENTREPRENEURSHIP AND MACROECONOMIC MANAGEMENT, VOLS 1 AND 2 Pages: 49-65 Published: 2005. WOS:000318577200005 ; ISBN:978-953-7144-01-2
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143. Massimo Contrafatto, Ana Tortosa & Mara Del Baldo & Maria-Gabriella Baldarelli (2024), *From Sustainability Accounting Education to Sustainable Education: Exploring the processes of learning, on publishing*

### *THIRD MISSION*

2025

*May 14, 2025 - Rimini Campus of the University of Bologna "Solidarity Beaches 2024" Innovation and Sustainability for the Future of Tourism - Maria Gabriella Baldarelli - Lecture: The Sustainability Report: A reporting and governance tool for continuous improvement. Professor Maria-Gabriella Baldarelli (scientific advisor, CAST UniBO) - The Working Group: Dr. Lino Sbraccia, Eng. Simone Graffieti, Dr. Macarena Velasco.*

*October 29, 2025 - Rimini Campus of the University of Bologna - Conference on the occasion of the Jubilee entitled: Taking Care: Paths of Hope for a Sustainable and Inclusive Future - Icaro TV report: [https://youtu.be/XDYI87nTwXc?si=UzJ4NAZ\\_\\_3xxNhTS](https://youtu.be/XDYI87nTwXc?si=UzJ4NAZ__3xxNhTS)*

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