

Francesco Mazzi

Curriculum Vitae

PERSONAL INFORMATION

Name, Surname: Francesco, Mazzi
Native speaker: Italian
Second language: English (level C1, CAE Cambridge ESOL)

Associate Professor at the University of Florence

EDUCATION

2013 PhD in Accounting at the University of Florence
2011 Visiting Scholarship at the University of Stirling (UK)
2009 MSc in Economics at the University of Florence
2007 BSC in Business Economics at the University of Florence

TEACHING ACTIVITIES

2024-present Lecturer in Financial Statement Analysis at the University of Bamberg (course language: English), Postgraduate course.
2023-present Lecturer in Lab in Accounting Research at the University of Florence (course language: English), Postgraduate course.
2023-present Lecturer in Financial Statement Analysis and Equity Valuation at the University of Florence (course language: English), Postgraduate course.
2022-present Lecturer in Accounting and Reporting for Business and Sustainability at the University of Florence (course language: English), Undergraduate course.
2019-2024 Lecturer in Advanced International Financial Reporting at the University of Bamberg (course language: English), Postgraduate course.
2018-2022 Lecturer in Basic Financial Accounting at the University of Florence (course language: Italian), Undergraduate course.
2014-2020 PhD Seminars at the University of Florence (course language: English).
2017-2018 Lecturer in financial and managerial accounting at the University of Florence, Master in Organization & Retail Marketing in Store Management (course language: Italian).
2013-2017 Lecturer in equity valuation at the University of Florence (course language: Italian), Postgraduate course.

PUBLICATIONS

Kress, A., Eierle, B., Harlieb, S., & Mazzi, F. (2025). Hedge accounting and firms' future investment spending, *Finance Research Letters*, forthcoming. DOI: <https://doi.org/10.1016/j.frl.2024.106477>
Dal Maso, L., Kanagaretnam, K., Lobo, G.J., & Mazzi, F. (2024). Does disaster risk relate to banks' loan loss provisions? *European Accounting Review*, 33(3), 825-854. DOI: <https://doi.org/10.1080/09638180.2022.2120513>
Mazzi, F., Slack, R.E., Tsalavoutas, I., & Tsoligkas, F. (2022). Exploring investor views on accounting for R&D costs under IAS 38. *Journal of Accounting and Public Policy*, 41(2), 106944. DOI: <https://doi.org/10.1016/j.jaccpubpol.2022.106944>

- Mazzi, F. (2021). Valutazione d'azienda durante la pandemia: analisi fondamentale ed incorporazione dell'incertezza nei metodi dei flussi di risultato attesi. *Rivista Dottori Commercialisti*, 2021(2), 223-235.
- Dal Maso, L., Lobo, G., Mazzi, F., & Paugam, L. (2020). Implications of the Joint Provision of CSR Assurance and Financial Audit for Auditors' Assessment of Going Concern Risk. *Contemporary Accounting Research*, 37(2), 1248-1289. DOI: <http://dx.doi.org/10.1111/1911-3846.12560>
- Dal Maso, L., Kanagaretnam, K., Lobo, G.J., & Mazzi, F. (2020). Is Accounting Enforcement Related to Risk-taking in the Banking Industry? *Journal of Financial Stability*, 49, 1-15. DOI: <http://dx.doi.org/10.1016/j.jfs.2020.100758>
- Bassetti, T., Dal Maso, L., Liberatore, G., & Mazzi, F. (2020). A critical validation of the Value Added Intellectual Coefficient: use in empirical research and comparison with alternative measures of intellectual capital. *Journal of Management and Governance*, 24(4), 1115-1145. DOI <http://dx.doi.org/10.1007/s10997-019-09494-w>
- Mazzi, F., Slack, R.E., Tsalavoutas, I., & Tsofigkas, F. (2019). Country-level corruption and accounting choice: Research & development capitalization under IFRS. *British Accounting Review*, 51(5), 1-25. DOI: <http://dx.doi.org/10.1016/j.bar.2019.02.003>
- Mazzi, F., Slack, R.E., Tsalavoutas, I., & Tsofigkas, F. (2019). The capitalisation debate: R&D expenditure, disclosure content and quantity, and stakeholder views. ACCA and Deloitte research report No. PI-INTANGIBLES-R&D. Available from <https://www.iasplus.com/en/publications/research/the-capitalisation-debate> and <https://www.accaglobal.com/gb/en/professional-insights/global-profession/the-capitalisation-debate.html>
- Mazzi, F., Slack, R.E., & Tsalavoutas, I. (2018). The effect of corruption and culture on mandatory disclosure compliance levels: goodwill reporting in Europe. *Journal of International Accounting Auditing and Taxation*, 31, 52-73. DOI: <http://dx.doi.org/10.1016/j.intaccaudtax.2018.06.001>.
- La Rosa, F., Liberatore, G., Mazzi, F., & Terzani, S. (2017). The impact of corporate social performance on the cost of debt and access to debt financing for listed European non-financial firms. *European Management Journal*, 36(4), 519-529. DOI: <http://dx.doi.org/10.1016/j.emj.2017.09.007>.
- Baldini, M., Dal Maso, L., Liberatore, G., Mazzi, F., and Terzani, S. (2018). Role of country- and firm-level determinants in environmental, social, and governance disclosure. *Journal of Business Ethics*, 150(1), 79-98. DOI: <http://dx.doi.org/10.1007/s10551-016-3139-1>
- Dal Maso, L., Mazzi, F., Soscia, M., & Terzani, S. (2018). The moderating role of stakeholder management and societal characteristics in the relationship between corporate environmental and financial performance. *Journal of Environmental Management*, 218, 322-332. DOI: <http://doi.org/10.1016/j.jenvman.2018.04.005>
- Bonelli, L., Liberatore, G., & Mazzi, F. (2018). Problematiche valutative in caso di recesso degli enti pubblici dalle società partecipate. Il caso di partecipazioni in un istituto di credito. *Rivista Dottori Commercialisti*, 2018(1), 31-54.
- Mazzi, F., André, P., Dyonisiou, D. & Tsalavoutas, I. (2017). Compliance with goodwill-related mandatory disclosure requirements and the cost of equity capital. *Accounting and Business Research*, 47(3), pp. 268-312. DOI: <http://dx.doi.org/10.1080/00014788.2016.1254593>
- Dal Maso, L., Liberatore, G., & Mazzi, F. (2017). Value relevance of stakeholder engagement: The influence of national culture. *Corporate Social Responsibility and Environmental Management*, 24(1), pp. 44-56. DOI: <http://dx.doi.org/10.1002/csr.1390>
- Mazzi, C., Mazzi, F., Passeri, R., & Viassone, M. (2017). Investigating the influence of gender and religiosity on attitudes towards business ethics. *Corporate Ownership and Control*, 14(4), pp. 249-261. DOI: <http://dx.doi.org/10.22495/cocv14i4c1art7>
- Liberatore, G., Dasmi, T., & Mazzi, F. (2016). Determinanti della readability dei bilanci delle società quotate italiane. *Rivista Italiana di Ragioneria ed Economia Aziendale*, 2016(1), pp. 56-71.

- Mazzi, F., Liberatore, G., & Tsalavoutas, I. (2016). Insights on CFOs perceptions of impairment testing under IAS 36. *Accounting in Europe*, 13(3), pp. 353-379. DOI: <http://dx.doi.org/10.1080/17449480.2016.1244341>
- Biagioni, R., Liberatore, G., & Mazzi, F. (2015). La value relevance delle spese di ricerca e sviluppo in Italia. *Rivista Dottori Commercialisti*, 2015(1), pp. 1-26.
- Elzahar, H., Hussainey, K., Mazzi, F., & Tsalavoutas, I. (2015). Economic consequences of Key Performance Indicators disclosure quality. *International Review of Financial Analysis*, 39, pp. 96-112. DOI: <http://dx.doi.org/10.1016/j.irfa.2015.03.005>
- Liberatore, G., & Mazzi, F. (2011). Informativa sul tasso di attualizzazione nella stima dell'avviamento: un confronto fra Italia e Paesi nordici. *Financial Reporting*, 2011(4), pp. 107-133. DOI: <http://dx.doi.org/10.3280/FR2011-004005>
- Liberatore, G., & Mazzi, F. (2010). Goodwill write-off and financial market behaviour: an analysis of possible relationships. *Advances in Accounting*, 26(2), pp. 333-339. DOI: <http://dx.doi.org/10.1016/j.adiac.2010.08.001>

CONFERENCES

- 2024 SIDREA Conference, Ancona (Italy)
- 2024 EUFIN Workshop, Bologna (Italy)
- 2024 14th Financial Reporting Workshop, Milan (Italy)
- 2024 European Accounting Association Annual Conference, Bucharest (Romania)
- 2024 SIDREA Workshop “Financial Reporting e Mercati dei Capitali”, Napoli (Italy)
- 2023 IASB Research Forum, Paris (France)
- 2023 13th Financial Reporting Workshop, Florence (Italy)
- 2023 SIDREA Workshop “Financial Reporting e Mercati dei Capitali”, Pisa (Italy)
- 2023 3rd SARAC, Crans-Montana (Switzerland)
- 2023 SIDREA Workshop “Financial Reporting e Mercati dei Capitali”, Padova (Italy)
- 2022 EUFIN Workshop, Lisbon (Portugal)
- 2022 Workshop on Corporate Disclosures in partnership with the International Accounting Standards Board (IASB), Accounting in Europe and The British Accounting, (online event)
- 2021 SIDREA Workshop “Financial Reporting e Mercati dei Capitali”. Bologna (Italy)
- 2021 European Accounting Review Annual Conference, (online event)
- 2021 EUFIN Workshop, (online event)
- 2021 European Accounting Association Annual Conference, (online event)
- 2020 SIDREA Conference (online event)
- 2020 ARCS (Alliance for Research on Corporate Sustainability) Virtual Seminar Series (online event)
- 2020 2nd SARAC, Andermatt (Switzerland)
- 2020 AAA IAS Midyear Meeting, Orlando (USA)
- 2019 EUFIN Workshop, Wien (Germany)
- 2019 AAA Annual Meeting, San Francisco (USA)
- 2019 Padova-Bolzano Accounting Summer Camp, Bolzano (Italy)
- 2019 X Financial Reporting Workshop, Torino (Italy)
- 2019 European Accounting Association Annual Conference, Paphos (Cyprus)
- 2019 AAA IAS Midyear Meeting, Miami (USA)
- 2018 EUFIN Workshop, Stockholm (Sweden)
- 2017 IASB Research Forum, Brussels (Belgium)
- 2017 AIDEA Conference, Rome (Italy)
- 2017 Padova-Bolzano Accounting Summer Camp, Bolzano (Italy)
- 2017 VIII Financial Reporting Workshop, Parma (Italy)
- 2017 AMIS Conference, Bucharest (Romania)
- 2017 European Accounting Association Annual Conference, Valencia (Spain)
- 2016 EUFIN Workshop, Fribourg (Switzerland)
- 2016 VII Financial Reporting Workshop, Genova (Italy)

2016 European Accounting Association Annual Conference, Maastricht (The Netherlands)
2015 EUFIN Workshop, Paris (France)
2015 European Accounting Association Annual Conference, Glasgow (UK)
2014 IASB Research Forum, Oxford (UK)
2014 V Financial Reporting Workshop, Verona (Italy)
2014 European Accounting Association Annual Conference, Tallinn (Estonia)
2014 British Accounting and Finance Association Annual Conference, London (UK)
2013 AIDEA Bicentenary Conference, Lecce (Italy)
2013 European Accounting Association Annual Conference, Paris (France)
2013 British Accounting and Finance Association Annual Conference, Newcastle (UK)
2010 I Financial Reporting Workshop, Pisa (Italy)
2010 6th interdisciplinary workshop on intangibles, Catania (Italy)
2009 5th Conference on Performance Measurement and Management Control, Nizza (France)

CONFERENCES (organising committee)

2023 13th Financial Reporting Workshop, Florence (Italy) – Member of the Organising Committee
2017 EUFIN Workshop, Florence (Italy) – Chair of the Organising Committee

AD HOC REVIEWER

ABACUS

Accounting and Business Research

Accounting in Europe

Accounting Forum

British Accounting Review

Business Ethics: A European Review

Business Strategy and the Environment

Corporate Governance: An International Review

Corporate Social Responsibility and Environmental Management

European Accounting Review

European Management Journal

International Journal of Business, Governance & Ethics

Journal of Accounting and Public Policy

Journal of Accounting & Organizational Change

Journal of Business Ethics

Journal of International Accounting, Auditing, and Taxation

Journal of International Accounting Research

Journal of Management and Governance

Sustainability Accounting, Management and Policy Journal

The International Journal of Accounting

EDITORIAL BOARD MEMBER

Accounting Forum (since 2019)

Accounting in Europe (since 2016)

Accounting Open (since 2025)

European Accounting Review (since 2021)

The International Journal of Accounting (since 2021)

EDITORIAL RESPONSIBILITY

Accounting in Europe (Associate Editor, since 2022)

Financial Reporting Journal (Associate Editor, since 2023)

AWARDS

2019 EAA Best Reviewer award for 2019 in Accounting in Europe

2019 Best Paper Award, Tenth Financial Reporting Workshop

2019 Selected speech for “BRIGHT – La notte europea delle ricercatrici e dei ricercatori in Toscana”

2017 Funded Research Project by SIDREA

2013 Best Paper Award, Convegno del Bicentenario AIDEA