

# FEDERICO BERTACCHINI

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Research Fellow  
Department of Economics “Marco Biagi”,  
University of Modena and Reggio Emilia

## WORK EXPERIENCE

University of Modena  
and Reggio Emilia  
June 2024 - Present

### Research Fellow

Conducting research on the digital transformation of public services and multistakeholder governance approaches.

University of Parma  
Sept. 2023 - May 2024

### Research Fellow

Engaged in research on business sustainability, circular economy, and ecological transition in corporate settings.

Griffith University,  
Australia July 2023 -  
Oct. 2023

### Visiting PhD

Finalized the doctoral dissertation, initiated new research projects in corporate finance, and deepened knowledge of quantitative research methodologies.

University of Parma  
and University of  
Ferrara Nov. 2020 -  
Apr. 2024

### PhD Candidate

Conducted doctoral research on the impact of digitalization on governance structures and business performance.

University of Parma  
multiple periods,  
2020-2023

### University Tutor

Provided academic tutoring in undergraduate and master's programs in business and economics.

Niew Srl  
July 2022 - Feb. 2023

### Business Consultant

External consultant for innovation and digital service design projects in a business advisory firm.

University of Parma  
Dec. 2021 - Nov. 2022

### Teaching Assistant

Delivered accounting tutorials in the course Principles of Business Administration.

## EDUCATION

University of Parma  
& University of  
Ferrara  
Nov. 2020 – Apr.  
2024

### **PhD in Economics and Management of Innovation and Sustainability**

Thesis title: Analysis of the Impact of Digitalization on Corporate Governance and Business Performance

University of  
Modena and Reggio  
Emilia  
Oct. 2018 – Oct.  
2020

### **MSc in Business Consulting and Management**

Partecipazione to the Erasmus+ Program at Zagreb School of Economics and Management (Zagreb - Croatia) from September 2019 to January 2020.

## SCIENTIFIC PUBLICATIONS

Bertacchini, F., Gabrielli, G., Lugli, E., & Marchini, P. L. (2025). The digital (r)evolution in internal audits: Are we there yet? Some insights from Italy. *Managerial Auditing Journal*, 40(2), 129–152. <https://doi.org/10.1108/MAJ-06-2023-3952>

Bertacchini, F., Magri, C., & Gabrielli, G. (2025). What is in a Rating? Exploring the Link Between the Italian Legality Rating and Earnings Management. *Business Strategy and the Environment*, 34(1), 1494–1509. <https://doi.org/10.1002/bse.4059>

Bertacchini, F., Grasso, A. G., Lugli, E., & Russo, I. (2024). Minibond and earnings management: Leveraging the signaling effect of minibond listing. *Review of Managerial Science*. <https://doi.org/10.1007/s11846-024-00796-4>

Magri, C., Bertacchini, F., Marchini, P. L., & Mozzoni, I. (2024). CSR for internal social enhancement: Exploring employees' perceptions of publicly endorsed art and culture projects. *Social Responsibility Journal*, 20(9), 1617–1633. <https://doi.org/10.1108/SRJ-01-2024-0080>

Lugli, E., & Bertacchini, F. (2023). Audit quality and digitalization: Some insights from the Italian context. *Meditari Accountancy Research*, 31(4), 841–860. <https://doi.org/10.1108/MEDAR-08-2021-1399>

Ciavarella A., Nocella S., Bertacchini F., Gabrielli G., Marchini P.L., Lugli E., Addendum “Politiche di engagement delle società del Ftse Mib – ESG engagement degli azionisti nelle assemblee 2018 e 2019”, in “Rapporto CONSOB sulla corporate governance delle società quotate italiane” (2023), CONSOB, Roma. ISSN: 2283-9399 (online).

Tibiletti, V., Marchini, P. L., Bertacchini, F., & Magri, C. (2022). Facing economic and business complexity: An analysis of the evolving features of the board of directors' meetings in Italy. *Corporate Ownership and Control*, 19(4), 172–180. <https://doi.org/10.22495/cocv19i4art15>

Tibiletti, V., Marchini, P. L., & Bertacchini, F. (2021). The Effects of Covid-19 on Financial Statements: Some Insights from Italy through an International Literature Review. *Universal Journal of Accounting and Finance*, 9(5), 1033–1048. <https://doi.org/10.13189/ujaf.2021.090514>

Lugli, E., & Bertacchini, F. (2020). Can Practical Wisdom Mitigate the Negative Effects of Rule-following and Hyper-codification. *Universal Journal of Accounting and Finance*, 8(3), 75–81. <https://doi.org/10.13189/ujaf.2020.080303>

## CONFERENCE PARTICIPATION

Russo I., Bertacchini F. (presenter), Rizzo U., Arcuri M.C., “280 characters of green: analyzing the environmental-related communication of European listed firms”, National Conference SIDREA 2024, “Sviluppo sostenibile, intelligenza artificiale e capitale umano”, Ancona, 12-13 settembre 2024.

Bertacchini F. (presenter), Gabrielli G., Magri C., “What’s in a rating? Exploring the link between the Italian legality rating and earnings management”, 46th EAA Annual Congress Bucharest, Romania, 15 - 17 May 2024.

Bertacchini F. (presenter), Gabrielli G., Lugli E., Magri C., “Investments in Digital Innovation: an Analysis of Corporate Disclosure”, XIII FINANCIAL REPORTING WORKSHOP, Firenze, July 6-7, 2023

Magri C. (presenter), Bertacchini F., Marchini P.L., Mozzoni I., “CSR Oriented Towards Internal Social Enhancement: The Case of Cultural and Creative Projects”, 23<sup>rd</sup> Annual Conference of the European Academy of Management (EURAM 2023), Dublino, 14-16 giugno 2023

Bertacchini, F. (presenter), Marchini, P. L., Lugli, E., Gabrielli, G., “Digitalization in Internal Audit Function: is this Changing the Characteristics of Internal Audit Processes in Italy?”, National Conference SIDREA 2022, “Digitalizzazione e tecnologie intelligenti per il governo delle aziende. Il contributo dell’economia aziendale al Sistema Paese”, Lucca, 20-21 ottobre 2022.

D’Este, C., Marchini, P. L., Medioli, A., Bertacchini, F. (presenter), “The introduction of ‘accounting materiality’ in Italy: is it a ‘real stranger’ for financial statements preparers in civil law countries?”, Online workshop: Special issues on corporate disclosures, *Accounting in Europe and The British Accounting Review*. 27 Giugno 2022.