

## CURRICULUM VITAE

**Prof. Eugenio CAPERCHIONE, Ph.D.**

### Personal data

Birth place and date: Albenga (Italy), March 3<sup>rd</sup>, 1960.

Office address: via Berengario n. 51, Facoltà di Economia “Marco Biagi”, Università di Modena e Reggio Emilia, 41121 Modena, Italy.

Citizenship: Italian.

Office Phone: +39-059-205.6815

Mobile phone: +39-331-6685378

E-mail: <eugenio.caperchione@unimore.it>

### Key points

Prof. Eugenio Caperchione, Ph.D., has been the Dean of the Faculty of Economics in Modena and Reggio Emilia University (2008-2012), where he teaches Public Management and Public Sector Accounting.

Since April 2005 he is Full Professor of Public Sector Accounting in the University of Modena and Reggio Emilia.

He has served as the Chairman of the Board of the CIGAR network (Comparative International Governmental Accounting Research, <http://www.cigar-network.net>) for 10 years (2009-19).

He is a Co-chair of the EGPA Permanent Study Group XII “Public Sector Financial Management” since 2010.

His main research interests are in Comparative public sector accounting, Management control in public administrations, Innovation in public services, Performance evaluation in public entities, Design and delivery of public services.

He is a member of the Italian Standard Setter Board, which is charged of preparing a set of accrual standards for the Italian public sector (since October 2020).

He has been a member of the accrual-IPSAS Working group at the Italian Treasury (2015-16). The group was requested to analyse the Italian accounting laws, and suggest amendments aimed at completing the harmonization process and align the national discipline with the EU Directive 2011/85/UE.

He is among the founders of the Joint Task force IRSPM PSAAG, CIGAR Network, EGPA PSG XII, which is active in commenting the IPSASB EDs and Consultation papers.

## Teaching appointments abroad

June 2017, teaching stay, Faculty of Economic and Social Sciences, University of Rostock (Germany).

May 2017, visiting lecturer, Institute of Public Administration and Management, University of Malta.

December 2016, visiting researcher, School of Economics, Business Administration and Accounting at Ribeirão Preto, Università di San Paolo (Brazil).

2012, Kristianstad University (Sweden), professor of Accounting Theory, with an LLP / Erasmus grant.

2010, Lima, Peru, teacher at the “Maestría en Administración Pública” (Public Administration Master), organised by Universidad Católica Sedes Sapientiae, Lima and Università Cattolica, Milano.

2009, Vienna, seminar about “Public Management Reforms” at a Chancellery seminar for higher civil servants.

2007: visiting professor of *IPSASs, Normes comptables internationales* in IAE, Institut d’Administration des Entreprises, Poitiers, <http://www.iae.univ-poitiers.fr>

2007: organization and teaching responsibility in the Professional Diploma in Public Administration, offered to Palestinian Government officials by the Bethlehem University, West Bank.

January-March 2003: visiting professor at the University of Potsdam and at its Institute of Local Government Studies (KWI).

2000: Visiting professor of *Einführung in das öffentliche Rechnungswesen* (Introduction to Public Sector Accounting), University of Klagenfurt.

1993: Visiting Professor of *Public finance and Governmental Accounting*, Akademia Ekonomiczne w Krakowie, Cracow, Poland.

## Education

1991: Ph.D. in Business Management, Bocconi University, Milan.

1985: Master’s Degree in Business Management, Bocconi University, Milan.

## Publications (since 2000)

1. Caperchione, E., Mussari, R. (eds.) (2000), *Comparative Issues in Local Government Accounting*, Kluwer Academic Publishers, Boston.
2. *Trends and Open Issues in Governmental Accounting Systems: some Elements of Comparison*, in E. Caperchione & R. Mussari (eds.), *Comparative Issues in Local Government Accounting*, Kluwer Academic Publishers, Boston, 2000.
3. *Italy*, with Riccardo Mussari, in J.L. Chan-C. Xiaoyue (eds.), *Models of Public Budgeting and Accounting Reform*, OECD Journal on Budgeting, volume 2, Supplement 1, Paris, 2002, pages 305-331

4. *Local government accounting system reform in Italy: a critical analysis*, Journal of Public Budgeting, Accounting & Financial Management, Volume 15, Number 1, Spring 2003, PrAcademics Press, pages 110-145.
5. *The New Public Management. A Perspective for Finance Practitioners*, FEE, Brussels, 2006.
6. Susana Jorge, Eugenio Caperchione and Rowan Jones (2011), ‘*Introduction: International Governmental Accounting Research (CIGAR): Bridging Researching and Networking*’, in Rowan Jones (ed.) (2011), Public sector accounting, Sage Library in Accounting and Finance, ISBN 978-0-85702-519-7, Volume IV, pp. ix-xxiv.
7. *Buenas practicas en la administracion publica – Perspectivas comparativas* (2011), Universidad Catolica Sedes Sapientiae, Serie de investigaciones: 10, Lima, ISBN 978-612-4030-19-2, pp- 9-72.
8. Caperchione E. and I. Lapsley (2011), *Making Comparisons in Government Accounting*, Financial Accountability & Management, vol. 27 (2).
9. Eugenio Caperchione and Federica Salvatori (2012), *Rethinking the relationship between local government and financial markets*, Public Money & Management, vol. 32 (1), pp. 21-25.
10. *Introduction: Public sector accounting, IPSAS and performance management* (2012), with S. Rocher, International Journal of Public Sector Performance Management, vol. 2 (1), pp. 1-4.
11. Caperchione E., Mori E. (2013), *L’harmonisation comptable des administrations publiques: une analyse comparée internationale*, Politiques & management public, vol. 30 (3), Juillet-Septembre, pp. 315-328, ISSN 0758-1726.
12. Caperchione E., J. Christiaens, I. Lapsley (2013), *The Primacy of, and Complexity of, Accounting for Government*, Financial Accountability & Management, vol. 29 (4), pp. 349-353.
13. Eugenio Caperchione, Federica Salvatori and Elisabetta Benghi (2014), *New Development: Where there’s a will, there’s a way – acting beyond cutbacks*, Public Money & Management, vol. 34 (2), pp. 135-138
14. Francesca Manes Rossi, Susana Jorge, Maria Antónia Jesus & Eugenio Caperchione (2015) *Introduction to a Symposium on New Challenges for Public-Sector Accounting: IPSAS, Budgetary Reporting, and National Accounts*, International Journal of Public Administration, 38:4, 237-239, DOI: 10.1080/01900692.2014.999574
15. Brusca I., Caperchione E., Cohen S., Manes Rossi F. (2015) (eds.), *Public Sector Accounting and Auditing in Europe: The Challenge of Harmonization*, Palgrave Macmillan.
16. Caperchione E. (2015), *Standard Setting in the Public Sector: State of the Art*, in Brusca I., Caperchione E., Cohen S., Manes Rossi F. (eds.), *Public Sector Accounting and Auditing in Europe: The Challenge of Harmonization*, Palgrave Macmillan.

17. Manes Rossi F., Cohen S., Caperchione E., Brusca I. (2016), *Harmonizing public sector accounting in Europe: thinking out of the box*, Public Money & Management, vol. 36 (3), pp. 189-196, <http://dx.doi.org/10.1080/09540962.2016.1133976>
18. Manes Rossi F., Cohen S., Caperchione E., Brusca I. (2016), *Introduction: The Gordian knot of public sector accounting and the role of the International Public Sector Accounting Standards*, International Review of Administrative Sciences, vol. 82 (4), DOI: 10.1177/0020852316665048.
19. Van Helden J., Argento D., Caperchione E., Caruana J. (2016), *Politicians and accounting information: a marriage of convenience?*, Public Money & Management, vol. 36 (7), pp. 473-475, <http://dx.doi.org/10.1080/09540962.2016.1237110>
20. Caperchione E., Brusca I., Cohen S., Manes Rossi F. (2016), *Editorial: Innovations in public sector financial management*, International Journal of Public Sector Performance Management, vol. 2, No. 4, pp. 303-309.
21. Caperchione E., Demirag I., Grossi G. (2017), *Public Sector Reforms and Public Private Partnerships: Overview and Research Agenda*, Accounting Forum, Volume 41, Issue 1, April 2017, Pages 1–7, <http://dx.doi.org/10.1016/j.accfor.2017.01.003>
22. Caperchione E. (2017), *Innovation in Public Sector Accounting*, in Ali Farazmand (ed.), Global Encyclopedia of Public Administration, Public Policy, and Governance, Springer, doi: 10.1007/978-3-319-31816-5\_2307-1
23. Brusca I., Caperchione E., Cohen S., Manes Rossi F. (2018), *IPSAS, EPSAS and Other Challenges in European Public Sector Accounting and Auditing*, in Edoardo Ongaro, Sandra van Thiel (eds.), The Palgrave Handbook of Public Administration and Management in Europe
24. Manes Rossi F., Caperchione E. (2018) (eds.), *L'armonizzazione contabile nelle pubbliche amministrazioni in una prospettiva internazionale*, Franco Angeli, Milano, 978-88-917-77201-5
25. Manes Rossi F., Caperchione E., Cohen S., Brusca I. (2019), *Financial Management and Public Sector Accounting in an Age of Reforms: Developments and Changes in Public Sector Financial Management*. Permanent Study Group 12: Public Sector Financial Management, in Edoardo Ongaro (ed.), Public Administration in Europe. The contribution of EGPA, Palgrave, 235-246.
26. Caperchione E., Cohen S., Manes Rossi F., Brusca I. (2019), *Editorial: Innovations in public sector financial and management accounting—for better or worse?*, PMM, DOI 10.1080/09540962.2019.1583906
27. Caruana J., Brusca I., Caperchione E., Cohen S., Manes Rossi F. (eds.) (2019), *Financial Sustainability of Public Sector Entities. The Relevance of Accounting Frameworks*, Palgrave, 978-3-030-06036-7
28. Caruana J., Brusca I., Caperchione E., Cohen S., Manes Rossi F. (2019), *Exploring the Relevance of Accounting Frameworks in the Pursuit of Financial Sustainability of Public Sector Entities: A Holistic Approach*, in Caruana J., Brusca I.,

- Caperchione E., Cohen S., Manes Rossi F. (eds.), *Financial Sustainability of Public Sector Entities: The Relevance of Accounting Frameworks*, Palgrave
29. Cohen S., Manes Rossi F., Caperchione E., Brusca I. (2019), Local government administration systems and local government accounting information needs: Is there a mismatch?, *International Review of Administrative Sciences*, vol. 85 (4): 708-725, DOI: 10.1177/0020852317748732.
  30. Susana Jorge, Josette Caruana & Eugenio Caperchione (2019) ‘The Challenging Task of Developing European Public Sector Accounting Standards’, *Accounting in Europe*, 16:2, 143-145, DOI: 10.1080/17449480.2019.1637530
  31. Haustein E., Lorson P., Caperchione E., Brusca I. (2019), The quest for users’ needs in public sector budgeting and reporting, *Journal of Public Budgeting, Accounting & Financial Management*, vol. 31 (4): 473-477, DOI 10.1108/JPBAFM-08-2019-0131
  32. André Carlos Busanelli de Aquino, Eugenio Caperchione, Ricardo Lopes Cardoso, Ileana Steccolini (2020), Overseas influences on the development and recent innovations on public sector accounting and finance in Latin America, *RAP – Brazilian Journal of Public Administration*, 54(1):1-10, Jan–Feb, DOI: <http://dx.doi.org/10.1590/0034-761220200057x>, ISBN 1982-3134
  33. Adam, B., Brusca, I., Caperchione, E., Heiling, J., Jorge, S. and Manes Rossi, F. (2020), Are higher education institutions in Europe preparing students for IPSAS?, *International Journal of Public Sector Management*, Vol. 33 No. 2/3, pp. 363-378. <https://doi.org/10.1108/IJPSM-12-2018-0270>
  34. Soguel, N., Caperchione, E. and Cohen, S. (2020), Allocating government budgets according to citizen preferences: a cross-national survey, *Journal of Public Budgeting, Accounting & Financial Management*, Vol. 32 No. 3, pp. 487-504. <https://doi.org/10.1108/JPBAFM-08-2019-0123>
  35. Cohen, S., Manes Rossi, F., Caperchione, E. and Brusca, I. (2021), Debate: If not now, then when? Covid-19 as an accelerator for public sector accrual accounting in Europe, *Public Money & Management*, 41(1), 10.1080/09540962.2021.1834714
  36. Cohen S., Manes Rossi, F., Brusca, I. and Caperchione, E. (2021), Happy endings and successful stories in Public Sector Financial Management: a lesson drawing perspective, *International Journal of Public Sector Management*, IJPSM-04-2021-0109
  37. Caperchione E., Bisogno M., Caruana J., Cohen S. & Manes Rossi F., Editorial: Comparison as a habit—The case for international governmental accounting research, *Public Money & Management*, 41(6), 10.1080/09540962.2021.1940477
  38. Caperchione E., Bianchi C. (eds.) (2022), *Governance and Performance Management in Public Universities. Current Research and Practice*, Springer, ISBN 978-3-030-85697-7.
  39. Bianchi C., Caperchione E. (2022), Performance Management and Governance in Public Universities: Challenges and Opportunities, in Caperchione E., Bianchi C.

- (eds.), *Governance and Performance Management in Public Universities*. Current Research and Practice, Springer, pp. 1-14.
40. Ron Hodges, Eugenio Caperchione, Jan van Helden, Christoph Reichard, Daniela Sorrentino, The role of scientific expertise in COVID-19 policymaking; evidence from four European countries, *Public Organization Review* (2022), 249-267, <https://doi.org/10.1007/s11115-022-00614-z>
  41. Caperchione E., Bisogno M., Caruana J., Cohen S., & Manes Rossi F. (2022), Editorial: After PFM reforms' implementation - the divergence between announcements and realizations, *Public Money & Management*, 42(7): 474-477
  42. Helden J. van, Caperchione E., Pattaro A.F. (2023), Use and non-use of accounting information: the case of controversial projects in public and non-profit settings, *Critical Perspectives on Accounting*, <https://doi.org/10.1016/j.cpa.2021.102378>
  43. Caperchione E. (2023), Debate: Promoting a renewed audit profession in the public sector, *Public Money & Management*, 10.1080/09540962.2023.2172811
  44. Caruana, J., Cohen, S., Manes-Rossi, F., Bisogno, M., & Caperchione, E. (2023). Editorial: A finger firmly on the pulse, *Public Money & Management*, 43 (7), 10.1080/09540962.2023.2257475

### **Presentations in international workshops and conferences**

1. Zagreb, 7-9-2023, presentation at the EGPA Conference, PSG XII, paper "Standard Setting in The Public Sector: Is There a Best Model? Some Elements of a Research Programme"
2. Tokyo, 30-6-2023, presentation at the CIGAR Conference, paper "Standard Setting in The Public Sector: Is There a Best Model? Some Elements of a Research Programme"
3. Naples, 16-11-2020, presentazione "Governance and University Performance Management", con Carmine Bianchi, JMG & SIW SIDREA Virtual Workshop Governance and performance in universities: a missing link?
4. Naples, 17-9-2019, invited speaker at the Round Table on: Academic Research and the Public Sector Standard Setting process, 1<sup>st</sup> IPSASB Research Forum.
5. Amsterdam, 14-6-2019, presentation of the Task Force IRSPM A&A SIG, CIGAR Network, EGPA PSG XII, with a speech on "Making academics take a stand" XVII CIGAR Conference, with Francesca Manes Rossi
6. Venezia, 8-6-2018, invited speaker at Round table "Percorsi, rischi ed opportunità dell'armonizzazione contabile", VIII national workshop of Azienda pubblica journal "Managing Innovation in the Public Sector: Theory and Practice".
7. Rostock, 4-5-2018, paper "How are higher education institutions in Europe preparing professionals in public sector accounting? A comparative international analysis", EGPA PSG XII Spring workshop, paper presented with Berit Adam, Isabel Brusca, Jens Heiling, Susana Jorge, Francesca Manes Rossi.

8. Vienna, 12-12-2017, Implementing Public Sector Accounting reforms: the roles of governments and of government officials, invited speaker at the Financial Reporting Frameworks Community of Practice (FINCOP), Centre for Financial Reporting Reform (CFRR), World Bank Group.
9. Rio de Janeiro, 9-11-2017, Comparative research in Public Sector Accounting, paper presented at Young Researchers Workshop: Desenvolvimento e inovação da contabilidade pública: pesquisa e prática, Fundação Getulio Vargas, Rio de Janeiro.
10. Santiago, 25-10-2017, Public accounting and auditing systems implemented in Europe, Standard setting and harmonization, Santiago, Keynote Speech, International Seminar 90 years of Economic Institutionalinity in Chile, Universidad de Chile.
11. Freiburg, 9-10-2017, Grafting through collaboration – funding international research in P.S.A. and control, keynote speech at “IRSPM SIG on Accounting and Accountability Workshop” presso la Albert-Ludwigs-Universität Freiburg.
12. Milano, September 2017, Local government administration systems and local government accounting information needs: is there a mismatch?, paper presented with S. Cohen S., F. Manes Rossi F., I. Brusca, EGPA Conference, PSG XII.
13. Porto, June 2017, 30 years of CIGAR. Bridging researching, networking and practice, paper presented at XVI CIGAR Conference.
14. Malta, May 2017, Chair of the Discussion Panel “The relevance of the IPSAS Framework for financial sustainability”, with Ian Carruthers (IPSASB), Alexandre Makaronidis (DG Eurostat), Robert Hodgkinson (ICAEW), Michael Zammit Munro (Maltese Treasury), EGPA PSG XII Spring workshop.
15. Ribeirão Preto, December 2016, Standard setting and harmonization in the European public sector, Workshop ‘Experiences on Public Sector Accounting Convergence’, Università di Sao Paulo, Ribeirão Preto.
16. Utrecht, August 2016, The role of accounting information in the dynamics of decision making about controversial projects in public and non-profit sectors, paper presented with Jan van Helden and Anna Francesca Pattaro, EGPA Annual Conference, PSG XII.
17. Modena, May 2016, Allocating state budget according to citizens’ benefits: A cross-national survey, paper con Nils Soguel e Sandra Cohen, EGPA PSG XII Spring workshop.
18. Speyer, September 2015, invited speaker at the Symposium “Reform des öffentlichen Haushalts- und Rechnungswesens zwischen Politik, Verwaltung und Wissenschaft“, Wissenschaftliches Symposium mit anschließender Abendveranstaltung anlässlich des 80. Geburtstags von Prof. Dr. Dr. h.c. Klaus Lüder, with a presentation on „Entwicklung und Situation in Europa – Erfahrungen und Einschätzungen“
19. Paris, September 2015, invited speaker at the Special panel on ‘Harmonization of European Public Sector Accounting Standards (EPSAS): Issues and Perspectives for Europe's Polity and Society, organised by ESSEC and Skema in occasion of the Eufin 2015.

20. Strasbourg, May 2015, invited speaker at the event “Accounting for the European public sector: Roundtable on the ongoing reform of European Public Sector Accounting Standards (EPSAS)”, a part of the workshop “Which Accounting Regulation For Europe’s Economy And Society?”, organised by the Research Lab on Financial Regulation (Labex ReFi) under the auspices of the European Parliament.
21. Brussels, January 2014, invited speaker at the Round table “Going for Governance - EU standard-setting for public sector accounting” organized by FEE, Fédération des Experts Comptables Européens, with a speech on “Good governance in standard setting for public sector accounting”.
22. Kristianstad, December 2012, invited speaker, “EURAM Mini-conference on Financial Sustainability and Cutback Management: Global Issues for Public Organisations”.
23. Paris, October 2012, paper “Succès et échecs dans la poursuite de l’harmonisation comptable. Une analyse comparée de différentes trajectoires nationales” at the workshop “Les transformations de l’action publique au prisme des réformes comptables et financières: regards croisés entre les expériences française et italienne” organised by “Politiques et management public” and CNAM.
24. Dublin, April 2011, paper “Innovations in government: a comparative study on sustainability and diffusion” at the 15<sup>th</sup> IRSPM Conference, Special Interest Group on Innovation and Change in Public Services (SIGIPS).
25. London, March 2011, invited speaker at the “1st CIPFA International Conference: trust and accountability in public financial management”, with the paper “Local governments and the financial markets”.
26. Brussels, October 2008, speaker at the 3<sup>rd</sup> Joint European Commission / FEE Conference “Modernising Accounting in the Public Sector: Where are We and Where to Go Next”.
27. Hamburg, September 2006, *The New Public Management. A Perspective for Finance Practitioners*, at the CIGAR annual workshop hosted by prof. Budäus.
28. Berlin, January 2003, *Staats- und Verwaltungsmodernisierung in Italien - unter besonderer Berücksichtigung der aktuellen kommunalen Management- und Finanzreformen*, conference at Humboldt-Universität Berlin in the frame of “Verwaltungspolitisches Kolloquium Berlin-Brandenburg”.
29. Potsdam, September 2002, *The inter-related roles of the regional and local government in developing local partnerships in Italy* at the EGPA Annual conference *The European Administrative Space: Governance in Diversity*.
30. Milan, September 2001, *Information for accountability. A comparative approach* at the European Foundation for Management Development Conference *Managing for Good Governance – Perils, Challenges, Benefits*.
31. Beijing, April 2001, *The Experiences of Developed Nations: Italy* in the symposium *Government Budgeting and Accounting Reform: China and International Comparative Perspectives*, organised by the *National Institute of Accounting* for the Ministry of Finance, the People’s Republic of China.

32. Speyer, October 2000, *Financial Reporting: Structure and Contents of Government Financial Statements* in the CIGAR workshop *Accounting for Capital Assets and Financial Reporting under the Accrual Basis of Accounting*.
33. Fort Lauderdale, January 2000, *The reform of the Italian local government accounting system. A critical analysis* at the 23rd Annual Conference on Teaching Public Administration, Florida Atlantic University, Fort Lauderdale.
34. Milan, June 1997, *Expected and unexpected effects of the 1995 reform of local government accounting in Italy: the information provided from the statement of operations* at the 6<sup>th</sup> CIGAR Conference.
35. Stockholm, November 1996, *Does local government accounting reform help public managers? Some issues from the Italian experience* at EIASM (European Institute for Advanced Studies in Management) Workshop.
36. Valencia, June 1994, *Governmental accounting changes and Italian public administration renewal in the Nineties* at the CIGAR workshop.
37. Venice, April 1994, *The role of governmental accounting changes in Italian public administration renewal* at the 17<sup>th</sup> European Accounting Association conference.
38. Varsaw, July 1993, *Examples of Western European Support for Central & Eastern European Countries* at European Healthcare Management Association conference *Management Development in Central & Eastern Europe*.
39. Sankt Gallen, March 1993, *Evolution tendencies in the accounting system of Italian local government* at the 4<sup>th</sup> CIGAR conference.
40. Bruxelles, 1990, *Different Levels of Decision-making in Social Policies for Elderly and Managerial Implications* at the Leuven University conference *The Economics of the Care for the Elderly*.
41. Rennes, 1990, *Différents niveaux décisionnels des politiques pour les personnes âgées et conséquences pour les managers* at the Ecole Nationale de Santé Publique conference *Où se décide l'Europe de la santé?*
42. Rennes, March 1988, *Les coûts des services pour les personnes âgées: une étude sur la ville de Milan* at the Ecole Nationale de Santé Publique conference *Les institutions sanitaires et sociales face au vieillissement*.

### **Other relevant information**

Member of the Editorial Advisory Board, PMM – Public Money & Management.

Editor-in-Chief of the Public Money & Management CIGAR Annual issue (three issues published so far).

Member of the Scientific Committee of the 41<sup>st</sup> EAA Annual Congress (Milan, 30 May–1 June 2018) and of the 42<sup>nd</sup> EAA Annual Congress (Paphos, 29-31 May 2019).

Member of the Editorial Board, Revista de Contabilidad-Spanish Accounting Review, 2011-2015.

Member of the Editorial Board, Journal of Public Budgeting, Accounting & Financial Management, since 2018.

He is the first author of a knowledge paper commissioned in 2022 by the World Bank Pulsar programme (Public Sector Accounting Reform Regional Project): Benefits of Accrual Accounting in the Public Sector.

He has been a member of the Advisory Board of the ERASMUS+ strategic partnership “Developing and implementing European Public Sector Accounting modules” (DiEPSAm), Rostock University, 2017-19.

He is fluent in English and French and has a very good knowledge of German and Spanish.

Modena, August 11, 2025

Eugenio Caperchione