

Associate Professor
Marco Biagi Department of Economics
University of Modena and Reggio Emilia

 saragiovannamauro

 saragiovanna.mauro@gmail.com

 www.linkedin.com/in/sara-giovanna-mauro

Main research interests

- PERFORMANCE MEASUREMENT AND USE OF PERFORMANCE INFORMATION FOR DECISION-MAKING, ESPECIALLY IN THE PUBLIC SECTOR
- PUBLIC SECTOR BUDGETING AND ITS INNOVATIONS, E.G. PERFORMANCE- BASED BUDGETING AND PARTICIPATORY BUDGETING
- CO-PRODUCTION IN THE PUBLIC SECTOR AND PARTICIPATORY GOVERNANCE
- GENDER BUDGETING (IN THE PUBLIC SECTOR)
- DIGITALIZATION IMPACT ON PERFORMANCE MEASUREMENT AND PUBLIC VALUE CREATION

Education

2022

National qualification as associate professor

Sep 2013 – Nov 2016

International PhD in Management – Innovation, sustainability and healthcare

Institute of Management, Scuola Superiore di Studi Universitari e di Perfezionamento Sant'Anna, Italy

Nov 2010 – Dec 2012

MSc, Management e Governance, English- language curriculum in Accounting and Management

Faculty of Economics, University of Siena, Italy

Full honours

Sep 2007 – Oct 2010

BSc, Economics and Management of Public Administration and International Institutions

Faculty of Economics, University of Siena, Italy

Full honours

Working experiences

Jan 2025- now

Associate Professor

Department of Economics "Marco Biagi", University of Modena and Reggio Emilia, Modena, Italy

Jan 2022- 2024

Assistant Professor

Department of Economics "Marco Biagi", University of Modena and Reggio Emilia, Modena, Italy

Jan 2018- Dec 2021

Post-doctoral research fellow

Institute of Management, Scuola Superiore di Studi Universitari e di Perfezionamento Sant'Anna, Italy

Jan 2017 – Dec 2017

Post-doctoral research fellow

Department of Management, University of Torino, Italy

Visiting/abroad experiences

Sep 2019 (01.09.2019 - 07.09.2019; 15.09.2019 - 24.09.2019)

Guest Researcher

Department of Business, Kristianstad University, Sweden

Apr – Jun 2016 (01.04.2016 – 15.06.2016)

Research period

Department of Business Administration and Work Science, Kristianstad University, Sweden

Sep – Nov 2015 (01.09.2015 -30.11.2015)

Visiting- Programme Erasmus+ Mobility Consortium “Talent at work”, abroad traineeship

School of management, University of Tampere, Finland

Jan – May 2012

Erasmus

University College Cork (UCC), Irlanda

Jun – Jul 2009

Scholarship winner, course “PALS: Program in American Language Studies”

New Jersey Institute of Technology, Newark, NY, USA

Research funded projects

Research projects funded after evaluation

- 2023 "The digital transformation of public services: a multistakeholder governance approach" **PRIN PNRR2022 (responsible of the local unit)**. Funding institution: Italian Ministry of University and Research. Universities involved: Scuola Superiore Sant’Anna, Pisa (PI); University of Modena and Reggio Emilia
- 2023 "Towards circular economy: a business model innovation perspective" **PRIN2022 (participant)**. Funding institution: Italian Ministry of University and Research. Universities involved: University of Modena and Reggio Emilia (PI), University of Pisa, University of Bologna, University “G. D’Annunzio” of Chieti-Pescara, IMT School - Lucca
- 2020 – 2021 “The digital side of universities: an international comparative analysis of performance measurement systems”
Funding institution: **EURAM** – European Academy of Management, Belgio (**principal investigator**), Universities involved: Scuola Superiore Sant’Anna, Pisa; Aarhus University, Aarhus - Denmark
- 2018-2020 “Changing Cost and Performance Management Systems to enable business Servitization and improve competitiveness of Italian manufacturing SMEs”
PRIN2015 (participant), Funding institution: Italian Ministry of University and Research. Universities involved: Scuola Superiore Sant’Anna, Pisa; University of Pisa; University of Firenze

- 2016-2017 “Accountability patterns and performance measurement in the co-production of public services”
Funding institution: **CIMA** – Chartered Institute of Management Accountants, UK, (**participant**),
Universities involved: Scuola Superiore Sant’Anna, Pisa; Open University, UK; Kristianstad University, Sweden

Research projects funded after evaluation within the university (DEMB- UNIMORE)

- 2024 “La performance ESG di Unimore: una visione globale e multidimensionale della sostenibilità per gli stakeholders coinvolti” - FAR 2024 – University funding for the departmental research. UNIMORE (DEMB) participants: Sara Giovanna Mauro; Maddalena Cavicchioli (PI), Ulpiana Kocollari, Costanza Torricelli
- 2023 “La performance ESG delle Università: metodi e strumenti data-driven per un assessment multidimensionale della sostenibilità” - FAR 2023 – University funding for the departmental research. UNIMORE (DEMB) participants: Sara Giovanna Mauro (PI); Bernardo Balboni, Maddalena Cavicchioli, Ulpiana Kocollari, Costanza Torricelli, Valeria Venturelli
- 2022 “L’evoluzione del bilancio partecipato: la digitalizzazione a servizio del cittadino?” - FAR 2022 – University funding for the departmental research, individual research project

Other projects

- 2020 – 2021 “Corso di Alta Formazione ‘FormAzione Suap’”, training- action course designed to engage municipalities’ offices for the production activities in Tuscany (topic: digitalization of services and their management)
- 2017 Project on organizational innovation, designed to analyse and improve the processes of a municipality, within the greement stipulated between the Municipality of Turin and the University of Turin – project focused on process analysis and improvement

Research award

2019

SIDREA research grant to support the project “*Sopravvivere o reagire alla digitalizzazione? La metamorfosi necessaria delle università*” (“SURVIVE OR REACT TO DIGITALIZATION? THE UNIVERSITY METAMORPHOSIS”, topic: digitalization & performance in the universities)

Publications

- **Google Scholar:** [Link](#)
- **Scopus:** [Link](#)

Teaching activities abroad

- Guest lecturer on the topic of public **budgeting**, within the “Strategy and Management Control” course (Master level), Kristianstad University, Kristianstad, Sweden, a.y. 2022-2023
- Guest lecturer on the topic of **performance-based budgeting** in the public sector within the “**Performance measurement in the public sector**” course (Master level), Nord University, Bodø, Norway, a.y. 2024-2025; 2023-2024; 2021-2022; 2020-2021; 2019-2020; 2018-2019
- Guest lecturer on the topic of **budgeting and performance measurement & management** within the “**Strategy and Management Control**” course (Master level), Kristianstad University, Kristianstad, Sweden, a.y. 2020-2021
- Lecturer in the course “Strategy and Management Control” (Master level); responsible of the track “Strategic management” and collaborator in the track “Management control”, Kristianstad University, Kristianstad, Sweden, a.y. 2019- 2020

- Collaborator in the course “**Performance measurement in the public sector**”, Master (online course), Kristianstad University, Kristianstad, Sweden, a.y. 2016-2017

Teaching activities in English in Italy

- Guest lecturer on the topic “**Public sector activities & digitalization**” within the “Performance measurement: theories and practices” Phd course, PhD in Management, Institute of Management, Scuola Superiore Sant’Anna, Pisa, a.y. 2023-2024
- Guest lecturer on the topic “**Performance management in particular context**” within the “Performance theories” PhD course, PhD in Management, Institute of Management, Scuola Superiore Sant’Anna, Pisa, a.y. 2021-2022
- Lecturer within the course of “**Financial analysis: cost & performance, financial analysis costing**” (16 hours) - Master in Management of Innovation (MAINS), Institute of Management, Scuola Superiore Sant’Anna, Pisa, a.y. 2018-2019
- Guest lecturer on the topic of “**Qualitative Research under Pragmatic Constructivism**” within the “Topics in management and accounting research” Phd course, PhD in Management, Institute of Management, Scuola Superiore Sant’Anna, Pisa, a.y. 2018-2019
- Lecturer – integrative teaching within the “**Financial accounting and business administration**” course (80 hours), Degree course in Business and Management, Management Department, University of Turin, Turin, a.y. 2017-2018
- Collaborator in the course “**Cost and performance management**”, Master degree in Innovation Management (MAIN), Institute of Management, Scuola Superiore Sant’Anna, Pisa, a.y. 2021-2022; 2020-2021; 2019-2020; 2018-2019
- Collaborator in the course “**Financial Metrics for business and services**”, Master degree in Innovation Management (MAIN), Institute of Management, Scuola Superiore Sant’Anna, Pisa, a.y. 2021-2022; 2020-2021; 2019-2020; 2018-2019
- Collaborator in the course “**Business Administration**”, Bachelor Degree, University of Siena, Siena, a.y. 2020-2021; 2019-2020; 2018-2019; 2017-2018; 2016-2017
- Collaborator in the course “**Laboratory**”, Master degree in Innovation Management (MAIN), Institute of Management, Scuola Superiore Sant’Anna, Pisa, a.y. 2019-2020; 2018-2019

Editorial activity

- Co-chair of panel 28 “Hybrid Future of Participatory Budgeting?” as part of the international scientific conference organized by the International Research Society for Public Management (IRSPM) for the year 2024
- Head of the organizing committee and member of the scientific committee of the conference “The Actor-Reality Construction” (<https://www.arc2023.unimore.it/>) held at the Marco Biagi Department of Economics, in Modena, on November 30th and December 1st 2023
- Member of the editorial board of the *Journal of Public Budgeting, Accounting and Financial Management* (ABS 2; Scjmago Q2 – Business, Administration and Accounting; Public Administration; ANVUR Q1) since 2022
- Member of the Scientific Committee - SC of the 2022 European Accounting Association Annual Congress and of the 2023 European Accounting Association Annual Congress - category "Public Sector and Not-for-Profit Accounting/Accounting Education (PSNP/ED)", playing the role of reviewer of the papers submitted to the conference in order to select those suitable for presentation
- Reviewer of book proposal for Routledge, Emerald Publishing
- Ad-hoc reviewer for multiple journals, among which:
 - *Accounting, Auditing & Accountability*
 - *Azienda Pubblica*
 - *Economia Pubblica*

- *Journal Baltic Journal of Management*
- *Health Services Management Research*
- *International Journal of Accounting and Information Management*
- *International Review of Administrative Sciences*
- *Journal of Accounting in Emerging Economies*
- *Journal of Management and Governance*
- *Journal of Public Budgeting, Accounting and Financial Management*
- *Policy and Politics*
- *Public Management Review*
- *Public Performance & Management Review*
- *Qualitative Research in Accounting and Management*

Institutional commitments and other activities

- Member of the Quality Committee of the Marco Biagi Department of Economics, University of Modena and Reggio Emilia, since the 2023-2024 academic year, with reference to the Research area.
- Member of the Faculty of the Doctoral Program in Labor, Development and Innovation, of the Marco Biagi Department of Economics, managed in collaboration with the Marco Biagi Foundation, since the 2022-2023 academic year.
- Participation in the TOLC-E @casa Commissions, to supervise the entrance exams for admission to the Economics degree programs, starting from the 2021-2022 academic year.
- Participation in Commissions for the assignment of research grants/assignment of research positions at Italian universities.
- Member of the Evaluation Committee for admission to the School for Students of the 2nd Level of Social Sciences – Master's Degree in Innovation Management, academic year 2022-2023, at the Sant'Anna School of Advanced Studies of Pisa.

Language skills

Italian

Native

English

Level B2 (University of Cambridge, ESOL Examinations)

IT skills

- ECDL - European Computer Driving Licence
- MS Office – Adobe – Social
- NVivo

I authorize the processing of my personal data pursuant to Legislative Decree 196 of 30 June 2003 and GDPR 679 of 2016

Everything stated in this curriculum vitae corresponds to the truth pursuant to articles 46 and 47 of the Presidential Decree 445 of 2000

Rome, 03 October 2025



