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RESEARCH PROFILES

[ORCID](#) number: 000-0003-0107-9809

Google Scholar [Profile](#)

[Scopus Author ID](#): 23089789300

[Researcher ID](#): H-5382-2011

RESEARCH INTERESTS

Corporate Social Responsibility/Sustainability Accounting, Reporting and Disclosure

Social and Environmental/Sustainability Accounting, Corporate Social Responsibility, Corporate Disclosure and Reporting, Stakeholder Engagement

Corporate Governance and Accountability

Shareholder activism, Shareholder Engagement, Corporate Governance, Board of Directors, Transparency

TEACHING INTERESTS

Sustainability Accounting and Reporting, Corporate Governance

ACADEMIC POSITIONS

June 2019 – present	Professor of Accounting , <i>University of Bristol, UK</i>
March 2017 – May 2019	Professor of Accounting , <i>University of Exeter Business School, UK</i>
May 2013 – March 2017	Associate Professor of Accounting , <i>University of Exeter Business School, UK</i>
March 2006 – May 2013	Assistant Professor of Accounting , Department of Economics and Management, <i>University of Padova, Italy</i>
May 2005 – Mar 2006	Research Assistant at the Department of Economics and Management, <i>University of Padova,</i>
Jan 2002 - Apr 2005	Instructor , School of Economics and Business Administration, <i>University of Padova, Italy</i>

VISITING POSITIONS

Sept 2019 – present	<i>University of Padova, Padova, Italy</i>
Sept 2018	<i>Université Toulouse Capitole, Toulouse, France</i>
Sept 2015 – July 2018	<i>ESSEC Business School, Cergy, France</i>
Sept – Nov 2011	<i>University of Central Florida, Orlando, USA</i>
Sept – Dec 2010	<i>Concordia University, Montréal, Canada</i>
Sept – Dec 2009	<i>University of Birmingham, Birmingham, UK</i>

EDUCATION

- Jan 2002 - April 2005 **Ph.D. in Economics and Management**, University of Padova (Italy) – Major: Accounting (Visiting Ph.D. student at Boston University during Sept 2003 - June 2004)
- Sept 1996 – Dec 2000 **MSc in Economics and Management**, School of Economics and Business Administration, University of Padova (Italy)

ACADEMIC AFFILIATIONS

American Accounting Association, British Accounting Association, Centre for Social and Environmental Accounting Research, European Accounting Association.

PUBLICATIONS

Refereed academic journals

- Michelon G., Trojanowski G. and Sealy R. 2022. Narrative reporting: state of the art and future challenges, *Accounting in Europe* 19(1), 7-47.
- Bonetti, P., Leuz, C., Michelon G. 2021. Large-sample evidence on the impact of unconventional oil and gas development on surface waters. *Science* 373(6557), 896-902.
- Beelitz A., Cho C.H., Michelon G., Patten, D.M. 2021. Measuring CSR Disclosure when Assessing Stock Market Effects. *Accounting and the Public Interest* 21(1), 1-22.
- Michelon, G. 2020. Accounting research boundaries and academic empathy. *Critical Perspectives on Accounting*. 76, 102204.
- Michelon G., Rodrigue M. and Trevisan E. 2020. The marketization of a social movement: activists, shareholders and CSR disclosure. *Accounting Organizations & Society* 80, 101074.
- She C, Michelon G. 2019. Managing stakeholder perceptions: Organized hypocrisy in CSR disclosures on Facebook, *Critical Perspectives on Accounting* 61, 54-76
- Michelon G., Patten, D.M. and Romi, A. 2019. Creating legitimacy for sustainability assurance practices: evidence from sustainability restatements, *European Accounting Review* 28(2), 395-422
- Arena, C., Michelon, G. 2018. A matter of control and identity? Family firms' environmental reporting decisions along the corporate life-cycle, *Business Strategy and the Environment* 27(8), 1596-1608
- Schneider, T. Michelon, G. and Paananen, M. 2018. Environmental and social matters in mandatory corporate reporting: an academic note, *Accounting Perspective* 17(2), 275-305
- Arena C., Michelon G., and Trojanowski, G. 2017. Big egos can be green: the influence of CEO hubris on environmental innovation. *British Journal of Management* 29(2), 316-336
- Gomez-Carrasco P., Michelon G. 2017. The power of stakeholders' voice: the effects of social media activism on stock markets. *Business Strategy and the Environment* 26(6), 855-872.
- Schneider, T., Michelon, G., & Maier, M. 2017. Environmental liabilities and diversity in practice under International Financial Reporting Standards. *Accounting, Auditing & Accountability Journal* 30(2), 378-403
- Birkey, R., Michelon, G., Patten, D.M., and Sankara, J. 2016. Does assurance on CSR reporting enhance environmental reputation? An Examination in the U.S. Context. *Accounting Forum* 40(3), 143-152.
- Kumar, K. Boesso, G. and Michelon, G. 2016. How do strengths and weaknesses in corporate social performance across different stakeholder domains affect company performance: an empirical investigation. *Business Strategy and the Environment* 25(4), 277-292.
- Michelon, G. Pilonato, S., Ricceri, R. and Roberts, R. 2016. Behind camouflaging: traditional and innovative perspectives in social and environmental accounting research. *Sustainability Accounting Management and Policy Journal* 7(1), 2-25.

- Arena, C. Bozzolan, S., and Michelon G. 2015. Environmental reporting: transparency to stakeholders or stakeholders' manipulation? An analysis of disclosure tone and the role of board of directors. *Corporate Social Responsibility and Environmental Management* 22(6), 346-361.
- Boesso, G., Favotto, F., and Michelon, G. 2015. Stakeholder prioritization, strategic corporate social responsibility and company performance: further evidence. *Corporate Social Responsibility and Environmental Management* 22(6), 424-440.
- Bozzolan, S., Cho, C.H., and Michelon G. 2015. Impression management and organizational audiences: the FIAT group case. *Journal of Business Ethics* 126(1), 143-165.
- Bozzolan, S. Fabrizi M., Mallin, C.A. and Michelon G. 2015. Corporate social responsibility and earnings quality: international evidence. *International Journal of Accounting* 50(4), 361-396.
- Cho, C.H., Michelon, G., Patten, D.M., and Roberts, R.W. 2015. CSR disclosure: the more things change...? *Accounting, Auditing & Accountability Journal* 28(1), 14 – 35.
- Michelon, G. Bozzolan, S. and Beretta, S. 2015. Board monitoring and internal control system disclosure in different regulatory environments. *Journal of Applied Accounting Research* 16(1), 138 – 164.
- Michelon, G., Pilonato, S., and Ricceri, F. 2015. CSR reporting practices and the quality of disclosure: an empirical analysis. *Critical Perspectives on Accounting* 33, 59-78.
- Michelon, G., and Rodrigue, M. 2015. Demand for CSR: insights from shareholder proposals. *Social and Environmental Accountability Journal* 35(3), 157-175.
- Cho, C.H., Michelon G., Patten, D.M. and Roberts, R.W. 2014. CSR report assurance in the United States: an empirical investigation of determinants and effects. *Sustainability Accounting Management and Policy Journal* 5(2), 130-148.
- Cugini, A., Michelon, G. and Pilonato, S. 2014. In search of academic excellence with the strategy map: an analysis of an Italian case study. *International Journal of Business Performance Management* 15(1), 1-22.
- Fabrizi, M., Mallin, C.A., and Michelon G. 2014. The role of CEO's personal incentives in driving corporate social responsibility. *Journal of Business Ethics* 124(2), 311-326.
- Sarrica, M., Michelon G., Bobbio, A. and Ligorio, S. 2014. Employer branding in nonprofit organizations. An exploration of factors that are related to attractiveness, identification with the organization and promotion: the case of Emergency. *TPM – Testing, Psychometrics, Methodology in Applied Psychology* 21(1), 3-20.
- Boesso, G., Kumar K., and Michelon G. 2013. Descriptive, instrumental and strategic approaches to corporate social responsibility: do they drive the financial performance of companies differently? *Accounting, Auditing and Accountability Journal* 26(3), 399-422.
- Bozzolan S., Imperatore C., and Michelon G. 2013. Sistemi di controllo interno e qualità dell'informativa contabile. Evidenze dalle principali società quotate Europee. *Economia & Management* 1(gennaio/febbraio), 83-102.
- Mallin, C.A., Michelon G., and Raggi, D. 2013. Monitoring intensity and stakeholders' orientation: how does governance affect social and environmental disclosure? *Journal of Business Ethics* 114(1), 29-43.
- Michelon G., Boesso, G., and Kumar, K. 2013. Examining the link between strategic corporate social responsibility and company performance: an analysis of the best corporate citizens. *Corporate Social Responsibility and Environmental Management* 20(2), 81-94.
- Michelon G., Pilonato S., and Cugini A. 2013. Innovating accounting practices in rail transport companies. *Journal of Applied Accounting Research* 14(2), 147-162.

- Cho, C.H., Michelon G., and Patten D.M. 2012. Enhancement and obfuscation through the use of graphs in sustainability reports: an international study. *Sustainability Accounting, Management and Policy Journal* 3(1), 74-88.
- Cho, C.H., Michelon G., and Patten D.M. 2012. Impression management in sustainability reports: an empirical investigation of the use of graphs. *Accounting and the Public Interest* 12(1), 16-37.
- Michelon G. 2012. Impression management and legitimacy strategy: the BP Case. *Financial Reporting* 4, 35-64.
- Michelon G., and Parbonetti A. 2012. The effects of corporate governance on sustainability disclosure. *Journal of Management and Governance* 16(3), 477-509.
- Beretta S., Bozzolan, S., and Michelon G. 2011. La disclosure sul sistema di controllo interno come meccanismo di monitoraggio: evidenze empiriche da differenti contesti istituzionali. *Management Control* 1(1), 125-149.
- Cugini A., Michelon G., and Pilonato S. 2011. Performance measurement in academic departments: The Strategy Map Approach. *Public Money & Management* 31(4), 271-278.
- Mallin C.A., and Michelon G. 2011. Board reputation attributes and corporate social performance: an empirical investigation of the US best corporate citizens. *Accounting and Business Research* 41(2), 119-144.
- Michelon G. 2011. Sustainability disclosure and reputation: a comparative study. *Corporate Reputation Review* 14(2), 79-96.
- Boesso G., and Michelon G. 2010. The effects of stakeholder prioritization on corporate financial performance: an empirical investigation. *International Journal of Management* 27(3-Part 1), 470-496.
- Cugini A., and Michelon G. 2009. La misurazione della performance nei dipartimenti universitari. *Economia & Management* 4 (Luglio/Agosto), 9-19.
- Cugini A, Michelon G., Pilonato S. 2009. La misurazione dei costi nelle aziende di trasporto ferroviario: dal costo delle attività al costo della corsa. *Management delle Utilities* 3, 14-28.
- Michelon G., and Boesso G. 2009. Approccio strategico alla responsabilità sociale d'impresa e performance finanziaria: un'analisi delle best corporate citizens. *Financial Reporting* 4, 121-154.
- Cugini A., and Michelon G. 2008. La misurazione dei costi orientata alla customer profitability in un'azienda di servizi b-to-b: il caso CIM Italia. *Finanza Marketing e Produzione* 26 (3), 101-132.

Chapters in books

- Cooper, S. and Michelon, G. (2022). Conceptions of materiality in sustainability reporting frameworks: Commonalities, differences and possibilities. *Handbook of Accounting and Sustainability*. Ed. C Adams. Edward Elgar Publishing
- Michelon, G. (2021). Financial markets and environmental performance (Ch. 14). *Handbook of Environmental Accounting and Reporting*. Eds. J. Bebbington, C. Larrinaga, B. O'Dwyer, I. Thomson. Routledge
- Rodrigue, M. and Michelon, G. (2021). Shareholder activism and the environment (Ch. 13). *Handbook of Environmental Accounting and Reporting*. Eds. J. Bebbington, C. Larrinaga, B. O'Dwyer, I. Thomson. Routledge
- Boesso, G., Kumar, K. and Michelon G. 2015. Strategic and proactive corporate social responsibility. *Corporate Social Responsibility and Sustainability: Contemporary Perspectives* (65-80). Eds. M. Nejhati, A. Amran and A. Quazi, Pearson Malaysia.
- Cerbioni F., and Michelon G. 2012. Il modello del bilancio. *Economia Aziendale. Modelli Misura, Casi* (135-165). Eds. F. Favotto, S. Bozzolan, and A. Parbonetti, McGraw Hill, Milano.

- Beretta, S., Bozzolan, S., and Michelon, G. 2010. La comunicazione delle caratteristiche del Sistema di Controllo Interno quale meccanismo di governance: un'indagine empirica. *Scritti in onore di Vittorio Coda* (2083-2104). Eds. AAVV. Egea, Milano.
- Favotto F., and Michelon G. 2008. La responsabilità sociale d'impresa come efficace e lungimirante strategia aziendale. *La responsabilità sociale dell'impresa* (219-246). Ed. G. Conte, Laterza, Bari.
- Michelon G. 2006. Sustainability disclosures across DowJones Sustainability Index companies. *Emerging Issues in International Accounting and Business Conference 2006 Proceedings vol. 2* (599-619), CLEUP, Padova.

Research Reports

- Gaia, S. Baboukardos D., Cuomo F., Michelon G., Soobaroyen, T. 2022. The Wates Corporate Governance Principles for Large Private Companies: the Extent, Coverage and Quality of Corporate Governance Reporting, Financial Reporting Council (https://www.frc.org.uk/getattachment/e8759f3d-d189-448e-979a-f6bb6d335c83/The-Wates-Corporate-Governance-Principles-for-Large-Private-Companies_February2022.pdf)
- Michelon, G., Paananen, M and Schneider, T. 2020. *Black box accounting: discounting of decommissioning liabilities*. ICAS Research Report (<https://www.icas.com/thought-leadership/research/Research-at-ICAS/the-cost-of-clean-up>)
- Michelon, G., Trojanowski, G. and Sealy, R. 2020. Understanding research findings and evidence on corporate reporting: an independent literature review. Commissioned by the [Financial Reporting Council](https://www.frc.org.uk/accountants/accounting-and-reporting-policy/clear-and-concise-and-wider-corporate-reporting/frc-future-of-corporate-reporting-project), October (<https://www.frc.org.uk/accountants/accounting-and-reporting-policy/clear-and-concise-and-wider-corporate-reporting/frc-future-of-corporate-reporting-project>)

Other publications (editorials, reviews)

- Gibassier D., Michelon G., and Cartel M. 2020. The future of carbon accounting research: “we’ve pissed mother nature off, big time”. *Sustainability Accounting, Management and Policy Journal*, 11(3), 477-485.
- Arena C., and Michelon, G. 2020. A corporate governance perspective on social and environmental accountability. *Accounting Perspectives in Southern Africa*. The South-African Institute of Chartered Accountants.
- Michelon G., and Vourvachis P. 2015. Review of *Accounting for Social Value*. Eds L. Mook, University of Toronto Press, Toronto, 2013, xiii + 259 pages. *The International Journal of Accounting* 50(1), 102-105.
- Michelon G. 2014. Review of *The End of Corporate Social Responsibility*. *Crisis and Critique*. P. Fleming and M.T. Jones, Sage, London, xvi + 125 pages. *EAA Newsletter* 48(4), 23-28.
- Cho, C.H., Costa, E., and Michelon G. 2013. Special Forum on *Social and Environmental Accounting and Accountability*. *Financial Reporting* 2, 5-8.
- Michelon G., 2012. Review of Jones, M. 2011. The nature, use and impression management of graphs in social and environmental accounting in *Accounting Forum* 35, 75 – 89, *Social and Environmental Accountability Journal* 32(1), 46-47.
- Michelon G., 2007. Business ethics e corporate governance. Nuove riflessioni sulla responsabilità delle imprese”, *Sviluppo e Organizzazione* 224 (Novembre/Dicembre), 117-129.
- Michelon G., 2003. Responsabilità sociale delle imprese e accountability. *Sviluppo e Organizzazione* 200 (Novembre/Dicembre), 118-130.

WORKING PAPERS (under review)

- Bonetti P., Cho C.H., and Michelon G. Environmental disclosure and cost of capital: evidence from the Fukushima accident.

Bouten L., Cho C.H., Michelon G. and Roberts, R.W, When ratings become ‘make your own’ menus: Prosumption, co-reconstruction, and reactivity in environmental, social, and governance (ESG) ratings. R

Arena C. Garcia Torea, N. and Michelon, G. The lines that divide. The role of board faultlines for proactive environmental strategies.

She C. and Michelon G. A governance approach to social media engagement in social enterprises.

WORKING PAPERS

Bonett, P., Leuz C. and Michelon G. Internalizing Externalities Disclosure Regulation for Hydraulic Fracturing, Drilling Activity and Water Quality.

https://papers.ssrn.com/sol3/papers.cfm?abstract_id=4171246

Romi A., Chavez S. and Michelon G., Fighting pollinator extinction: an examination of the corporate response to the U.S. pollinator decline policy.

WORK IN PROGRESS

Magnan, M. and Michelon G. (Eds) *Handbook of Corporate Governance and Social Responsibility* (Edward Elgar Publishing)

Alexander D., Jorissen A., Hoogendoorn M., Van Mourik C., Kirwan C., Inwinkl P., Michelon G. (Eds), *International Financial Reporting & Analysis* (9th Edition), Cengage

AWARDS

I have been included in the [Stanford University list](#) of the most highly cited researchers worldwide in 2020 (40th in accounting) and 2019 (50th).

2017 Highly Commended paper in the 2017 *Emerald Literati Network Awards for Excellence* – Sustainability Accounting Management and Policy Journal

2016 Outstanding Paper in the 2016 *Emerald Literati Network Awards for Excellence* – Journal of Applied Accounting Research

2014 *PRI Stichting Foundation* Best Paper award at the Henley Centre for Governance, Accountability & Responsible Investment (GARI) 2nd International Conference on “Corporate Governance and Integrated Thinking”, Reading, 9-11 September

RESEARCH FUNDING

Institute of Chartered Accountants of Scotland (ICAS) “Impact and financial materiality assessments in corporate sustainability and financial reporting: interconnections, practices, processes, and challenges”, with Cooper, S. Kasim, T Chen, X. and Guo, Z (current) £14,741

Faculty Major Initiatives (University of Bristol), “Impact and financial materiality assessments in corporate sustainability and financial reporting: interconnections, practices, processes, and challenges”, with Cooper, S. Kasim, T Chen, X. and Guo, Z (current) £4,743

Financial Reporting Council, “The Wates Principles of Corporate Governance” (Research Project), with S. Gaia, D. Barboukados, T. Soobaroyen, F. Cuomo. Grant award: £45,525; 2021 (completed) [FULL COST]

Financial Reporting Council, “The Future of Corporate Reporting” (Literature Review), with R. Sealy and G. Trojanowski. Grant award: £44,928; 2019 (completed) [FULL COST]

Institute of Chartered Accountants of Scotland (ICAS) “Black box accounting: discounting of decommissioning liabilities”, with M. Paananen and T. Schneider. Grant award: £19,942; 2018 (completed)

University of Exeter, (internal funding) Visiting International Academic Fellowship. The award supported a visit by Professor Markus J. Milne (University of Canterbury) in September – October 2016. Grant award: £3,100; 2016 (*completed*)

ESSEC Foundation, Paris (France) White Project Award “Lessons from the Fukushima nuclear accident: disentangling the capital market effects of environmental disclosure” with C. Cho, P. Bonetti. Grant award: €10,000; 2013-2015 (*completed*)

Chaire the recherche en gouvernance de sociétés of the Université Laval, Quebec City (Canada) “Shareholders activism on sustainability: effects and implications for corporate governance” with M. Rodrigue. Grant award: Can\$ 5.000; 2013-2015 (*completed*)

University of Padova, Padova (Italy) Progetto di Ateneo 2011 “Governance and disclosure in (ir)responsible firms”, member of research team, P.I.: A. Parbonetti. Grant award: € 38,000; 2012-2014 (*completed*)

Italian Ministry of Education, Universities and Research (MIUR), Italy Progetto di Interesse Nazionale (PRIN) 2009. “Earnings quality and internal control systems: determinants of corporate governance and voluntary disclosure”. Member of research team, P.I.: S. Bozzolan. Grant award: € 29,182; 2011-2013 (*completed*)

Italian Ministry of Education, Universities and Research (MIUR), Italy Progetto di Interesse Nazionale (PRIN) 2007 “Quality of disclosure and properties of analysts’ forecasts”. Member of research team, P.I.: S. Bozzolan. Grant award: € 22,696; 2008-2010 (*completed*)

University of Padova, Padova (Italy) Progetto di Ateneo 2006. “Risk Management and Internal Control Systems: assessment of the adequacy and disclosure to the financial market”. Principal Investigator (Team made of 4 members). Grant award: € 29,000; 2007-2009 (*completed*)

INVITED SEMINARS, PLENARY SPEAKER and ROUNDTABLES

2022 Invited seminar at CPA Canada Accounting and Governance Research Centre (CPA-AGRC) at the Telfer School of Management (University of Ottawa), Bocconi University, University of Porto, University of Burgos, Environmental Protection Agency (EPA) National Center for Environmental Economics (NCEE).

Keynote speaker at the *British Accounting & Finance Association Master Classes* (11 April); *17th Eufin Workshop* (organised by Accounting in Europe and Católica Lisbon University)

Invited speaker at the AARG Workshop on *Higher Education and calculative practices: A reflection on the transformation of academic work & academic freedom* (organised by Queen Mary University, 21 Jun)

Scheduled talks and seminars: University of St. Gallen, HEC, University of Venice (Italy) Norwich Business School (University of East Anglia), University of York

2021 Invited seminars at The Society & Organizations Institute at HEC Paris, Royal Holloway, Ludwig-Maximilians-Universität München / LMU Munich, University of Southampton, University of Cardiff, University of Birmingham, Queen Mary University.

Invited speaker at the *EAA, EFRAG and ICAS Joint Webinar: the price of time – discounting in financial reporting* (9 July); *d\carb 2021 Future Economy Forum “Making Money & Saving the Planet - What is needed to bring it together?”* (Humboldt-Universität zu Berlin - Berlin School of Economics) (Sept 6)

Keynote speaker at the *ACCA-BAFA FARSIG Symposium* (8 Jan), *Workshop on Sustainability, Reporting and Regulation* organised by Essex University (29-30 April), the

Irish Accounting and Finance Association Doctoral Colloquium (12 May), *Joint Montréal PhD Conference* organized by Concordia University (12 Nov)

2020 Invited seminars at University of Mannheim, Bocconi University

2019 Invited seminars at Paderborn University, University of Padova, Universidad de Sevilla. Keynote speaker at the: *Responsible Business Research Seminar*, Tampere University, Finland; *Meditari & Accounting Forum Joint Conference*, Seoul, Korea; *9th International Conference “Financial Reporting and Auditing: Meeting the information users' needs”*, Cracow, Poland

Panel member at European Commission “*Promoting Sustainable Finance*” Conference, Brussels, Belgium; *Amis IAAER 2019 Conference*, Bucharest, Romania

2018 Invited seminars at HEC Lausanne, Newcastle University, Kansai University, Kyoto University, University of Vigo, WU (Wirtschaftsuniversität Wien) Vienna University of Economics and Business; University of Toulouse I; GRONEN Reading Group (Amsterdam Business School)

2017 Invited seminars at Concordia University; Schulich School of Business (York University), and ISCTE-IUL Business School

2016 Invited seminars at Environment and Sustainability Institute, University of Exeter, and University of Toulouse

2015 Invited seminars at Manchester Business School

2014 Invited seminars at Tilburg University; IESEG School of Management; ESSEC Business School; University of Miami and University of Central Florida

Ph.D. SUPERVISION

Ziyi Guo (2021-); Jinyng Lu (2021-); Reill, Maresa (2019-); McNally, Eleanor (2018-); She, Chaoyuan (Essex Business School – graduated in 2019); Jevasuwan, Supavinee (Kasetsart Business School, Thailand – graduated in 2019); Petrides, Yanira (ITAM, Mexico – graduated in 2018). Since 2014, I have also participated in several other PhD Viva as external and internal examiner.

TEACHING EXPERIENCE

Undergraduate: Accounting I (year 1); Business Finance for Accountants (year 1); Business Planning (year 3); Contemporary Issues in Corporate Governance (year 3); Corporate Governance and Responsibility (year 3); Financial Accounting (year 1); International Corporate Governance (year 3); Management Control Systems (year 3); Business Administration (year 1)

Graduate: Accounting & Finance; Accounting Theory, Scandals and Standards; Advanced Topics in Management: Corporate Social Responsibility (MBA); Corporate Governance and Accountability; Corporate Governance and Social Responsibility; Corporate Governance Reporting and Regulation; Financial Statement Analysis; Performance Measurement

PhD: Readings in Accounting; Job-market workshop; Publication workshop series; Online open unit TRR266 “[Research on Corporate Transparency](#)” (session on non-financial reporting). In 2022, Giovanna was invited to join the faculty of the EAA Doctoral Colloquium.

I have taught all levels courses in different Schools and Universities (among others: *University of Padova, University of Exeter, University of Bristol, Toulouse 1 University Capitole School of Management, Grand Ecole ESSEC Business School*) and to both accounting specialist and non-specialist students, from a variety of cultural and national backgrounds.

SERVICE and LEADERSHIP

2020 – present	Head of Accounting of the <i>School of Accounting and Finance, University of Bristol</i>
2020 – present	Chair of the <i>European Accounting Association (EAA) Virtual Activities Committee</i>
2020 – present	Member of the <i>EAA Management Committee</i>
2019 – present	Joint lead of the <i>Accountability, Sustainability and Governance Research Group, School of Accounting and Finance, University of Bristol</i>
2019 – present	Faculty on the <i>Chartered Accountants' Livery Charity (ICAEW Foundation) Ph Bursaries Committee</i>
2019 – 2020	Program Director for the MSc in Accounting and Finance, <i>School of Accounting and Finance, University of Bristol</i>
2018 – 2021	Chair of the <i>ACCA Governance, Risk and Performance Global Forum</i>
2018 – 2019	Member of the <i>Industrial Strategy Funding Group, University of Exeter</i>
2017 – present	Member of the <i>EAA Publication Committee</i>
2017 – present	Member of the Council of the <i>Centre for Social and Environmental Accounting Research, University of St. Andrews</i>
2019 – 2022	Faculty on the <i>Chartered Accountants' Livery Charity (ICAEW Foundation) PhD Bursaries Committee</i>
2017 – 2019	Director of Research, <i>Department of Accounting and Finance, University of Exeter Business School</i>
2017 – present	Board of Faculty of the <i>PhD Program in Economics and Management, University of Padova</i>
2017 – 2019	Member of the <i>Research-Inspired Inquiry-Led Learning Steering Group, University of Exeter</i>
2015 – 2019	Director of the <i>Firms, Markets and Value Research Cluster, University of Exeter Business School</i>

I am an academic lead (i.e., mentor) for colleagues in the department and have tutored several students both at the UG and PG level. Moreover, I hosted and supervised several international PhD students and visiting scholars from China, Canada, Italy, Japan, New Zealand, Spain and the U.S. In my previous position at the University of Padova I represented the University in the board of directors of BMR Genomics Srl, a bio-tech spin-off company.

EDITORIAL and REVIEWING ACTIVITIES

Editorial activities

2021 – present	Associate Editor <i>Accounting and Business Research</i>
2020 – present	Guest Editor for the special issue on “Accounting for the EU Green Taxonomy” <i>Accounting Forum</i> (with L. Alessi, T. Cojoianu, Andreas G. F. Hoepner) [call open]
	Guest Editor for the special issue on “Corporate GHG Emissions’ Estimation, Reporting, Accountability and Integrity” <i>Journal of Business Ethics</i> (with T. Busch, C. Cho, A. Hoepner and J. Rogelj) [in progress]
2020	Guest Editor for the 2020 special issue on “The Future of Carbon Accounting, Management & Policy”, <i>Sustainability Accounting Management and Policy Journal</i> (with D. Gibassier, M. Cartel) [completed]
2018 – present	Co-Editor <i>Accounting Forum</i>
2017 – 2020	Editor in Chief of the <i>Accounting Resources Centre</i> of the European Accounting Association

- 2017 – 2019 Associate Editor of *Accounting and the Public Interest*
- 2016 Guest Editor for the 2016 special issue on “Camouflaging of corporate (un)sustainability”, *Sustainability Accounting Management and Policy Journal* (with S. Pilonato, F. Ricceri and R.W. Roberts) [completed]
- 2014 – 2018 Associate Editor of *Sustainability Accounting Management and Policy Journal*
- 2013 Guest Editor for the 2013 special issue on “Social and Environmental Accounting and Accountability”, *Financial Reporting* (with C. Cho and E. Costa) [completed]
- Member of Editorial Boards: *Accounting Auditing and Accountability Journal*; *Accounting in Europe*; *British Accounting Review*; *Critical Perspectives on Accounting*; *European Accounting Review*; *Journal of Business Ethics*; *Journal of Accounting and Public Policy*; *Social and Environmental Accountability Journal*; *Sustainability Accounting Management and Policy Journal*; *The International Journal of Accounting*
- Ad-hoc Reviewer: *Accounting Organizations and Society*; *Auditing: a Journal of Practice and Theory*; *British Accounting Review*; *British Journal of Management*; *Business & Society*; *Business Strategy and the Environment*; *Corporate Governance: an International Review*; *Issues in Accounting Education*; *Journal of Accounting Auditing and Finance*; *Journal of Accounting Research*; *Journal of Business Finance & Accounting*; *Journal of Business Research*; *Journal of Management Accounting Research*; *Qualitative Research in Accounting and Management*; *The Accounting Review*
- Reviewer for research grant applications: *Italian Ministry of Education University and Research (PRIN and VQR)*; *The Leverhulme Trust*; *Research Grants Council of Hong Kong*; *Social Sciences and Humanities Research Council of Canada*.

Conferences

- Served on several scientific committees and act as discussant for several conferences, among others the EAA Annual Congress (2013-2019); CSEAR Italy Conference (2012-present); CSEAR North America (2016). In 2020, I co-organized the *EAA Virtual Accounting Research Seminar Series* with J. Gassen and M. Clatworthy which then led to the establishment of the EAA Virtual Activities Committee and the creation of other two series of virtual events (*Academic Empathy Dialogue* and *Meet the Editors*)
- Organized several events at my own institutions, e.g., the University of Bristol (Accountability Sustainability and Governance Workshop and Academic Roundtable on the Materiality Debate in Sustainability Reporting), University of Exeter (Corporate Governance Research Day, SWUFE – UOE Joint Research, FMV Cluster Workshops and 12th Workshop on Empirical Research in Financial Accounting) and elsewhere (including the *EAA 2021 Virtual Congress*).
- Faculty at several doctoral masterclasses and emerging scholar colloquia (BAFA 2018-19 and 2022, CSEAR Congresses since 2017, Accounting and Accountability Research Group: PhD Scholars Conference 2019, Queen Mary, University of London, EAA Doctoral Colloquium).

RECENT ENGAGEMENT AND PROFESSIONAL ACTIVITIES

Drafted and submitted an Open Letter on the Materiality Debate to the **IFRS Foundation** and **EFRAG**. The letter was signed and supported by more than 100 academics and practitioners and available here: <https://www.ifrs.org/content/dam/ifrs/project/general-sustainability-related-disclosures/exposure-draft-comment-letters/v/variou-s-fd5f2b9b-a5f2-49fa-a2d3-76fbf5e6ee5d/open-letter-about-the-materiality-debate--signed-.pdf>

Response (with M. Paananen and T. Schneider) to the **UK Oil and Gas Authority** *Consultation on Governance Guidance*

Chair of the *Governance, Risk and Performance Global Forum* of the **ACCA**, (September 2018-December 2021; in 2017, I was a member of the Forum)

Response (co-authored with Stuart Cooper, Tim Kasim, Hiroyuki Suzuki and Lei Wang) to the consultation document of the **IFRS Foundation on Sustainability Reporting** December 2020 – available at:

http://eifrs.ifrs.org/eifrs/comment_letters//570/570_27415_GiovannaMichelonAccountabilitySustainabilityandGovernanceResearchGroupattheSchoolofAccountingandFinanceoftheUniversityofBristol_0_ASGGroupBristol_IFRSconsultation.pdf

Response (co-authored with Stuart Cooper, Tim Kasim, Margherita Pieraccini, Charlotte Villiers, Chris Willmore) to the consultation document of the **ACCA/IR Recommendations for SDG Disclosures: Consultation Paper** (Adams, Picot, Druckman) October 2019 – available at:

<https://drcaroladams.net/content/wp-content/uploads/2020/01/UoB-response-to-consultation.pdf>

External assessment of the Board of Directors for **Northumbrian Water Limited**, 2018-2021 and **Wessex Water Group**, 2020 (private consultancy)

European Commission Joint JRC – European Bank Authority (EBA) workshop on **Banking Regulation and Sustainability** – Panel on *Prudential Regulation* (Nov 18-19, 2019, Ispra Italy), event information and report available at: <https://ec.europa.eu/jrc/en/event/workshop/workshop-banking-regulation-and-sustainability>

European Financial Reporting Advisory Group workshop on **Fostering Innovation in Corporate Reporting** – Panel on *Achieving Innovation in Corporate Reporting* (Mar 5, 2019 Brussels, Belgium), event information and summary report available at:

<https://www.efrag.org/Meetings/1811191511325607/Fostering-Innovation-in-Corporate-Reporting>

European Commission, Technical Expert Group on Sustainable Finance – JRC Community of Practice in Financial Research Conference on **Promoting Sustainable Finance** – Panel on *Greenhouse Gas Disclosures: are companies meeting the information needs of their institutional owners?* (Jan 8-9, 2019, Brussels, Belgium), event information available at:

<https://ec.europa.eu/jrc/en/event/conference/promoting-sustainable-finance>

Academic Advisory Roundtable (written feedback) on the 2°C alignment methodologies for corporate lending portfolios organized by **Project Terra (ING Group)** and **2 Degree Investing Initiative**, June 2018

Response (co-authored with colleagues at the Business School) to the proposed revisions to the UK Corporate Governance Code launched by the **Financial Reporting Council**, February 2018

Response (co-authored with Ruth Sealy) to the Corporate Governance Inquiry launched by the **Business, Innovation, and Skills (BIS) Committee**, October 2016