

CURRICULUM

CURRENT ACADEMIC POSITION

- 1st March 2006 – today: tenured assistant professor in Accounting and Business Administration at the University of Macerata (Italy), Department of Economics and Law.
- Courses taught in the academic year 2014/2015:
 - Planning and control in tourism organizations (Department of Education, Cultural Heritage and Tourism);
 - Public sector accounting (Department of Law);
 - Public sector management (Department of Law).

EDUCATION

- July 1992: High School in Accountancy (60/60, Istituto Tecnico Commerciale “A. Gentili”, Macerata).
- 14th July 1999: Bachelor Degree in Political Sciences - curriculum Economics (110/110 cum laude, University of Macerata).
- July 2001: Summer school on Research Methodology (Italian Academy of Business Administration and Management, Messina).
- September 2001: Summer school on Teaching Methodology (Italian Academy of Business Administration and Management, Pinerolo).
- 20th May 2003: Ph.D. in Public Sector Accounting and Management (University of Siena).

MAIN RESEARCH INTERESTS

- Public sector accounting.
- Public management.
- Accounting history.

GRANTS TO SPEND RESEARCH PERIODS ABROAD

- 29/11/2001 – 28/02/2002: Exchange Program Socrates/Erasmus grant for Ph.D. students at the Management School of the University of Liège, Belgium.
- 1/03/2002 – 31/07/2002: European Commission, Directorate-General for Budget, Brussels – Belgium, participation to the workgroup on “Project of EU accounting modernization.

AWARDS FOR RESEARCH ACTIVITY

- 2000: Italian Court of Auditors prize for degree dissertation “Management control in Italian local governments”.

FUNDED RESEARCH PROJECTS

- 2001: Management control within central and local government: comparative analysis and best practices dissemination (funded by the Department of Public Administration of the Italian Council of Ministers’ Presidency).
- 2004-2005: Implementation of IAS/IFRS: impacts on business information system and performance indicators (funded by the Italian Ministry of Education, University and Research within the Research Projects of National Interest – PRIN – 2004).
- 2005 e 2006: Management control and social reporting (funded by the Province of Macerata).
- 2008: International public sector accounting standards for public sector entities (funded by the University of Macerata).
- 2009: European central governments’ budget and accounting systems: a comparative analysis (funded by the University of Macerata).
- 2011-2013: Design and implementation of a management control system for local governments (funded by the Municipality of Macerata).

PRESENTATIONS TO INTERNATIONAL REFERRED CONFERENCES

- 28th-29th May 2009, “Central government accounting and financial reporting in Europe: a comparative analysis”, 12th conference of CIGAR Network (Comparative International Governmental Accounting Research) “New challenges for Public Sector accounting”, School of Economics, University of Modena and Reggio Emilia - Italy.
- 18th-19th June 2009, “Public sector financial reforms: which convergence between European member States?”, 4th International Conference on Accounting and Management Information Systems, Academy of Economic Studies of Bucharest - Romania.
- 20th-22nd April 2010, “Implementing XBRL in the public sector: is it an achievable goal for Italy?”, 20th XBRL International Conference “XBRL: linking businesses, public regulators & citizens”, Rome - Italy.
- 1st-3rd September 2010, “Accounting rules for the European Communities: a theoretical analysis” (with Y. Biondi), 6th EIASM international conference “Accounting, auditing and management in public sector reforms”, Copenhagen Business School - Denmark.
- 8th-10th September 2010, “Reforming the European Union financial disclosure: a theoretical analysis of the new accounting rules” (with Y. Biondi), paper accepted for the 32nd EGPA Conference, study group on EU administration and multi-level governance, Political Studies Institute of Toulouse - France.
- 9th-10th June 2011, “Accounting rules for the European Communities: a theoretical analysis” (with Y. Biondi), 13th conference of CIGAR Network (Comparative

International Governmental Accounting Research) “Bridging public sector and non-profit sector accounting”, School of Economics, Ghent - Belgium.

- 14th December 2013, “Public Italian universities towards accrual accounting and management control” (with A. Paolini), 10th conference of ITAIS (Italian Association on Information Systems) “Empowering society through digital innovations”, Bocconi University, Milan.

PRESENTATIONS TO NATIONAL REFERRED CONFERENCES

- 25th-26th January 2008, “Italian local public services and internationalization of SMEs: first results of an empirical analysis”, Italian Academy of Business Administration and Management workshop (AIDEA-Youth) “Italian SMEs internationalization”, School of Economics, University of Macerata.
- 29th-30th May 2008, “Accounting systems and financial reporting of supranational public organizations: the case of the European Union”, 8th Italian Academy of Business Administration and Management (AIDEA-Youth) national conference “Rethinking profit and nonprofit organizations”, School of Economics, University of Palermo.
- 5th-6th June 2008, “Italian local governments and business competitiveness: which support to internationalization processes?”, 3rd national workshop of Azienda Pubblica Journal “Steering and programming: public sector organizations between innovation and development for the citizens and the country”, University of Salerno.
- 5th-6th November 2009, “State accounting and budgets according to Besta’s scholar disciples: comparing D’Alvise, Vianello and Ghidiglia” (with A. Paolini), 10th national conference of the Italian Society of Accounting History (SISR) “Accounting and budgets for financial management: State and other public organizations in Italy since XVI to XX century”, Bocconi University, Milan.
- 1st-2nd December 2010, “European Union particular and global financial results: adoption of IPSAS and consolidated financial reporting” (with G. Grossi), Italian Society of Accounting Scholars (SIDREA) conference “Companies financial results: meaning, measurement and disclosure”, University Federico II of Naples.
- 2nd-3rd December 2011, “Pietro D’Alvise and public sector accounting: Italian State budget and accounting models since 1861 to the first half of the XX century”, 11th national conference of the Italian Society of Accounting History (SISR) “Finality and role of private and public companies in the Italian unitary State construction”.

PARTICIPATION TO CONFERENCES AS INVITED SPEAKER

- 6th July 2007, “The implementation of IAS/IFRS and their consequences on business information system and performance indicators: impacts of IAS 18 revenues”, conference on “Impact of IAS/IFRS on business information system”, School of Economics, University of Pisa - Italy.
- 26th September 2008, “XBRL and the budget of public sector organizations”, conference “XBRL: the present and the future of business financial disclosure”, School of Economics, University of Macerata.

- 21st-23rd May 2009, “Italy, Europe and the United States: analyzing government accounting and financial reporting”, international conference “Principles and best practices of public administration in Italy and the United States: the state of the art”, School of Political Science, University of Macerata.
- 8th-9th September 2011, co-chair at the international conference “Financial reporting in the 21st century: standards, technologies and tools”, School of Economics, University of Macerata.

COLLABORATIONS WITH SCIENTIFIC JOURNALS

- Member of the editorial board of Management Control (Franco Angeli, Milan).
- Member of the editorial board of Scienze e Ricerche (Associazione Italiana del Libro).
- Reviewer for:
 - International Journal of Public Administration (Taylor & Francis);
 - Politiques et Management Public (Lavoisier);
 - Contabilità e Cultura Aziendale (RIREA, Rome);
 - Economia Aziendale Online (Padova University Press, Padova);
 - Management Control (Franco Angeli, Milan);

PUBLICATIONS

Listed at the end of the curriculum.

TEACHING EXPERIENCES

- Undergraduate courses taught at the University of Macerata:
 - Accounting and Business Administration;
 - Public Sector Accounting;
 - Public Sector Management;
 - Strategies of Tourism Enterprises;
 - Management Control of Tourism Enterprises.
- Postgraduate courses:
 - Master in “Auditing and management control” (University of Macerata);
 - Master in “Marketing and business administration” (University of Macerata);
 - Master in “Public financial management” (University of Ancona);
 - Master in “Health care organizations management and law” (University of Macerata and University of Camerino);
 - Master in “Administrative Sciences” (University of Macerata);
 - Ph.D. in “Economics and management”, curriculum “Management and accounting” (University of Macerata).

INSTITUTIONAL ACTIVITIES AT THE UNIVERSITY OF MACERATA

Previously:

- Member of the committee for the financial and accounting regulation revision.

- Member of the teaching committee of the Master in “Auditing and management control”.
- Member of the teaching committee of the Master in “Marketing and business administration”.
- Member of the teaching committee of the Master in “Relationships with eastern countries”.
- Member of the teaching committee of the Ph.D. program “Economics and management”, curriculum “Management and accounting”.

At present:

- Member of the committee for students’ career (Tourism courses).
- Delegate of the Department of Economics and Law’s Director to relations with public administration.
- Member of the management committee of Department of Economics and Law’s library.

ACADEMIC MEMBERSHIPS

- AIDEA Youth (Italian Academy of Business Administration and Management).
- SIDREA (Italian Society of Accounting Scholars).
- SISR (Italian Society of Accounting History).

Macerata, 5th September 2014

Michela Soverchia

PUBLICATIONS

ARTICLES IN REFERRED JOURNALS

- SOVERCHIA M., "How can technology improve government financial transparency? The answer of the eXtensible Business Reporting Language (XBRL)", *International Journal of Public Administration in the Digital Age* (ISSN 2334-4520, forthcoming, in press).
- SOVERCHIA M., "Government accounting in times of financial crisis: the response of the International Public Sector Accounting Standards", *Rivista del Dipartimento di Economia e Diritto dell'Università di Macerata* (forthcoming, in press).
- BIONDI Y., SOVERCHIA M. (2014), "Accounting Rules for the European Communities: a Theoretical Analysis", *Accounting, Economics and Law: a Convivium* (ISSN 2194-6051, DOI 10.1515/acl-2013-0063, published on line on 18.04.2014, in press).
- PAOLINI A., SOVERCHIA M. (2013), "Le Università statali italiane verso la contabilità economico-patrimoniale ed il controllo di gestione", *Management Control*, Vol. 3, No. 3, pp. 77-98 (ISSN 2239-0391).
- SOVERCHIA M. (2012), "Central Government Accounting and Financial Reporting: a Comparison between France, Italy and the European Union", *Economia Aziendale Online*, Vol. 3, No. 2, pp. 213-228 (ISSN 2038-5498, DOI 10.4485/ea2038-5498.003.0016).
- SOVERCHIA M. (2012), "Il contributo di Pietro D'Alvise allo sviluppo della Ragioneria pubblica ed alla Contabilità di Stato", *Contabilità e Cultura Aziendale*, Vol. 12, No. 2, pp. 187-206 (ISSN 1721-5242).
- GROSSI G., SOVERCHIA M. (2011), "European Commission Adoption of IPSAS to Reform Financial Reporting", *Abacus*, Vol. 47, No. 4, pp. 525-552 (ISSN 0001-3072, ISSN on line 1467-6281, DOI 10.1111/j.1467-6281.2011.00353.x).
- GROSSI G., SOVERCHIA M. (2011), "I risultati particolari e globali dell'Unione Europea: adozione degli IPSAS e redazione del bilancio consolidato", *Azienda pubblica*, Vol. 24, No. 3, pp. 223-239 (ISSN 1127-5812).
- SOVERCHIA M. (2010), "Analyzing Governmental Accounting and Financial Reporting: Italy, European Union and the United States", *International Journal of Public Administration*, Vol. 33, No. 11, pp. 529-533 (ISSN 0190-0692, DOI 10.1080/01900692.2010.507113).
- SOVERCHIA M. (2009), "Public sector financial reforms: which convergence between European member States?", *Journal of Accounting and Management Information Systems*, Vol. 8, No. 4, pp. 488-520 (ISSN 1583-4387).
- SOVERCHIA M. (2009), "L'applicazione della logismografia cerboniana nelle Opere Pie del XIX secolo: il contributo di Michele Riva", *Contabilità e Cultura Aziendale*, Vol. 9, No. 1, pp. 54-72 (ISSN 1721-5242).

ARTICLES IN NON REFERRED JOURNALS

- SOVERCHIA M. (2007), "Gli impatti dello IAS 18 "Ricavi" sulla dimensione organizzativa, gestionale ed informativa delle imprese italiane: riflessioni teoriche e primi riscontri empirici", *Revisione contabile*, No. 78, pp. 53-69 (ISSN 1974-8094).

BOOKS

- SOVERCHIA M. (2008), *L'armonizzazione contabile delle amministrazioni pubbliche. Attori, processi, strumenti*, Giuffrè, Milano, pp. XXI-275 (ISBN 88-14-14376-5).
- SOVERCHIA M. (2005), *L'evoluzione dei sistemi contabili dell'Unione Europea*, Selecta, San Benedetto del Tronto, pp. IX-173.

CHAPTERS IN REFERRED BOOKS

- PAOLINI A., SOVERCHIA M., "Public Italian universities towards accrual accounting and management control", in Baglieri D., Metallo C., Rossignoli C., Pezzillo Iacono M. (eds.), *Information Systems, Management, Organization and Control: Smart Practices and Effects*, Lecture Notes in Information Systems and Organisation (LNISO), Springer International Publishing Switzerland (ISBN 978-3-319-07904-2, in press).
- SOVERCHIA M. (2011), *Pietro D'Alvise e la Ragioneria pubblica: modelli di contabilità e bilancio dello Stato italiano dalla sua unificazione alla prima metà del XX secolo*, in AA. VV., "Finalismo e ruolo delle aziende nel processo di costruzione dello Stato unitario", XI Convegno Nazionale della Società Italiana di Storia della Ragioneria", Roma, 2-3 dicembre, RIREA, pp. 1-23 (ISBN: 978-88-6659-000-2).
- PAOLINI A., SOVERCHIA M. (2010), *La contabilità ed i bilanci dello Stato secondo gli allievi del Besta: D'Alvise, Vianello e Ghidiglia a confronto*, in AA. VV., *Contabilità e bilanci per l'amministrazione economica. Stato e istituzioni di interesse pubblico in Italia dal XVI al XX secolo*, RIREA, Roma, pp. 529-564 (ISBN 978-88-960-0471-5).
- SOVERCHIA M. (2009), *L'accountability delle amministrazioni pubbliche sovranazionali: l'Unione europea rinnova il suo financial reporting*, in Guzzo G. – Lipari C. (a cura di), *Ripensare l'azienda. Approcci generalisti e specialisti tra momenti, funzioni, settori*, Franco Angeli, Milano, pp. 1-22 (ISBN 978-88-568-2345-5).
- SOVERCHIA M. (2009), *Public sector financial reforms: which convergence between European member States?*, in AA. VV., *Accounting and Management Information Systems*, atti della 4^a edizione dell'AMIS International Conference, Academy of Economic Studies, 18-19 giugno 2009, ASE Editor, Bucarest, pp. 1-25 (ISBN 978-606-505-236-9).
- SOVERCHIA M. (2009), *Servizi pubblici locali e internazionalizzazione delle PMI: primi risultati di un'indagine empirica*, in CERRUTI C., PAOLINI A. (a cura di), *L'internazionalizzazione della piccola e media impresa italiana*, Giappichelli, Torino, pp. 46-57 (ISBN 978-88-348-9421-7).

CHAPTERS IN BOOKS

- SOVERCHIA M. (2010), *E-government e processi di innovazione tecnologica nelle amministrazioni pubbliche: quale ruolo per XBRL?*, in ZAMBON S. (a cura di), *XBRL e informativa aziendale. Traiettorie, innovazioni e sfide*, Franco Angeli, Milano, pp. 349-374 (ISBN 978-88-568-2314-1).

- SOVERCHIA M. (2009), *XBRL ed il sistema informativo-contabile delle amministrazioni pubbliche*, in FRADEANI A. (a cura di), *XBRL: il presente ed il futuro della comunicazione economico-finanziaria*, Giuffrè, Milano, pp. 185-219 (ISBN 88-14-14594-6).
- MARCHI L., MANCINI D., CASTELLANO N., SOVERCHIA M., D'ANGIOLO F. (2008), *Principi contabili e schemi di bilancio*, in MARCHI L., PAOLINI A., CASTELLANO N. (a cura di), *Principi contabili internazionali e sistemi di controllo interno*, Franco Angeli, Milano, pp. 15-52 (ISBN 978-88-568-0143-9).
- SOVERCHIA M. (2008), *L'azienda turistica: un modello di analisi*, in AA. VV., *Facoltà di Scienze della Formazione. Annali 2006. Volume 3*, EUM, Macerata, pp. 449-459 (ISBN 978-88-6056-035-3).
- SOVERCHIA M. (2002), *Il nuovo modello istituzionale: una possibile soluzione alla crisi degli enti locali italiani*, in ANSELMi L. (a cura di), *Nuove esigenze di controllo e di governance nelle amministrazioni pubbliche*, Quaderni del Dottorato n. 6, Dipartimento di Economia Aziendale dell'Università degli Studi di Pisa, SEU – ARDSU, Pisa, pp. 35-45.
- SOVERCHIA M. (2002), *Il contributo di Michele Riva agli studi di Ragioneria inerenti le amministrazioni pubbliche*, in CATTURI G. (a cura di), *Ritratti d'autore n. 3*, Quaderni del Dottorato n. 7, Dipartimento di Studi Aziendali e Sociali dell'Università degli Studi di Siena, pp. 203-217.
- SOVERCHIA M. (2002), *Il nuovo bilancio di previsione dell'Unione Europea: un primo passo verso l'attuazione di una gestione per attività*, in MIOLO VITALI P. (a cura di), *Il ruolo dell'analisi economico-aziendale dei costi in diversi contesti*, Quaderni del Dottorato n. 8, Dipartimento di Economia Aziendale dell'Università degli Studi di Pisa, SEU – ARDSU, Pisa, pp. 289-306.

WORKING PAPERS

- SOVERCHIA M. (2009), *Amministrazioni pubbliche e competitività delle imprese: quale sostegno ai processi di internazionalizzazione?*, Quaderni del Dipartimento di Istituzioni Economiche e Finanziarie dell'Università degli Studi di Macerata, n. 55, pp. 1-20.

PH.D. THESIS

- SOVERCHIA M., *Sistemi contabili e amministrazioni pubbliche sovranazionali*, final dissertation Ph.D. in "Public Sector Accounting and Management", University of Siena, 2003, pp. 1-191.