

### **Donatella BUSSO**

Dipartimento di Management “Valter Cantino” – Università degli Studi di Torino  
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Degree (Laurea) in Economy, University of Turin, IT, (1996) with honors

Full Professor of Business Administration (Department of Business Administration – University of Turin, IT)  
(February 2020 to present)

Board Member of FESMI – Fondazione European School of Management Italy (April 2023 to present)

Affiliate professor at Ecole Supérieure de Commerce de Paris (from October 2009 to present)

Associate Professor of Business Administration (Department of Business Administration – University of Turin, IT) (October 2006 to January 2020)

Researcher of Business Administration (Department of Business Administration – University of Turin, IT)  
(October 2000 to October 2006)

Director (Presidente) of the post-graduate degree in Amministrazione e Controllo Aziendale) – University of Turin (October 2018 to October 2024)

Vice Dean in charge of teaching activities of Department of Management (University of Turin, IT) (October 2012 to June 2015)

Vice Dean in charge of teaching activities of Facoltà di Economia (University of Turin, IT) (October 2008 to December 2012)

Chair of the Commission on IFRS at Consiglio Nazionale dei Dottori Commercialisti ed Esperti Contabili (May 2023 to present)

Member of the Group about Italian Local GAAP at Organismo Italiano di Contabilità (Italian Standard Setter)  
(July 2018 to present)

Member of Sidrea (Società Italiana dei Docenti di Ragioneria e di Economia Aziendale – Italian Society of Accounting and Business Administration Professors) and member of its Audit Committee

Member of Aidea (Accademia Italiana di Economia Aziendale – Italian Society of Business Administration)

Member of EAA (European Accounting Association)

### **Research activity**

Main areas of research are the following: financial accounting (IFRS and Local GAAP), non-financial accounting, governance, information system

Member of Ph.D. Faculty (Ph.D. in Business and Management at Università degli Studi di Torino), Cycles XXVI, XXVII, XXVIII, XXX, XXXI, XXXII, XXXIV and XXXV (from 01-09-2010 to 01-09-2018 and from 01-09-2021 to present).

Editor in Chief of the editorial series “Business Administration and Accounting” (AIDEA double-blind peer review editorial series)

Speakers at many International and National Conferences

### **Teaching experience**

ESCP Europe, European School of Management, Turin, IT (October 2004 to present). She taught Financial Accounting (Programme MIM), Financial Reporting under IFRS (Programme MIM), International Financial Reporting and Advanced International Financial Reporting (Programme MIM)

University of Turin, Dipartimento di Management, Turin, IT, Professor of *Consolidated Financial Statements* and *International Accounting Standards* (October 2006 to present)

University of Piemonte Orientale, Facoltà di Economia, Novara, IT (1996-2000), Assisted Professor Maura Campra in her course (Business Administration).

University of Turin, Facoltà di Economia, Turin, IT (1996-2000), Assisted Professor Piero Pisoni in his course (Financial Accounting).

### **Industry Employment**

Speaker in numerous training programs about financial accounting, IAS/IFRS and consolidated financial statements for Italian listed companies (Fiat, Eni, Saipem, Intesa SanPaolo, Reply, Prima Industrie) and other primary institutions (Associazione Piccole Industrie, Cassa di Risparmio di Forlì, Unione Industriale di Cuneo, Skillab, Cebi, Gruppo Euroconference, Ita, Chartered Accountants)

Consultant/Advisor for some Italian listed and non-listed companies in the field of financial statements, International Financial Reporting Standard (IFRSs), financial instruments and the evaluation of companies

Chartered Accountant (Dottore Commercialista) at ODCEC of Turin

Independent Director and statutory auditor at some Italian listed and non-listed companies

### **MAIN PUBLICATIONS**

#### **PAPERS PUBLISHED IN INTERNATIONAL JOURNALS**

Mahdiraji, HA, Hajiagha, SHR, Jafari-Sadeghi, V, Busso, D, Devalle, A (2023). Towards financing the entrepreneurial SMEs: exploring the innovation drivers of successful crowdfunding via a multi-layer decision-making approach. *European Journal of Innovation Management*, p. 1-27

Perotti F.A.; Ferraris A.; Candelo E.; Busso D. (2022), The dark side of knowledge sharing: Exploring “knowledge sabotage” and its antecedents, *Journal of Business Research* Vol. 142, pp. 422-342

Baima, Gabriele; Santoro, Gabriele; Busso, Donatella; Quaglia, Roberto (2020) Exploring the outcomes of external revealing of knowledge: a case study in the craft beer industry. *Business Process Management Journal*

Sanjay Kumar Singh, Shivam Gupta, Donatella Busso, Shampy Kamboj (2019). Top management knowledge value, knowledge sharing practices, open innovation and organizational performance. *Journal of Business Research*, p. 1-11,

Simona Fiandrino, Donatella Busso, Demetris Vrontis (2019). Sustainable responsible conduct beyond the boundaries of compliance: Lessons from Italian listed food and beverage companies. *British Food Journal*, vol. 121, p. 1035-1049

Rialti Riccardo, Marzi Giacomo, Ciappei Cristiano, Donatella Busso (2019). Big Data and Dynamic Capabilities: A Bibliometric Analysis and Systematic Literature Review. *Management Decision*, Vol. 57 No. 8, pp. 2052-2068

Fabio Rizzato, Donatella Busso, Simona Fiandrino, Valter Cantino (2019). Non-financial Information and Risk Disclosure: Compliance Levels with Mandatory Requirements in the Italian Market. In: *The Future of Risk Management*, Volume II. p. 1-38, Basingstoke:Palgrave Macmillan,

Fiandrino, S., Rizzato, F., Busso, D., Devalle, A. (2019). The effect of ownership concentration on non-financial information mandatory disclosure. Evidence from Italy. *Corporate Ownership & Control*, vol. 17, p. 79-94

- Valter Cantino, Alain Devalle, Simona Fiandrino, Donatella Busso (2018). Paving the path for non-financial information disclosure in accordance with the Italian Legislative Decree No. 254/2016. In: Nuove frontiere del reporting aziendale. La comunicazione agli stakeholders tra vincoli normativi e attese informative. p. 773-800, Milano, Franco Angeli
- Rizzato, Fabio, Busso, Donatella, Devalle, Alain, Zerbetto, Alessandro (2018). Corporate governance system in Italy: Compliance and quality. Corporate Ownership & Control, vol. 16, p. 217-233
- Busso Donatella (2016). Chapter 2 - IAS/IFRS and the New Directive 2013/34/Eu from the Accounting Perspective. In: Autori Vari. (a cura di): Mario Grandinetti, Corporate Tax Base in the Light of the IAS/IFRS and EU Directive 2013/34. A comparative Approach. vol. 48, p. 23-38, Alphen aan den Rijn: Kluwer Law International BV
- Devalle, Alain, Rizzato, Fabio, Busso, Donatella (2016). Disclosure indexes and compliance with mandatory disclosure — The case of intangible assets in the Italian market. Advances in Accounting, vol. 35, p. 8-25,
- Busso D, Devalle A, Rizzato F (2016). A comparative analysis of the board evaluation in European entities: Italy vs UK. Corporate Ownership & Control, p. 578-587
- D. Busso (2014). Does IFRS 13 improve the disclosure of the fair value measurement? An empirical analysis of the real estate sector in Europe. Gstf Journal on Business Review, vol. 3, p. 1-7

## **PUBLISHED BOOKS**

- Coodinator (with Flavio Dezzani and Paolo Biancone), “IAS-IFRS”, (2022 – Sixth Edition) Wolter Kluwers Italia, Milano, IT.
- Coodinator (with Flavio Dezzani and Paolo Biancone), “IAS-IFRS”, (2019) Wolter Kluwers Italia, Milano, IT
- “Gli strumenti finanziari derivati in bilancio. Il nuovo OIC 32” (Accounting of derivatives. The new Italian Standard OIC 32) (con Devalle A.) (2017), Eutkene, Torino, IT
- “Il nuovo rendiconto finanziario. Schema, costruzione e interpretazione secondo il codice civile e l'OIC 10” (The new cash flow statements. Layout, preparation and interpretation under the Civil Code and the new Italian Standard OIC 10) (con Devalle A.) (Edition 2017 and 2016), Eutkene, Torino, IT
- Coodinator (with Flavio Dezzani and Paolo Biancone), “IAS-IFRS”, (2016) Wolter Kluwers Italia, Milano, IT
- “Il bilancio consolidato IFRS”, (Consolidated financial statements under IFRS) (book co-authored with Piero Pisoni, Paolo Biancone and Maurizio Cisi), (2015) Giuffrè, Milano, IT
- Coodinator (with Flavio Dezzani and Paolo Biancone), “IAS-IFRS”, (2014) Wolter Kluwers Italia, Milano, IT
- “Il bilancio consolidato. Principi Italian Gaap e casi operativi”, (Consolidated financial statements. Italian Gaap and practical issues), (book co-authored with Piero Pisoni and Fabio Rizzato (2013) Giuffrè, Milano, IT
- Coodinator (with Flavio Dezzani and Paolo Biancone), “IAS-IFRS”, (2012) Wolter Kluwers Italia, Milano, IT
- “Bilancio d’esercizio, principi, schemi e valutazioni”, (Separate Financial Statements: principles, structure and measurement) (book co-authored with Piero Pisoni, Fabrizio Bava and Alain Devalle) (2012), Gruppo Euroconference Editore, Verona, IT
- “Bilancio d’esercizio, principi, schemi e valutazioni”, (Separate Financial Statements: principles, structure and measurement) (book co-authored with Piero Pisoni, Fabrizio Bava) (2010), Gruppo Euroconference Editore, Verona, IT
- Coodinator (with Flavio Dezzani and Paolo Biancone), “IAS-IFRS”, (2010) Wolter Kluwers Italia, Milano, IT
- “Bilancio d’esercizio, principi, schemi e valutazioni”, (Separate Financial Statement: principles, structure and measurement) (book co-authored with Piero Pisoni, Fabrizio Bava) (2008), Gruppo Euroconference Editore, Verona, IT
- “Bilancio consolidato IAS/IFRS” (Consolidated Financial statement under IAS/IFRS) (book co-authored with Piero Pisoni, Pietro Paolo Biancone, Maurizio Cisi) (2007), Giuffrè, Milano, IT

“Il bilancio consolidato” (Consolidated Financial Statement) (book co-authored with Piero Pisoni) (2005) Giuffrè, Milano, IT

“L’economia degli ASP” (ASP – Application Service Provider business model) (2003), Giuffrè, Milano, IT

## **CHAPTERS OF BOOKS**

Chapter IV (IAS 7) – Chapter XIV (IAS 21) – Chapter XX (IAS 32) – Chapter XXVI (IAS 39) – Chapter XXXIV (IFRS 7), (2022), Chapter XXXIX (IFRS 13), Chapter XLI (IFRS 9) in Dezzani F., Biancone P., Busso D., IAS/IFRS, Wolters Kluwer, Milano, IT

Chapter IV (IAS 7) – Chapter XIV (IAS 21) – Chapter XX (IAS 32) – Chapter XXVI (IAS 39) – Chapter XXXIV (IFRS 7), (2019), Chapter XXXIX (IFRS 13), Chapter XLI (IFRS 9) in Dezzani F., Biancone P., Busso D., IAS/IFRS, Wolters Kluwer, Milano, IT

Chapter IV (IAS 7) – Chapter XIV (IAS 21) – Chapter XX (IAS 32) – Chapter XXVI (IAS 39) – Chapter XXXIV (IFRS 7), (2016), Chapter XXXIX (IFRS 13), Chapter XLI (IFRS 9) in Dezzani F., Biancone P., Busso D., IAS/IFRS, Wolters Kluwer, Milano, IT

Chapter IV (IAS 7) – Chapter XIV (IAS 21) – Chapter XXI (IAS 32) – Chapter XXVII (IAS 39) – Chapter XXXIV (IFRS 7), (2014), Chapter XXXIX (IFRS 13) in Dezzani F., Biancone P., Busso D., IAS/IFRS, Wolters Kluwer, Milano, IT

Chapter III (IAS 7) – Chapter XIII (IAS 21) – Chapter XX (IAS 32) – Chapter XXVI (IAS 39) – Chapter XXXIII (IFRS 7), (2012), in Dezzani F., Biancone P., Busso D., IAS/IFRS, Wolters Kluwer, Milano, IT

Chapter III (IAS 7) – Chapter XIII (IAS 21) – Chapter XX (IAS 32) – Chapter XXVI (IAS 39) – Chapter XXXIII (IFRS 7), (2010), in Dezzani F., Biancone P., Busso D., IAS/IFRS, Wolters Kluwer, Milano, IT

“Il rendiconto di liquidità previsto dai principi contabili internazionali (IAS 7)” (Cash flow statement provided for IAS 7), (2006), in Ferrero G., Dezzani F., Pisoni P., Puddu L., Analisi di bilancio. Indici e flussi, Giuffrè, Milano, IT

“Bilancio consolidato dei gruppi quotati” (Consolidated financial statement for listed companies), (book co-authored with Piero Pisoni, Pietro Paolo Biancone, Maurizio Cisi) (2005), Giuffrè, Milano, IT

“Supply Chain Management e e-procurement” (Supply Chain management and e-procurement) in Management Information Systems, (2005) (book co-authored with Valter Cantino, Fabrizio Bava, Massimo Cane, Francesca Culasso, Alain Devalle, Elisa Giacosa, Simone Scagnelli) McGrawHill, Milano, IT

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