

GIOVANNA MICHELON

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ACADEMIC POSITIONS

Nov 2023 – present	Professor of Accounting, <i>University of Padova</i> , Italy
Jun 2019 – Feb 2024	Professor of Accounting, <i>University of Bristol</i> , UK
Mar 2017 – May 2019	Professor of Accounting, <i>University of Exeter Business School</i> , UK
May 2013 – Mar 2017	Associate Professor of Accounting, <i>University of Exeter Business School</i> , UK
Mar 2006 – May 2013	Assistant Professor of Accounting, Department of Economics and Management, <i>University of Padova</i> , Italy
May 2005 – Mar 2006	Research Assistant at the Department of Economics and Management, <i>University of Padova</i> ,
Jan 2002 – Apr 2005	Teaching Assistant, School of Economics and Business Administration, <i>University of Padova</i> , Italy

PROFESSIONAL ACTIVITIES and POSITIONS

Oct 2024 – present	Member of the Board of Directors – <i>Università degli Studi di Padova</i>
Apr 2023 – present	Independent member of the Board of Directors - <i>Gradiente Sgr</i> (Padova)
2020 – 2023	Independent external assessor of the Board of Directors of <i>Wessex Water Group</i> , Bath UK (private consultancy)
2018 – 2021	Independent external assessor of the Board of Directors of <i>Northumbrian Water Limited</i> , Durham UK (private consultancy)
2018 – 2021	Chair of the <i>ACCA Governance, Risk and Performance Global Forum</i>
2010 – 2013	Nominated member representing the University of Padova in the Board of Directors of <i>BMR Genomics Srl</i> (University of Padova Spin-off company), Padova

VISITING POSITIONS

Sept 2019 – Oct 2023	<i>University of Padova</i> , Padova, Italy
Sept 2018	<i>Université Toulouse Capitole</i> , Toulouse, France
Sept 2015 – July 2018	<i>ESSEC Business School</i> , Cergy, France
Sept – Nov 2011	<i>University of Central Florida</i> , Orlando, USA
Sept – Dec 2010	<i>Concordia University</i> , Montréal, Canada
Sept – Dec 2009	<i>University of Birmingham</i> , Birmingham, UK

EDUCATION

Jan 2002 – Apr 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.

RESEARCH and TEACHING INTERESTS - Sustainability Accounting and Reporting; Corporate Governance and Accountability

RECENT PUBLICATIONS

- Arena, C., Garcia-Torea, N. and Michelon, G. 2024. The lines that divide: Board demographic faultlines and proactive environmental strategy, In: *Corporate Governance: An International Review*.
<https://doi.org/10.1111/corg.12570>
- Bebbington, J. Michelon, G and Russell, S. (2024). Foundations for socio-ecological accounting scholarship. In Vollmer H. (Ed). *Handbook of Accounting in Society*, Edward Elgar Publishing
- Bonetti P., Cho C.H., and Michelon G. 2024. Environmental disclosure and cost of capital: evidence from the Fukushima accident. *European Accounting Review*.
<https://doi.org/10.1080/09638180.2023.2203410>
- Magnan, M. and Michelon G. (Eds). 2024 *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), 2023. *International Financial Reporting & Analysis* (9th Edition), Cengage
- Bebbington, J., Laine, M., Larrinaga, C. and Michelon, G. 2023. Environmental Accounting in the European Accounting Review: A Reflection. *European Accounting Review* 32(5), 1107-1128
- 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
- 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.
- 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.

RECENT RESEARCH FUNDING

- 2023 Financial Reporting Council (UK), “The Wates Principles of Corporate Governance” (Research Project), with S. Gaia, D. Barboukados, T. Soobaroyen, F. Cuomo. Grant award: £48,617.40 awaiting publication [FULL COST]
- 2022 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 £14,741 (completed)
- 2021 Financial Reporting Council (UK), “The Wates Principles of Corporate Governance” (Research Project), with S. Gaia, D. Barboukados, T. Soobaroyen, F. Cuomo. Grant award: £45,525; (completed) [FULL COST]

RECENT SERVICE and LEADERSHIP

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| 2024 – present | EQUIS Coordinator, <i>Department of Economics and Management, University of Padova</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> |

2022 – present	Member of the <i>ACCA Governance, Risk and Performance Global Forum</i>
2017 – present	Board of Faculty of the <i>PhD Program in Economics and Management, University of Padova</i>
2020 – 2023	Head of the Accounting Department of the <i>School of Accounting and Finance, University of Bristol</i>
2019 – 2024	Joint lead of the Accountability, Sustainability and Governance Research Group, <i>School of Accounting and Finance, University of Bristol</i>
2017 – 2023	Member of the Council of the <i>Centre for Social and Environmental Accounting Research, University of St. Andrews</i>
2017 – 2023	Member of the <i>EAA Publication Committee</i>
2019 – 2022	Faculty on the <i>Chartered Accountants' Livery Charity (ICAEW Foundation) PhD Bursaries Committee</i>

CURRENT EDITORIAL and REVIEWING ACTIVITIES

2024 – present	Associate Editor <i>European Accounting Review</i>
2023 – present	Guest Editor for the special issue on “Critical Perspectives in Italian”, <i>Critical perspectives on Accounting</i>
2021 – present	Associate Editor <i>Accounting and Business Research</i>
Member of Editorial Boards:	<i>Accounting Organizations and Society Accounting Auditing and Accountability Journal; Accounting Forum; Accounting in Europe; British Accounting Review; Critical Perspectives on Accounting; Journal of Business Ethics; Journal of Accounting and Public Policy; Social and Environmental Accountability Journal; Sustainability Accounting Management and Policy Journal;</i>
Reviewer for research grant applications:	<i>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.</i>

RECENT ENGAGEMENT

- Response (with Ruby Brownen-Trinh and Zilu Shan) to IAASB’s Request for Comments in the Explanatory Memorandum for ED-5000, General Requirements for Sustainability Assurance Engagements https://www.iaasb.org/sites/default/files/2023-12/Overview%20of%20Auditing%20Climate%20Risk%20Practices_ISSA%205000_comment%20letter.pdf
- Speaker at the virtual event organized by Università Bocconi and the KPMG Chair in Accounting *Reporting Finanziario e di Sostenibilità: La nuova sfida della connettività* (October 3, 2023)
- Panelist at the *Sustainability Strategies in Organisations: Challenges and Impacts Workshop* organized by the Professional Liaison Network of the University of Bristol at the offices of Burges Salmon, Bristol (April 20, 2023)
- 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-fd5f2b9b-a5f2-49fa-a2d3-76fbf5e6ee5d/open-letter-about-the-materiality-debate--signed-.pdf>