

C. CASERIO

EDUCATION

UNIVERSITY OF MACERATA

Macerata, ITALY

Doctoral Degree (PhD)

Graduation 04/2010

Thesis: *Il ruolo della modellizzazione nell'evoluzione dei sistemi di supporto alle decisioni e generazione della conoscenza*

Advisor: Prof.ssa Antonella Paolini

UNIVERSITY OF PISA

Pisa, ITALY

Master's Degree

Graduation 12/2006

Thesis: *Gli strumenti di simulazione. Un'applicazione in un'azienda del settore mobiliario*

Advisor: Prof. Luciano Marchi

AWARDS AND HONORS

Best paper award (IX Conference of the Italian Chapter of AIS "Organization Change and Information Systems: Working and Living Together in New Ways" 28th-29th September), 2012.

TEACHING EXPERIENCE

E-CAMPUS UNIVERSITY

Novedrate (CO), ITALY

Instructor, Department of Scienze Umane e Sociali: Ragioneria e contabilità aziendale (Financial Accounting and Bookkeeping) **08/2014-present**

On-Line lectures on Italian bookkeeping system and principles.

Instructor, Department of Scienze Umane e Sociali: Programmazione e controllo (Planning and control) **08/2015-07/2024**

On-Line lectures on financial planning and management control, budgeting.

Instructor, Department of Scienze Umane e Sociali: Analisi di bilancio (Financial statement analysis) **08/2015-07/2021**

On-Line lectures on financial ratios and related interpretation.

UNIVERSITY OF PISA

Pisa, ITALY

Teaching Assistant, Department of Business and Economics: Sistemi informativi gestionali (Management information systems), **2007-2012**
Lessons and laboratories: emphasis on spreadsheet programs used for business applications.

Teaching Assistant, Department of Business and Economics: Strumenti per il trattamento delle informazioni aziendali (Tools for business information management), **2007-2012**
Lessons and laboratories: emphasis on spreadsheet programs used for business applications.

TEACHING INTERESTS

Business administration, management control.

LEADERSHIP AND SERVICE

Coordinator of the Bachelor's Degree Program in Economics, University eCampus, *Department of Scienze umane e sociali, 2016-present.*

Coordinator of the Master's Degree Program in Economic Sciences, University eCampus, *Department of Scienze umane e sociali, 2016-present.*

Member of the Doctoral Board of the PhD Program in Medium e Medialità

Reviewer for several scientific journals.

PROFESSIONAL EXPERIENCE

UNIVERSITY OF MACERATA

Doctoral Researcher

Macerata, ITALY

04/2007-04/2010

Conducted theoretical research applying the historical method to investigate the evolution of decision models and systems for business planning.

Collaborated in the development of an economic-financial simulation model to support decisions on business planning, basing on spreadsheet program.

Lectures and classroom tutoring for undergraduate students in business administration.

Average class size: 30 students.

Excel-based workshops and practical sessions, helping students develop quantitative and analytical skills, working with groups of approximately 30 students.

UNIVERSITY OF PISA

Researcher

Pisa, ITALY

2009–2012

Member of PRIN (Research Project of National Interest) on analysis of internal control systems and quality of financial reporting in listed companies.
Interviews to auditors, content analysis and data preparation. Contributed to the publication of a collective book.

E-CAMPUS UNIVERSITY
Associate/Full professor

Novedrate (CO), ITALY
2022-present

Member of PRIN (Research Project of National Interest) on the relationship between non-financial disclosure and audit quality in the Italian and European context. Conducted systematic literature analysis and administered an on-line survey submitted to small, medium and large companies. Contributed to the publication of one paper and currently preparing additional publications and meetings with companies on the results of the research.

TECHNICAL SKILLS

Proficient in research methodologies in Business Administration, with experience in literature review, data collection and academic writing.

PUBLICATIONS

C. CASERIO (2009), “Un modello per il controllo di gestione nella logica di feed-back”, in *Gestione Informatica dei Dati Aziendali*, L. MARCHI, D. MANCINI (a cura di), Milano, Angeli, 3° ed., pp. 324, tot. pag. 24.

C. CASERIO, I.E. INGHIRAMI (2009), “La modellizzazione mediante fogli elettronici”, in *Gestione Informatica dei Dati Aziendali*, L. MARCHI, D. MANCINI (a cura di), Milano, Angeli, 3° ed., pp. 254, tot. pag. 22.

C. CASERIO, I.E. INGHIRAMI (2009), “Dai sistemi di supporto alle decisioni alla Business Intelligence”, in *Gestione Informatica dei Dati Aziendali*, L. MARCHI, D. MANCINI (a cura di), Milano, Angeli, 3° ed., pp. 389, tot. pag. 8.

C. CASERIO, M. ROSESTOLATO (2009), “I programmi applicativi per la gestione dei database: Ms-Access” in *Gestione Informatica dei Dati Aziendali*, L. MARCHI, D. MANCINI (a cura di), Milano, Angeli, 3° ed., pp. 169, tot. pag. 40.

C. CASERIO (2009), *Il potenziamento dei meccanismi di feedback a supporto del controllo di gestione*, Budget, n. 58, pp. 5, tot. pag. 20.

- C. CASERIO, L. MARCHI (2010), "Generating knowledge by combining prediction models with Information Technology", in D'ATRI A., DE MARCO M., BRACCINI A.M., CABIDDU F., (Editors) Management of the Interconnected World, 1st edition, Springer, pp. 307-314, tot. pag. 8.
- C. CASERIO, L. MARCHI (2010), "Generating knowledge by integrating decision making process with IT", in G. Airoidi, G. Brunetti, G. Corbetta e G. Invernizzi (Editors) "Economia Aziendale & Management: scritti in onore di Vittorio Coda", Università Bocconi Editore, ISBN 978-88-8350-162-3.
- C. CASERIO, F. LA ROSA (2010) "XBRL e trade-off del reporting: verso una possibile soluzione?" in Zambon S., (a cura di) XBRL e informativa aziendale. Traiettorie, innovazioni e sfide, 1° ed., Milano, Angeli.
- C. CASERIO, D. MANCINI (2010), Processi di simulazione economico-finanziaria: il supporto dell'analisi di bilancio, Controllo di gestione, n. 5, pp. 12-21, tot. pag. 10.
- C. CASERIO (2011), "Relationships between ERP and Business Intelligence: an empirical research on two different upgrade approaches" in A. D'Atri, M. Ferrara, JF George, P. Spagnoletti (Editors), Information Technology and Innovation Trends in Organizations, Springer, Part 9, pp. 363-370, tot. pag. 8.
- C. CASERIO, CORSI K., MANCINI D. (2011) "Il contributo delle società di revisione alla qualità dell'informativa di bilancio e delle procedure di controllo interno: il frame work di riferimento" in Allegrini M. (a cura di) Risk reporting e sistemi di controllo interno, Milano, Angeli, pp. 79-96.
- C. CASERIO, CORSI K., MANCINI D. (2011), "La metodologia della ricerca" in Allegrini M., (a cura di) Risk reporting e sistemi di controllo interno, Milano, Angeli, pp. 97-102.
- C. CASERIO (2011) "Il contributo informativo delle relazioni delle società di revisione: un'analisi comparata" in Allegrini M., (a cura di) Risk reporting e sistemi di controllo interno, Milano, Angeli, pp. 149-162.
- C. CASERIO (2012), "Knowledge Generating Decision Support Systems: managing the trade-off between generating knowledge and supporting decisions", in M. De Marco, D. Te'eni, V. Albano, S. Za (Editors), Information Systems: Crossroads for Organization, Management, Accounting and Engineering. Springer, Heidelberg, pp. 303-311.
- C. CASERIO, D. MANCINI (2013) "I fattori critici di successo nell'implementazione dei sistemi ERP in contesti internazionali", Controllo di gestione, n. 5, pp. 45-54, ISSN: 1828-4205.
- C. CASERIO, L. MARCHI, G. PULCINI (2013) "Hierarchical and relational accounting database models: trade-offs and critical aspects", in Mancini D., Vaassen E., Dameri R.P. (Editors) Accounting Information Systems for Decision Making, Springer, Heidelberg, pp. 221-232, ISBN 978-3-642-35760-2.

C. CASERIO, F. LA ROSA (2013) “Are auditors interested in XBRL? A qualitative survey of big auditing firms in Italy”, in Mancini D., Vaassen E., Dameri R.P. (Editors) Accounting Information Systems for Decision Making, Springer, Heidelberg, pp. 13-46.

C. CASERIO (2013) “Aspetti metodologici dell’analisi” in Cavallini I. (a cura di) Portualità turistica e nautica da diporto in Toscana. Analisi delle dinamiche strategiche e degli impatti socio-economici. Angeli, pp. 120-125.

C. CASERIO (2013) “Un confronto temporale sulla cantieristica navale” in Cavallini I. (a cura di) Portualità turistica e nautica da diporto in Toscana. Analisi delle dinamiche strategiche e degli impatti socio-economici. Angeli, pp. 149-156.

C. CASERIO, F. LA ROSA (2014) “Investigating the usefulness of audit firm transparency reports in increasing investors’ confidence and auditors’ competition. A Europe-wide analysis” in Tipurić D. and Mešin M. (eds.) Proceedings of 2nd International OFEL Conference on Governance, Management and Entrepreneurship - Inside and Outside of Managerial Mind. Zagreb: CIRU - Governance Research and Development Centre, ISBN 978-953-57413-3-6.

C. CASERIO, D. PANARO, S. TRUCCO (2014) “A statistical analysis of reliability of audit opinions as bankruptcy predictors” – Journal of Modern Accounting and Auditing, vol. 10, n. 9, pp. 917-931.

C. CASERIO (2015), Modelli d’azienda per il supporto decisionale e la generazione della conoscenza, Torino, Giappichelli, ISBN: 978-88-9210115-9.

C. CASERIO, D. PANARO, S. TRUCCO (2016) “How reliable is MD&A disclosure? A text analysis on US financial listed companies”, Pubblicazioni Sidrea, disponibile su <http://www.sidrea.it/how-reliable-is-md-a-disclosure-a-text-analysis-on-us-financial-listed-companies/>, 3(1-33).

C. CASERIO, F. NAPOLI (2016) Corporate Social Responsibility and Family Business: an Overview, African Journal of Business Management, 10(24), 594-606.

C. CASERIO, S. TRUCCO (2017), Relationship between Information Systems and Information Overload. A Preliminary Analysis, International Journal of Management and Information Technology, 11(5):3040-3050.

C. CASERIO (2017), IT Governance in Enterprise Resource Planning and Business Intelligence Systems Environment: a Conceptual Framework, International Journal of Management and Information Technology, Vol. 12(1):3041-3049.

C. CASERIO, F. NAPOLI (2017), Value Relevance and Codes of Ethics: an Empirical Analysis of Italian Listed Companies, International Journal of Business Governance and Ethics, Vol. 12(1):1-20.

C. CASERIO, S. TRUCCO (2018), Enterprise Resource Planning and Business Intelligence Systems for Information Quality: an Empirical Analysis in the Italian Setting. Berlin, Springer, 2018. ISBN 978-3-319-77678-1.

C. CASERIO, F. LA ROSA, F. BERNINI (2018) Corporate Governance of Audit Firms: Assessing the Usefulness of Transparency Reports in a Europe-wide Analysis, Corporate Governance: An International Review, vol. 27(1):14-32.

C. CASERIO, S. TRUCCO, D. PANARO (2019) Management Discussion & Analysis: A Tone Analysis on US Financial Listed Companies, Management Decision. Vol. 58(3):510-525.

C. CASERIO, S. TRUCCO (2019) Corporate governance and company performance in Italy: Corporate Law and Regulation Perspective, Corporate Law & Governance Review, 1(1):24-35. ISSN 2664-1542.

C. CASERIO (2019) Integrated Information Systems and Information Systems Quality: Prospects for Analysis and Emerging Trends, Economia Aziendale Online, Vol. 10(2):293-320. ISSN 2038-5498.

C. CASERIO, S. TRUCCO (2020) The Impacts of ERP Integration on Information Quality. International Journal of Management and Information Technology, vol. 15, 1-13, ISSN: 2278-5612.

C. CASERIO (2020) Industry 4.0 impacts on business management and information systems: a systematic literature review. European Journal of Economics, Finance and Administrative Science, Vol. 104, 5-22, 2020, ISSN: 1450-2275.

C. CASERIO (2021) Critical Success Factors in Hotel Companies: A Managerial Perspective, Journal of Tourism and Hospitality Management, Vol. 9(2):1-9.

C. CASERIO (2022) The interaction between IT and planning: decision support or knowledge generation? International Journal of Management and Information Technology, vol. 17, 15-19.

C. CASERIO, B. BIFULCO, F. DI DONATO, S. TRUCCO (2025), Does Sustainable Performance Matter for Nonfinancial Disclosure Readability? A Fog Index Analysis on Italian-Listed Companies, Business Strategy and the Environment, 0:1-23.

PRESENTATIONS

- Presentation of the Paper: C. Caserio, L. Marchi, "Generating Knowledge By Combining

Prediction Models With Information Technology" - Vi Conference Of The Italian Chapter Of Ais "Achieving Fusion In The Interconnected World: Exploring The Connection Between Organizations And Technology", Olbia, Costa Smeralda (Italy), October 2-3 2009.

- Presentation of the Paper: C. Caserio "Implementation And Upgrading Of Business Intelligence Systems: An Empirical Research On Two Different Approaches" - Vii Conference Of The Italian Chapter Of Ais "Information Technology And Innovation Trends In Organizations", Naples (Italy), October 8th And 9th 2010.

- Presentation of the Paper: C. Caserio, L. Marchi, "Beyond The Decision Support System: An Interactive Model For Generating Knowledge" – Isais – International Symposium Of Accounting Information Systems, Luiss Guido Carli University, Rome, April 19th 2011.

- Presentazione Seminario Intitolato "Cloud Computing E Processi Di Outsourcing Dei Servizi Informatici. Profili Giuridici E Aziendali", Organizzato Dalla Facoltà Di Economia, Con Il Contributo "It Outsourcing & Cloud Computing: Un'analisi Costi-Benefici", Pisa, 13 May 2011.

- Presentation of the Paper: C. Caserio, F. La Rosa "Auditing Firms' Awareness Of Xbrl Costs And Benefits: Empirical Evidence From Audit Performed On Italian Not Listed Companies" - First Conference On Financial Reporting In The 21st Century: Standards, Technologies And Tools". Faculty Of Economics. University Of Macerata. Macerata, Italy, 8th And 9th September 2011.

- Presentation of the Paper: C. Caserio "Knowledge Generating Decision Support Systems: Managing The Trade-Off Between Generating Knowledge And Supporting Decisions" - Viii Conference Of The Italian Chapter Of Ais, Information Systems: A Crossroads For Organization, Management, Accounting And Engineering. Rome. Italy. 7th And 8th October, 2011.

- Presentation of the Paper: C. Caserio, F. La Rosa "Are Auditors Interested In Xbrl? A Qualitative Survey Of Big Auditing Firms In Italy" – Ix Conference Of The Italian Chapter Of Ais "Organization Change And Information Systems: Working And Living Together In New Ways", 28th-29th September 2012, Rome, Italy. Best Paper Of The Track.

- Presentation of the Paper: C. Caserio, L. Marchi, G. Pulcini "Hierarchical And Relational Database Accounting Systems: Critical Aspects And Trade-Offs" – Ix Conference Of The Italian Chapter Of Ais "Organization Change And Information Systems: Working And Living Together In New Ways", 28th-29th September 2012, Rome, Italy.

- Presentation of the Paper: C. Caserio, F. La Rosa "Investigating The Usefulness Of Audit Firm Transparency Reports In Increasing Investors' Confidence And Auditors Competition. A Europe-Wide Analysis." – 2nd International Ofel Conference On Governance, Management And

Entrepreneurship – Inside And Outside Of Managerial Mind. 4th-5th April, 2014. Dubrovnik, Croatia.

- Presentation of the Paper: C. Caserio, D. Panaro, S. Trucco “A Statistical Analysis Of The Reliability Of Audit Opinions As Bankruptcy Predictors” – 2nd International Ofel Conference On Governance, Management And Entrepreneurship – Inside And Outside Of Managerial Mind. 4th-5th April, 2014. Dubrovnik, Croatia.

- Presentation of the Paper: C. Caserio, D. Panaro, S. Trucco “Management Discussion & Analysis In The Us Financial Companies: A Data Mining Analysis”, Xi Conference Of The Italian Chapter Of Ais “Digital Innovation And Inclusive Knowledge In Times Of Change”, 21st-22nd November 2014, Genoa, Italy.

- Presentation of the Paper: C. Caserio, D. Panaro, S. Trucco “Md&A And Business Performance: A Data Mining Analysis On Us Financial Companies”, International Conference On Ict In Organizations (Icto) 2015, March 12-13, Paris, France.

- Presentation of the Paper: C. Caserio, F. Napoli “Value Relevance And Code Of Ethics: An Empirical Analysis On Italian Listed Companies”, Sidrea International Workshop – Innovations In Corporate Governance And Performance Management, Presso Università Degli Studi Internazionali Di Roma, Roma, 21-22 April 2016.

- Presentation of the Paper: C. Caserio, D. Panaro, S. Trucco “Business Ethics In Financial Companies: How Reliable Is Md&A Disclosure?” Sidrea International Workshop – Innovations In Corporate Governance And Performance Management, Presso Università Degli Studi Internazionali Di Roma, Roma, 21-22 April 2016.

- Presentation of the Paper: C. Caserio, D. Panaro, S. Trucco “How Reliable Is Md&A Disclosure? A Text Analysis On Us Financial Listed Companies”, Convegno Nazionale Sidrea “Il Governo Aziendale Tra Tradizione E Innovazione”, Pisa, 15-16 September 2016.

- Presentation of the Paper: C. Caserio, S. Trucco “Relationship Between Information Systems And Information Overload: A Preliminary Analysis” Xiii Conference Of The Italian Chapter Of Ais – Ict And Innovation: A Step Forward To A Global Society, Verona, 7-8 October 2016.

- Presentation of the Paper: C. Caserio, S. Trucco “Do Erp And Bi Systems Matter To Information Overload/Underload?”, Convegno Nazionale Aidea “Tendenze Nuove” Negli Studi Economico-Aziendali. L’evoluzione Dei Rapporti Azienda-Società. Rome, 14-15 September 2017.

- Presentation of the Paper C. Caserio, G. Bifulco, F. Di Donato, S. Trucco “La performance di sostenibilità e il greenwashing nella rendicontazione non finanziaria delle aziende quotate italiane: uno studio preliminare”, Convegno Nazionale SIDREA “Sviluppo sostenibile, intelligenza artificiale e capitale umano. Prospettive e sfide per l’economia aziendale e le professioni contabili” Università Politecnica delle Marche, 12-13 settembre 2024.

POSTERS

None.

REFERENCES

None.