

# Publicazioni

Prof. Marco Tutino

## Publicazioni – Monografie

- 2020, *Innovation in Financial Restructuring. Focus on Signals, Processes and Tools*, Sumy, Ukraine, Virtus Interpress (Coauthorship)
- 2019, *Corporate Ownership and Control: International Trends*, Sumy, Ukraine, Virtus Interpress (Coauthorship)
- 2017 *Bilancio e Nuovi OIC*, Kluwer, Padova, Collana del Dipartimento di Studi Aziendali, Università Roma Tre
- 2016, *La Fair Value Accounting nei Bilanci delle Società*, Kluwer, Padova
- 2016, *Fair Value Accounting e Strumenti Finanziari*, Cedam, Padova (Coauthorship)
- 2012, *Bilancio, Operazioni complesse e Patrimonio Netto*, Cedam, Padova
- 2012, *Performance, Valore e Misurazione dei Risultati nell’Azienda. Relazioni Teoriche e Indagine Empirica*, Franco Angeli, Milano, ISBN: 978-88-568-4932-5
- 2008, *L’Azienda, il Sistema dei Mercati Finanziari e la Competizione sul Valore*, Aracne, Roma, ISBN 978-88-548-1910-8
- 2008, *Accountability e Performance dei Progetti di Microfinanza*, Rirea, Roma, Vol. 62, ISBN: 978-88-85333-77-2
- 2004, *Performance dell’Azienda e Creazione del Valore*, Il Borghetto, Pisa

## Publicazioni – Journal Internazionali, Articoli Peer reviewed

- 2019, Dealing with IFRS 15: any impact on earnings management? First evidences from Italian listed companies, *African Journal of Business Management*, 13(7), 226-238
- 2019, Fair value accounting and earning management: The impact of unobservable inputs on earning quality. Evidence from the US, *Corporate Ownership & Control*, 16(2), 8-18, (Co-Authorship), ISSN 1727-9232
- 2019, Accounting Fraud: A Literature Review, *Corporate Ownership & Control*, 9(1): 8-25-376, (Co-Authorship), ISSN 1727-9232
- 2018, Fair Value Accounting and Management Opportunism on Earnings Management in Banking Sector: First Evidences, *Corporate Ownership & Control*, 15(2): 59-69 (Co-Authorship, Corresponding author), ISSN 1727-9232
- 2017, Fair Value Hierarchy Asset Valuation. Any Predictive Power? An international research on insurance sector, *Corporate Ownership & Control*, 14(3) (Co-Authorship, Corresponding author), ISSN 1727-9232

- 2014, "Voluntary Delisting in Italy. Are Italian Listed Firms Moved by Different Incentives?", *International Journal of Management and Business*, 5(1): 59-80, (Co-Authorship, Corresponding author), ISSN: 1949-2839
- 2013, "Corporate Governance and Profitability. Value Relevance of Compliance to Corporate Governance Best Practice in Italian Listed SMEs", *International Journal of Auditing Technology*, Special Issue, 1(3/4): 241-260, (Co-Authorship, Corresponding author), ISSN 1757-8760
- 2013, "Forward-Looking Quantitative Information in Italian Listed Firms. Empirical on Evidence in 2006-2010", *Corporate Ownership & Control*, 11(1): 47-61, Special Conference Issue, (Co-Authorship), ISSN 1727-9232
- 2013 "Key Factors in Delisting Process in Italy. Empirical evidence", *International Journal on GSTF Business Review*, 2(4): 218-223, (Co-Authorship), ISSN 2010-4804, DOI: 10.5176/2010-4804\_2.4.273
- 2013 "Matching Outreach and Financial Sustainability. An Assessed Accounting Framework in Evaluating Performance of Microfinance Project", *International Journal on GSTF Business Review*, March, 2(3): 46-50, ISSN 2010-4804, DOI: 10.5176/2010-4804\_2.3.218
- 2013 "IFRS 7 and Risk Disclosure Policies: a Cross-sectional Analysis of Italian Listed Banks", *China-USA Business Review*, April, 4(12): 409-426, (Co-Authorship, Corresponding author), ISSN 1537-1514
- 2012, "Fair Value Hierarchy in Financial Instruments Disclosure. Is There Transparency for Investors? Evidence from the Banking Industry", *Journal of Governance and Regulation*, 1(4): 23-38 (Co-Authorship, Corresponding author), ISSN 2220-9352
- 2012, "Effect of private equity minority stake deals on financial network of SMEs. Evidence from Italy", *International Journal on GSTF Business Review*, 2(1): 7-12, (Co-Authorship), ISSN 2010-4804, DOI: 10.5176/2010-4804\_2.1.146
- 2012, "Comparative Analysis of Risk Management and Risk Disclosure in the Banking Sector. Italian vs. World Practices", *The International Journal of Management and Business*, August, 3(1): 34-46, (Co-Authorship), ISSN 1949-2839
- 2011, "Which Metrics are Relevant in European Listed Companies? Evidence from Nineties", *Corporate Ownership & Control*, 8(3): 566-588, ISSN 1727-9232
- 2011, "Audited vs. Non-Audited Performance Indicators in Listed Companies. What's Best?", *International Journal on GSTF Business Review*, 1(1): pp. 29-34, ISSN 2010-4804
- 2011, "Exploring the Relationships between Venture Capital Funds and Venture-Backed Firms: a Strategy Process Approach", *Corporate Ownership & Control*, 8(2): 120-130 (Co-Authorship), ISSN 1727-9232

- 2013, "Quale Applicabilità Prospettica per il Fair Value? Profili Storici ed Analisi Evolutiva", *Rivista Italiana di Ragioneria e di Economia Aziendale*, Vol. 7-9 (Lug.-Set.), pp. 317-329, ISSN: 1593-9154
- 2008, "PMI e Fondi di Private Equity: il Potenziamento del Sistema di Relazioni e della Competitività nei Mercati Finanziari", *Bancaria*, Vol. 1, pp. 62-73, ISSN: 0005-4623
- 2002, "Valore per il Cliente e Analisi dei Costi: Metodologie Contabili e Problemi Applicativi", *Studi e Note di Economia*, Vol. 2, pp. 179-189, ISSN: 1590-0401

#### **Pubblicazioni – Journal Nazionali, Altri Articoli**

- 2009, Il Monitoraggio Aziendale degli Affidamenti Bancari: Strumenti Operativi, *Amministrazione & Finanza*, Vol. 9, pp. 60-69, ISSN: 1971-5013

#### **Pubblicazioni – Capitoli di libro, Lingua Inglese**

- 2014, Intangible Assets: Current requirements, social statements, integrated reporting, and new models", in Russ M., *Value Creation, Reporting, and Signaling for Human Capital and Human Assets - Building the Foundation for a Multi-Disciplinary, Multi-Level Theory*, Palgrave MacMillan (Co-Authorship), ISBN 9781137471963
- 2006, Microfinance Performance, in La Torre M. - Vento G., *Microfinance*, McMillan - Palgrave, pp. 112-131, ISBN/ISSN: 1-4039-9789-6

#### **Pubblicazioni – Capitoli di libro, Lingua Italiana**

- 2015, "Analisi di bilancio e piano industriale per la valutazione delle richieste di credito", in Tutino F., *La banca – Economia, Finanza, Gestione*, Il Mulino, Bologna, ISBN 978-88-15-25908-0
- 2012, "Tutorship del Fondo di Private Equity e Firm Development nel Contesto Italiano", in Onesti T., Angiola N., Bianchi Martini S., Garzella S., Muserra A.L., *Strategie di sviluppo aziendale, processi di corporate governance e creazione di valore. Teorie, analisi empiriche ed esperienze a confronto*, Franco Angeli, pp. 163-185, Roma (PRIN 2007), ISBN: 9788820419707
- 2010, Il Processo di Prima Quotazione dell'Azienda: l'IPO, in Troina G., *Argomenti di Tecnica Professionale*, Vol. 1, Roma, Edizioni Nuova Cultura, ISBN: 9788861344242
- 2009, Analisi per Indici, In Troina G. (a cura di), *La Quantificazione del Capitale di Funzionamento e del Reddito di periodo nelle Imprese*, Vol. 1, pp. 391-328, Roma, Edizioni Nuova Cultura, ISBN: 978-88-6134-360-3
- 2009, Analisi per Flussi, In Troina G. (a cura di), *La Quantificazione del Capitale di Funzionamento e del Reddito di periodo nelle Imprese*, Vol. 1, pp. 429-455, Roma, Edizioni Nuova Cultura, ISBN/ISSN: 978-88-6134-360-3

- 2007, Rischi aziendali e Corporate Financial Risk Management, in Galeotti M. (a cura di), *La Finanza nel Governo dell'Azienda*, Vol. 370, pp. 183-204, Milano, Apogeo Editore, ISBN: 978-88-5032-763-8
- 2006, La Valutazione della Performance in Microfinanza: l'Ottica del Donatore, in La Torre M. (a cura di) *Microcredito e Obiettivi del Millennio - L'impegno del Comitato Italiano per l'Anno Internazionale del Microcredito*, Marsilio Editore, vol. 1, pp. 322-329, Venezia
- 2006, Un Modello per la Valutazione della Performance dei Progetti di Microfinanza, in La Torre M. (a cura di) *Microcredito e Obiettivi del Millennio - L'impegno del Comitato Italiano per l'Anno Internazionale del Microcredito*, Marsilio Editore, vol. 1, pp. 343-364, Venezia

## Publicazioni – Atti di Conferenze Internazionali Peer-Reviewed con presentazione orale

- 2016, Non-Performing Loans and Effects on Corporate Governance in Banking Industry: An Italian Case Study, Conference Proceedings International Conference “Past and Future of Corporate Governance: Practices, Reforms and Regulations”, Roma, May 26, (Co-Authorship)
- 2015, “Predictive Power of Fair Value Hierarchy in Asset Valuation. An International Research on the Insurance Sector”, The 20nd IAMB Conference Proceedings, IAMB 2015, October 21-22, Istanbul, Turkey (Co-Authorship), ISSN 1949-9108
- 2014, “Earnings Management. A Literature Review in the Actual Debate”, The 18nd IAMB Conference Proceedings, IAMB 2014, September 17-19, Roma, Italy (Co-Authorship), ISSN 1949-9108
- 2014, “Testing Quality of Voluntary Disclosure. A Step Forward Adopting an Outlook Reliability Index. The Italian Market Experience”, 18th Annual Conference Financial Reporting And Business Communication, July 3-4, Bristol University, (Co-Authorship, Corresponding Author)
- 2014, “Can We Measure Outlook Reliability? An Index to Test Forward-Looking Information Quality. First evidences on Italian market”, GSTF Accounting and Finance International Conference 2014, AF2014, April 28-29, Phuket, Thailand (Co-Authorship, Corresponding Author), ISSN 2251-1997, pp. 238- DOI: 10.5176/2251-1997\_AF14.08
- 2014, “Is Forward-Looking Quantitative Information Really Predictive? Empirical evidence in Italy”, The 17nd IAMB Conference Proceedings, IAMB 2014, April 9-11, San Paolo, Brazil (Co-Authorship), ISSN 1949-9108
- 2013, “Forward-Looking Quantitative Information in Italian Listed Firms. Empirical Evidence in 2006-2010”, International Conference on “Financial Distress: Corporate Governance and Financial Reporting Issues, Rome, October 17-18 (Co-Authorship)
- 2013, “Does Private Equity Improve Best Practices of Small Business? Evidence from Italy”, European Business Research Conference, Roma, September 5-6 (Co-Authorship), ISBN : 978-1-922069-29-0
- 2013 “Factors for Going Private in Italy. Empirical evidence on last decade”, 10th EBES International Conference 2013, Istanbul, May 23-25, (Co-Authorship, Corresponding author)
- 2013 “All you need is cash? Empirical evidence on key factors in delisting process in Italy”, GSTF Accounting and Finance International Conference 2013, AF2013, Bangkok, May 20-21, (Co-Authorship, Corresponding author), ISSN 2251-1997, DOI: 10.5176/2251-1997\_AF13.28
- 2012, Fair Value Hierarchy in Financial Instruments Disclosure. Is Transparency Well Assessed For Investors? Evidence from Banking Industry, International Conference on *Corporate Governance and Regulation: Outlining New Horizons for Theory and Practice*, September 19, Pisa, Italy (Co-Authorship, Corresponding author)
- 2012, Going Dark in Italy: Evidence from Last Decade, *The 13nd IAMB Conference Proceedings*, IAMB 2012, September 12-14, Bali, Indonesia (Co-Authorship, Corresponding author)

- 2012, Role of Private Equity in Improving Financial Network of Small Business. Evidence from Italy, *Annual GSTF International Conference on Accounting and Finance*, AF 2012, May 22-24, Singapore, ISSN 2251-1997
- 2011, Comparative Analysis of Risk Management and Risk Disclosure in the Banking Sector. Italian vs. World Practices, *11th IAMB Conference Proceedings*, November 7-9, San Francisco, United States (Co-Authorship, Corresponding author), ISSN 1949-9108
- 2011, EVA vs. Accounting Metrics in Listed Companies. Evidence from Europe, *GSTF Accounting & Finance International Conference*, AF 2011, May 20-22, Singapore, ISSN 2251-1997, DOI 10.5176/978-981-08-8957-9\_AF-038
- 2011, IFRS 7 and Risk Disclosure Policies: A Cross-sectional Analysis of Italian listed banks, in *Accounting Renaissance*, November 4-5, Venice (Co-Authorship)
- 2010, "Corporate Governance, Growth and Strategic Changes in Italian Venture-Backed Firms", 8th IAMB International Conference Proceedings, June 28-30, Madrid, Spain, ISSN 1949-9108, International Academy of Management and Business, Madrid, June 28-30, (Co-Authorship)
- 2006, Strategie di Crescita delle PMI Italiane e Investitori di Private Equity: il Potenziamento delle Relazioni Esterne per il Rilancio della Competitività, in *AIDEA 2006*, Roma, 28-29 Settembre 2006

#### **Pubblicazioni – Work Shop e Conferenze, Internazionali e Nazionali, con presentazione orale**

- 2010, Corporate Governance, Growth and Strategic Changes in Italian Venture-Backed Firms, *EIASM - 7th Workshop on Corporate Governance*, June 21-22, Brussels (Co-Authorship, Corresponding author)
- 2010, "Alcune Criticità nell'attuale Processo di Accountability dei Progetti di Microfinanza Italiani nella Prospettiva di Valutazione e Controllo della Performance", Atti del Congresso, Milano, Università Bocconi, 21-22 Ottobre
- 2008, Microcredito tra Accountability e Performance in Atti del Convegno organizzato da *ADC Roma su "Finanza Etica e Microcredito: Il ruolo del Dottore Commercialista"*, Palazzo Rospigliosi, Roma, Dicembre

#### **Pubblicazioni – Working Paper Series**

- 2018, Dealing with IFRS 15: any impact on earnings management? First evidences from Italian listed companies, Working Paper Series, Dipartimento di Economia Aziendale, Università degli Studi di Roma TRE