

Maurizio Comoli

PERSONAL DATA

Place of birth: Novara

Date of birth: November 9th 1958

Residence: Novara

BIO AND EDUCATION

1990/1991 Academic Year: International Teachers Programme, Aix En Provence University, Marseille.

1982/1983 Academic Year: Degree in Business Studies, Bocconi University, Milan. Thesis: "Valuation of the net worth and financial situation of a company in the event of a sale". Grade: 110/110 cum laude.

UNIVERSITY CAREER

Since 18th december 2006	Full Professor, Università del Piemonte Orientale
Since AY 2003-2004	Extraordinary Professor, Università del Piemonte Orientale
Since AY 2000-2001	Associate Professor, Università del Piemonte Orientale
Since AY 1997-1998	Established Researcher in Accounting, Università L. Bocconi
Since AY 1994-1995	Researcher in Accounting, Università L. Bocconi
AY 2000-2001	Lecturer in Business Studies, Università degli Studi di Torino
AY 1999-2000	Lecturer in Business Studies, Università degli Studi di Torino
AY 1998-1999	Lecturer in Business Studies, Università degli Studi di Torino
Since AY 1998-1999	Lecturer in Audinting and Accountign, Università del Piemonte Orientale
Since AY 1991-1992	Lecturer (accounting and balance sheet), Università L. Bocconi
Since AY 1988-1989	Grant holder (accounting and balance sheet), Università L. Bocconi
Since AY 1986-1987	Assistant providing practical lessons in Accounting (accounting and balance sheet).
From AY 1986-1987 to 2002	Senior Lecturer, School of Business Studies, Università L. Bocconi

UNIVERSITY POSITIONS

NA	President of the management board of the graduation course Administration, Control and Profession
NA	Member of AQ (Assurance and Quality) group of the graduation course Administration, Control and Profession
NA	Responsible RAR (quality review) group - Course Administration, Control and Profession
NA	President of the Commission for Vocational guidance

SCIENTIFIC POSITIONS

Member of the Scientific Committee of “Il controllo nelle società e negli enti”; Giuffrè Editore; ISSN:1720-4437
Scientific Committee member of “Il nuovo diritto delle società”; <i>Classprofessionale</i> ; Italia Oggi; ISSN: 2039-6880
Ordinary Academic Member of AIDEA (Accademia Italiana di Economia Aziendale)
Member of SIDREA (Società Italiana dei Docenti di Ragioneria e di Economia Aziendale)
<i>Referee</i> for the review “Management delle utilities”; Maggioli Editore; ISSN: 1723-932X
<i>Referee</i> for the review “Rivista Italiana di Ragioneria ed Economia Aziendale”; Rirea Editore; ISSN: 1593-9154.

MAIN FIELDS OF INTEREST

1. Financial statements and application of the international accounting standards IAS / IFRS;
2. Internal control system and internal auditing;
3. Business models, institutional settings and economy of banks;
4. Role of cooperatives banks in supporting and developing local systems and the relationship with SMEs;
5. Family Business;
6. Business Valuation and the dynamics of creation and destruction value.

CURRENT ISSUES OF RESEARCH

1. Cooperative banks and local systems
2. Financial Accounting and Reporting

TOP FIVE PAPERS

1. What Should We Do Different when We Value a Privately Held Family Business?, M. Comoli, F. Bavagnoli, L. Gelmini, P. Riva, in *Revista Española de Capital Riesgo (Spanish Review of Risk Capital)*, n. 3/2014.
2. Cooperative banks' governance and performance after the financial turmoil in *Economia Aziendale & Management: scritti in onore di Vittorio Coda* (ed G. Airoidi, G. Brunetti, G. Corbetta e G. Invernizzi), Università Bocconi Editore 2010 (co-author).
3. AA. VV. (by M. Comoli, F. Corno, A. Viganò), *Financial statements according to IAS*, Giuffrè, Milan, 2006 (Chapter “Income taxes”).
4. *Unfair balance sheet. Accounting standards and the evolution of the law*, Egea, Milan, 2002.
5. *Deferred taxes in the annual statements. Financial company profiles and accounting problems*, Giappichelli Editor, Turin, 1996

AWARDS

Winner of the Award "Incentives for Research", University L. Bocconi in 1996 assigned for the monograph "The deferred taxes in the financial statements. Economic and business profiles and principles of accounting" Giappichelli, 1996.

FURTHER INFORMATION

- Keynote speaker in many congresses and conferences, such as:
 - "Nuovi reati di false comunicazioni sociali: implicazioni per le aziende e risvolti sui sistemi di controllo", Parma, Dipartimento di Economia dell'Università degli Studi di Parma, 3rd December 2015;
 - "I nuovi principi contabili nazionali", Castellanza, LIUC Università Cattaneo, 11th December 2014;
 - "La concessione del credito alle imprese in crisi", Bergamo, 7th November 2013;
 - "Islamic Finance and Business Ethics in the social doctrine of the Church" , Roma, 9th May 2012;
 - "Banche Popolari e Imprese, per la competitività dei sistemi territoriali", Bologna, 17th February 2012;
 - 4th Convention EACB, "Co-operative banks, key driving force to the economic recovery" Bruxelles, 8th April 2010.
- Repeatedly President of the Commission for the assignment of the qualification of Chartered Accountant and Accounting Expert.
- Registered as Chartered Accountant and Auditor.