THE LIST OF EDITORS AND CONTRIBUTORS

Abdulkader Omer Abdulsamad, Department of Administrative and Financial Sciences at the Higher Institute of Science and Technology, Libya. His research fields include accounting, management accounting, auditing, corporate governance. He has published several academic papers in prominent journals in these areas.

Alhashmi Aboubaker Lasyoud completed his Ph.D. in Management Accounting at the University of Dundee, the UK, in 2014. Currently, he is an Assistant Professor at the Department of Accounting, College of Business Administration, University of Sharjah, the UAE. His research interests are mainly focused on management accounting change, corporate governance, social and environmental accounting, auditing, earnings management, accounting education. He is a reviewer of different journals in the research field.

Alice Medioli, a postdoctoral researcher at the Department of Economics and Management, University of Parma, Italy, an Adjunct Professor for the "Budget and Financial Communication" course. She is a research fellowship holder in Business Administration as well as Research Grant Holder "Related party transactions: Disclosure and financial statement policies". Her research interests lie in audit and legal audit.

Amer Al Fadli, an Assistant Professor of Accounting at the American University in the Emirates. He has a Ph.D. from the University of Southern Queensland, Australia. Dr. Al Fadli has academic experience at several universities in Jordan and Australia. His main research interests in corporate governance practices and CSR reporting. He is an active researcher in his field and has published articles in high qualities ranking Journals (mainly in Scopus, ABDC, Thomson Router, Emerald Insight, etc.).

Elena Merino, an Associate Professor in the Faculty of Law and Social Sciences at the University of Castilla-La Mancha, Spain. She completed her degree in Business in 1998 and got her Ph.D. in Business Administration in 2007, both at the University of Castilla-La Mancha. Her thesis dealt with stock options from the standpoint of financial, economic, and accounting and she received the award for the best thesis on accounting. Her work has been published in various national and international journals.

Emiliano Di Carlo, an Associate Professor of Business Administration, Department of Management and Law Director of the Master in Anticorruption, and Deputy Director of the Executive MBA at the University of Rome "Tor Vergata", Italy. After graduating *cum laude* in Economics and Commerce at "Tor Vergata" in 1998, he obtained the title of Ph.D. in Banking and Finance at the same University (2003). He has carried out research with particular reference to the following topics: financial accounting, innovative finance of local authorities, financial reporting, business ethics and corporate social responsibility, business strategies, etc.

Federico Rotondo, an Associate Professor of Business Administration at the University of Sassari, Italy. He carried out the research activity to deepen the issues related to the doctoral dissertation at the School of Business Management of the Ryerson University of Toronto, Canada. He got his Ph.D. in Business/Managerial Economics in 2007 with the thesis entitled "Enlarged systems of value creation. The evolution of business models in the air transport sector". His academic publications include articles in academic international journals, books, and book chapters in the area of corporate governance.

Francesco Napoli received a Ph.D. in Economics and Management of Public Administrations at the University of Calabria, Italy. He has been an Adjunct Professor of various courses in Business Administration at the University of Calabria – from November 2004 until today. His research interests embrace financial accounting, R&D management, corporate strategy, intellectual capital, innovation. Author of several national and international publications on these areas.

Francesco Ranalli, Full Professor of Accounting at the Department of Management and Law, Faculty of Economics of the University of Rome "Tor Vergata", Italy. His research interests lie in institutional aspects of business economics, accounting, financial statements, accounting principles of companies, and public administrations; evaluation of the performance of companies and public administrations; governance and control systems; public utilities. His research have been published in various prestigious international journals.

Lucia Giovanelli, Full Professor of Business Economics at the University of Sassari, Italy, Ph.D., qualified as a chartered accountant and statutory auditor. She has carried out research activities at some research institutions. The research lines mainly concern issues of planning and control, management of public administrations, and healthcare companies. She is a member of the editorial board of the journal *Azienda Pubblica* and is a reviewer of numerous journals.

Ludovico Marinò, Full Professor at the University of Sassari, Italy, belongs to the Department of Economics and Business Sciences of which he was Director from 2014 to 2020. He teaches Strategy and Corporate Governance in the Master's degree courses in Business Economics, Financial Statements, and Economic-Financial Analysis in the three-year degree course in Economics and Management of which he is still a coordinator. His research interests are in public management, public competition, performance management, health care management, performance budgeting, strategic management.

Montserrat Manzaneque, Associated Professor at the Department of Business Administration of the University of Castilla-La Mancha, Spain. Graduated in Business Administration and Management from the University of Castilla-La Mancha (2000) and Ph.D. in Financial Economics and Accounting from the same University (2006) with a doctoral thesis entitled "Characterization and prediction of the outcomes of business failure". Her lines of research include the study of business failure, corporate governance, intellectual capital and innovation, and international accounting regulations and their adaptation to Spanish regulations. She is the author of a dozen books and book chapters. She has participated in research projects and attended numerous national and international conferences.

Nicoletta Fadda, Ph.D. in Business Economics, a degree from the University of Pisa, Italy. She works at the Department of Economic and Business Sciences of the University of Sassari, Italy. Her research focuses on tourism economics and tourism management. She has published several academic papers in prominent journals.

Norsiah Ahmad, Professor in the Faculty of Business and Management, at the Universiti Sultan Zainal Abidin, Malaysia. She holds a Bachelor of Science in Accounting from Florida State University, the USA, and a Master of Business Administration from Mississippi State University, the USA. Her main research interests are taxation – tax compliance, tax, and investment incentives and she is an author of some research papers in these areas. She has participated in research projects and attended national and international conferences.

Omer Saeed Habtoor, Assistant Professor at the Department of Administrative Sciences of the Community College, Northern Border University, Saudi Arabia. He is the author of several works on Middle East studies, leadership, management. He has published numerous articles in journals, including the Polish Journal of Management Studies, Gadjah Mada International Journal of Business, and Corporate Ownership and Control.

Patrick R. Dailey, an Advisor and resource to Boards and senior leadership for the development of individual talent and high performing teams. He is a founder of BoardQuest, LLC, Oklahoma, the USA. Patrick is an author of numerous articles in leading publications in the USA and Europe on corporate governance, compensation, and risk topics. He serves on the Board of the National Association of Corporate Directors – Atlanta Chapter, and on the advisory board for Kennesaw State University's Corporate Governance Center. Dr. Dailey is an invited speaker on topics ranging from executive selection and development, coaching, board governance, risk management, and succession planning.

Pier Luigi Marchini, Associate Professor in Accounting. He received a Ph.D from the University of Parma, Italy. He is a Visiting Professor at Seton Hill University, the USA. His research interests include several topics of financial accounting and corporate governance. He is President of the Economic and Management Course at the University of Parma. He is a member of the Italian Academy of Business Economics and Management (AIDEA), the Italian Academy of Accounting History (SISR), Italian Society of Accounting and Business Economics Educators (SIDREA). He has published papers in several peer-reviewed journals.

Shab Hundal, Senior Lecturer in Strategic Management at the JAMK University of Applied Sciences, Finland. He also teaches some courses at the JSBE, KdG University, Antwerp, and ICD International Business School, Paris. Before moving to Finland in 2010, he had worked for the Ministry of Education, Singapore; Aberdeen City Council and Aberdeenshire Council (the UK), Marks & Spencer (the UK), and British Telecom (the UK). His research interests embrace corporate finance, accounting, financial reporting, management accounting, banking, and finance.

Silvia Triani, Professor in the Accounting Department at the University of Massachusetts, the USA. She holds a BS in Economics and Management (2009) and a MS in Business Administration (2011) from the University of Parma, Italy. She has a Ph.D. in Economics and Management of Innovation and Sustainability at the same University (2018). Her expertise lies in corporate governance, disclosure, gender equality, value relevance. She has published several publications in these areas and attended numerous national and international conferences. She is also a member of the European Accounting Association.

Stefano Dell'Atti, Full Professor of Economics of Financial Intermediaries at the University of Foggia, Italy. Currently, Professor of Economics of Financial Intermediaries and of Strategy and Organization of Financial Intermediaries in the Department of Economics of the University of Foggia. The scientific research activity has developed within the following areas: economics of financial intermediaries, management of the main business areas of financial intermediaries and organizational implications, with particular reference to the methods of creating value; the structure of the southern banking system and analysis of intermediation models. Scientific activity was carried out both individually and within research projects. He is also a frequent speaker at conferences.

Veronica Tibiletti, Associate Professor of Business Economics at the Department of Economics and Business Sciences (SEA), Chairman of the Master's Degree in Administration and Business Management at the SEA Department of University of Parma, Italy. She holds a Ph.D. in "Determination and communication of value in companies" established at the Faculty of Economics from the same University. The research activity is carried out in the context of various projects, mainly conducted within the "Gino Zappa" Business Research Area of the Department of Economics of Parma. The main research topics concern in particular the following areas of interest: social report and corporate social reporting, business economics, accounting, international accounting standards and budget disclosures, corporate governance, and protection of institutional interests. The results of the research activity have been presented at numerous national and international conferences.

Wan Fauziah Wan Yusoff, Professor at the Universiti Tun Hussein Onn Malaysia (UTHM). She holds an executive position as Assistant Vice-Chancellor (Financial Sustainability) UTHM, as well as Managing Director Group of a company of UTHM Holdings Sdn. Bhd (a wholly-owned company of UTHM). She has quite a number of experience managing business entity and has successfully completed many business projects. Her academic expertise is in corporate governance, entrepreneurship, innovation, and commercialization management. She has completed many projects within these areas.

Yolanda Ramirez, Assistant Professor in the Department of Accounting at the University of Castilla-La Mancha, Spain. She completed her Ph.D. in Intellectual Capital Management at the University of Castilla-La Mancha. Her current research interests include intellectual capital, knowledge management, non-profit management, and quality management. Her research work is focused on methods and techniques for building models of measuring and managing intellectual capital in the universities. Her work has been published in several international academic journals and conference proceedings.