



## FRANCO CESCO

CV: July 2023

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### Education

- Degree in Business Administration, Faculty of Economics, University of Venice, Venice, I, (November, 1982)

### Postgraduate studies

- Research Fee, The M.Sc. in Accounting and Finance, Department of Accounting and Finance, The London School of Economics (LSE), London, (October 1989 to April 1990)
- Visiting Scholar, Department of Accounting and Finance, The London School of Economics, London, UK, (September 1996 to October 1996).

### Academic Experience

#### Positions

- Senior Professor, Accounting and Control Unit, University of Udine, I, (November 2016 to November 2019)
- Full Professor of Business Administration, University of Udine, I, (December, 2006)
- Associate Professor of Business Administration, University of Udine, I, (November, 2001)
- Researcher of Business Administration, University of Udine, I, (February, 1992)
- Research Assistant of Business Administration, University of Venice, I, (1984 to 1988).

#### Teaching

##### Undergraduate Degrees Courses at University of Udine (more recent)

- Business Administration, first academic year (2011/2012 to 2016/2017);
- Management Accounting and Control, third academic year, (2011/2012 to 2015/2016);
- Management Accounting and Control, third academic year, (2018/2019).

##### Graduate Degrees Courses at University of Udine

- Working Capital Management and Control, second academic year, (2019/2020);
- Working Capital Management and Control, second academic year, (2020/2021);
- Working Capital Management and Control, second academic year, (2021/2022);
- Working Capital Management and Control, second academic year, (2022/2023).

##### Research Degrees Courses at University of Udine

- Accounting for Decision-Making and Control, PhD degree in Managerial and Actuarial Sciences, (2013 to 2016);
- Cost and Management Accounting, PhD degree in Business Studies, (2003 to 2013).



## Research interests

- Management Accounting and Control
- Strategic Management Accounting
- Costing for Decision Making and Control
- Investment Appraisal in Advanced Manufacturing Systems
- Financial Management, mainly based on analytical models
- Working Capital Management
- Foreign Exchange Risks

## Research activities

### PhD

- Director, PhD in Business Studies, University of Udine, (May 2006 to May 2011).

### Department

- Coordinator of the Administration and Control Research Unit, Department of Finance, University of Udine (2000 to 2005).
- Vice Director, Department of Finance, University of Udine, (October 2005 to December 2010).
- Commission member Scuola Superiore, Students selection for the Business Study Unit, University of Udine, (2014-2016).

### Selected Programmes

- PRIN, 2009, Dalle regole di governance e di gestione del rischio alle performance: ruoli, strumenti, e condizioni di attuazione nelle imprese, Financed by MIUR, Responsabile Scientifico - Udine Research Unit - Cescon, F., Coordinator prof. Riccaboni, A., University of Siena, Italy.
- International Research, 2000, The Current State of Business Disciplines, Responsabili Scientifici (in Italia) Cescon, F. e Brunetti, G. – rispettivamente University of Udine e Bocconi University – Coordinator Shry Bhagwan Dahiya, India.
- CNR, 1997, Gli strumenti di controllo nella gestione aziendale, Financed by CNR, Responsabile Scientifico Cescon, F., University of Udine, Italy;
- International Research, 1995, International Project on Managerial Perception on Short-termism; , Responsabili Scientifici (in Italia) Cescon, F. e Brunetti, G. – rispettivamente University of Udine and Bocconi University – Coordinator prof. Demirag, I., UK.

## Publications (no editorship and wip)

### Papers

- Cescon, F., 2023, [with Rossi, G.], Foreign Exchange Risks, *Economia Aziendale Online*, ISSN 2038-5498, Volume 14 – N. 1/2023, pp. 123-140, DOI:10.13132/2038-5498/14.1.123-140.



- Cescon, F., 2021, [with Grassetto, L.], Financial Control and Business Strategy in Start-up Companies: An Empirical Analysis, *Management Control*, ISSN 2239-0391, 2 - Special Issue, pp. 189-214, DOI: 10.3280/MACO2021-002-S1009.
- Cescon, F., 2020, [with Garlatti, A.], Costing to support strategies for product development. An empirical study of large international companies, *Management Control*, ISSN 2239-0391, 1-Special Issue, pp. 127-150.
- Cescon, F., 2019, [with Costantini, A., Grassetto, L.], Strategic choices and strategic management accounting in large manufacturing firms, *Journal of Management and Governance*, 23:605-636, <https://doi.org/10.1007/s10997-018-9431-y>.
- Cescon, F., 2012, *The Impact of AMT Firm Characteristics on Innovative Costing Techniques and Non-Financial Measures of Performance*, in: Performance Measurement and Management Control: Global Issues, edited by Davila, A., Epstein, M., C., Manzoni, J-F., (Studies in Managerial and Financial Accounting), Volume 25, Emerald Group Publishing Limited, pp. 91-115, ISSN: 978-1-78052-910-3, doi: 10.1108/S1479-3512 (2012) 0000025007.
- Cescon, F., 2010, Investment in New Manufacturing Systems: An Italian-based empirical analysis, *Economia Aziendale Online*, No. 1/2010, p. 13-26, ISSN 1826-4719.
- Cescon, F., 2006, Analisi dei costi: Prospettiva Economica e Contabile, *Contabilità Finanza e Controllo*, p. 813-816, ISSN 2038-8896.
- Cescon, F., 2002, Short-term Perceptions, Corporate Governance and the Management of R & D in Italian Companies, *The Journal of Management and Governance*, 6, 255-270, Kluwer Academic Publisher, ISSN 1385-3457.
- Cescon, F., 1998, Investment Appraisal and Measures of Performance in Italian Divisionalised Companies, *The Journal of Management and Governance*, 2; 191-212, Kluwer Academic Publisher, ISSN 1385-3457.
- Cescon, F., 1993, Measurement Performance in the Subsidiaries of Financial Groups: An Economic Approach, *Economia Aziendale*. Four Monthly Review of the Accademia Italiana di Economia Aziendale, volume XII, Number 2, August 1993, Giuffrè Milano, pp. 153-175, ISSN 1120-0588.

### Books

- Cescon, F., 2021, *Pianificazione e controllo per il capitale circolante*, Giuffrè Francis Lefebvre (Italia), Milano, pp. 1-113, ISBN 978-88-288-3386-4. (Monograph)
- Cescon, F., 2015, *Costing per il controllo*, McGraw-Hill Education (Italia), Milano, pp. 1-140, ISBN 978-88-386-7481-5. (Monograph)



- Cescon, F., 2006, *Analisi finanziaria per il controllo di gestione*, Isedi, pp.1-254, ISBN 88-8008-322-8. (Monograph)
- Cescon, F., 2004, *Rilevazioni e determinazioni quantitative d'azienda. Logiche di contabilità generale, principi economici e bilancio*, Giuffrè Editore, pp. 1-271 + CD, ISBN 88-14-11342-4. (Monograph)
- Cescon, F., 2001, *La programmazione degli investimenti nella transizione ai nuovi ambienti industriali. Teoria e strumenti per il sistema di controllo*, Cedam, pp. 1-266, ISBN 88-13-23603-4. (Monograph)
- Cescon, F., 1995, *L'analisi finanziaria nella gestione aziendale. Teoria, strumenti, applicazioni*, Utet, pp. 1-227, ISBN 88-7750-329-7. (Monograph)
- Cescon, F., 1988, *Il controllo di gestione nello sviluppo e nel risanamento aziendale*, Cedam Casa Editrice, pp. 1-129, ISBN 88-13-16427-0. (Monograph)

#### Contribution to books

- Cescon, F., 2018, *Strategic cost and cash flow analysis to invest in new products development: An integrated perspectives*, in: *Tendenze nuove negli studi economico-aziendali: L'evoluzione dei rapporti azienda-società*, a cura di Schillaci, C.E., Società editrice il Mulino, p. 457-483, ISBN: 978-88-15-28057-2. (Article)
- Cescon, F. 2017, *L'analisi dell'equilibrio monetario*, In: *Economia aziendale casi e testi*, a cura di Cescon, F., Garlatti, A., Wolters Kluwer, p. 115-131, ISBN 978 88 133 63314. (Article)
- Cescon, F., 2016, [with Costantini, A., Grassetti, L.], *Strategic Perspective in Management Accounting: field-based evidence*, in: *Il Governo aziendale tra tradizione e innovazione*, a cura di Marchi, L., Lombardi, R., Anselmi, L., FrancoAngeli Editore, p. 7-32, ISBN 978-88-917-3426-6. (Exploratory research)
- Cescon, F., 2015, [with Costantini, A., Rossi, G.], *Business Strategy and Ownership: How do they Affect Management Accounting Innovations and Risk Management in Large Firms in Italy*, In: *Il ruolo dell'azienda nell'economia. Esiste un modello aziendale orientate alla crescita? A cura di Di Cagno, N., Invernizzi, G., Mechelli, A., Ugolini, M.*, Società editrice il Mulino, p. 217-231, ISBN: 978-88-15-25462-7. (Exploratory research)
- Cescon F., 2014, [with Costantini, A., Rossi, G.], *Scelte strategiche e tecniche di risk management nelle grandi imprese manifatturiere*, in: *Il governo dei rischi aziendali tra esigenze di mercato e fattori istituzionali*, a cura di Riccaboni, A., Bozzolan, S., Catuogno, S., Cescon, F., Lai, A., FrancoAngeli, p. 15-28, ISBN 978-88-204-9883-2. (Exploratory research).
- Cescon, F., 2013, [with Costantini, A., Rossi, G.], *The Influence of Business Strategy and Ownership on Management Accounting Innovation and Risk Management Techniques: An Empirical Analysis in Large Manufacturing Companies in Italy*, in: *The Firm's Role in the*



- Economy: Does a Growth-Oriented Business Model Exist?, Atti di convegno, Aidea, p. 1-29, ISBN 978-88- 66112945. (Exploratory research)
- Cescon, F., 2011, [with Costantini, A., Modica, P.], La valutazione della ricerca nel Regno Unito: Un'analisi del Research Assessment Exercise 2008, in: a cura di Palumbo, R., FrancoAngeli, p. 181- 202, ISBN 978-88-568-4745-1. (article)
  - Cescon, F., 2010, *The Influence of AMT Firm Characteristics on Innovative Costing Techniques: A Contingency-Based Study*. In: *Economia Aziendale & Management: Scritti in onore di Vittorio Coda*, a cura di Airoidi, G., Brunetti, G., Corbetta, G., Invernizzi, G., pp. 679-696, Editore Egea, ISBN 978-88-238-1104-1. (Exploratory research)
  - Cescon, F., 2010, *Il flusso di cassa della gestione corrente*, In: *Economia aziendale casi e testi*, a cura di Cescon, F., Garlatti, A., Cedam Editore, p. 59-68, ISBN 978 88 133 63314. (article)
  - Cescon, F., 2005, *L'analisi del flusso di circolante della gestione*, In: *Economia aziendale casi e testi*, a cura di Cescon, F., Garlatti, A., Cedam Editore, pp. 61-70, ISBN 88-13-26450-X. (article)
  - Cescon, F., 2000, [with Brunetti, G.], *Management Accounting, Costing and the New Business Environment*, In: *The Current State of Business Disciplines*, Edited by Shry Bhagwan Dahiya, Volume 5, Management - II, pp. 2513-2532, Spellbound Publications PTV, LTD, Rohtak (India), ISBN 81-7600-054-X (Vol.- 5). (Exploratory research)
  - Cescon, F., 1998, [with Brunetti, G.], *Capital Markets and Corporate Governance in Italian Companies: A Study of Short-term Pressures*, In: *Corporate Governance, Accountability and Pressures to Perform: An International Study*, Edited by Demirag, I. S., JAI Press Inc, Stamford, Connecticut, USA; Vol. 2, pp. 269-295, ISBN 0-7623-0420-0. (research)
  - Cescon, F., 1995, *Capital Budgeting e Misurazione delle Performance nelle Imprese Divisionalizzate. Uno Studio delle Pratiche di Controllo Finanziario nelle Aziende Manifatturiere: Italia, Germania, USA.*, In: *La valutazione delle performance aziendali. Un'analisi dei modelli e delle tecniche nelle imprese divisionalizzate e nel merchant banking*, a cura di Mazzocco, G. N., Cedam Editore, pp. 27- 80, ISBN 88-13-19218-5. (Exploratory research)
  - Cescon, F., 1994, *Conto economico, Indici di bilancio, Rendiconto finanziario, Stato patrimoniale*, In: *Amministrazione e Controllo*, a cura di Brunetti, G., Santesso, E., UTET, pp. 220-233, 361-379, 493-514, 612-622, ISBN 88-7750-257-6. (articles)

#### Paper for Practitioners

- Cescon, F., 2009, Sistemi di costing: Hanno un ruolo i nuovi product costing? Un'analisi empirica, con una comparazione 1998-2007, in Italia, *Rivista dei Dottori Commercialisti*, vol. 4/2009, p. 657-677, ISSN: 0485-2281.



- Cescon, F., 2007, Informazioni di costo per le decisioni di breve termine: un approccio manageriale, *Rivista dei Dottori Commercialisti*, N. 2 – 2007, pp. 187-217, ISSN 0485-2281.
- Cescon, F., 2000, Determinazione e gestione dei costi in Italia, *Rivista dei Dottori commercialisti*, Anno LI, Fasc 1 -2000, pp. 17- 48, ISSN 0485-2281.

## Congress and workshop

### Presentations (recent and past)

- European Institute for Advanced Study in Management (EIASM), University of Perugia, Assisi, April, 2023.
- European Institute for Advanced Study in Management (EIASM), Sant'Anna School of Advanced Studies, Pisa, July, 2022.
- Società Italiana di Ragioneria ed Economia Aziendale, (SIDREA), University of Bari, Bari (I), virtual meeting, November 2020.
- Società Italiana di Ragioneria ed Economia Aziendale, (SIDREA), University of Ancona, Ancona (I), June 2019.
- European Institute for Advanced Study in Management (EIASM), Brussels (B), December 2018.
- Accademia Italiana di Economia aziendale, (AIDEA), University of Roma Tre, Roma, (I), September 2017.
- Società Italiana di Ragioneria ed Economia Aziendale, (SIDREA), University of Pisa, Pisa (I), September 2016.
- Accademia Italiana di Economia aziendale, (AIDEA), University of Lecce, Lecce, (I), September 2013.
- European Institute for Advanced Study in Management (EIASM), Nice (F), September 2011.
- University Bocconi, Milan (I), December 2009.
- European Institute for Advanced Study in Management (EIASM), Brussels (B), December 2008.
- European Accounting Association (EAA): Bordeuax (F), 22<sup>th</sup> annual congress, 1999; Graz (A), 20<sup>th</sup> annual congress, 1997; Brimingham (UK), 18<sup>th</sup> annual congress, 1995.

### Partecipations (recent: from 2018)





- EIASM, Conference on Management Accounting and Control in SMEs, University of Perugia, Assisi, April, 2023.
- EIASM, MSAR - Manufacturing & Service Accounting Research Conference, Sant'Anna School of Advanced Studies, Pisa, July, 2022.
- EIASM, Manufacturing & Service Accounting Research Conference, MSAR 2021, Pisa (I), Online, June 2021.
- Workshop Towards Business2030 by integrating Purpose and Materiality with Innovation and Performance, Luiss Business School, Rome, (I), October 2019.
- 1<sup>th</sup> EIASM Conference on Management and Control in SMEs, Assisi, (I), April 2019.
- II Sidrea International Workshop (SIW) "Make Integrated Thinking in Practice. Aligning Corporate Purpose with Sustainable Strategy", Luiss Roma, (I), May 2018.

## **Reviewer activities**

- Journal of Management Control

## **Academic member**

- European Accounting Association (EAA)
- Accademia Italiana di Economia Aziendale (AIDEA)
- Società Italiana Docenti di Ragioneria ed Economia Aziendale (SIDREA)

**Quanto sopra viene dichiarato dal sottoscritto consapevole delle sanzioni penali previste dall'art. 76 del DPR 445/2000 per le ipotesi di falsità in atti e dichiarazioni mendaci.**

**Udine, July 2023**

**FIRMA: Franco Cescon**

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