



Elisabetta Magnaghi

Associate Professor in Accounting and Corporate Finance
Renmin University of China – Campus de Suzhou

BIOGRAPHY

After graduating with a degree in Management Science from the University of Pavia, she obtained a Master's degree in Business Administration at The University of Nancy in 2005 and gained excellent experience of financial and management accounting, having then worked as a management controller for 2 years, in a French company.

She was then engaged in a process of doctoral research before being awarded a double Ph.D in Management Sciences from the University of Lorraine and the University of Pisa) in December 2012. Her Ph.D was obtained within the framework of the international co-supervision agreement, involving the two Universities.

RESEARCH INTEREST

Integrated Reporting, EFQM Excellence Model, Business Model, Intellectual Capital

EDUCATION

2012 : Ph.D University of Lorraine and University of Pisa

With an international convention between the University of Lorraine and the University of Pisa, the dissertation was: "Integration of financial and socio-environmental information: the Integrated Reporting of IIRC".

French supervisor: Emeritus Prof. Pierre Bardelli;

Italian supervisor: Prof. Luciano Marchi.

Committee :

Prof. Gerald Naro (University of Montpellier), Prof. Stefano Zambon (University of Ferrara), Prof. Marc Bollecker (University of Haute Alsace), Prof. Nicola Castellano (University of Macerata).

2006 : M. Sc., Major: Management Research (Master Recherche en Science de Gestion),
Nancy, France

2003 : M.Sc., Major: Business Administration (MAE: Master Administration d'Entreprise),
Nancy, France

1999 : **M.Sc., Major: Economics and Business** (Economia e Commercio) *Alma Ticinensi Universitas*, University of Pavia, (24 April 2000) ; Title of dissertation: "The strategic alliances in Europe", Supervising Professor, Giancarlo Malvestito

RESEARCH ACTIVITIES

Publications

Articles

Trébucq S., Magnaghi E. "Integrating the EFQM Excellence Model with the Intellectual Capital: A Qualitative Analysis with a Methodological Perspective", *Journal on Intellectual Capital*, Special Issue : "Ten Years After: The Past, the Present & The Future of Scholarly Investigation on Intangibles and Intellectual Capital", ISSN: 1469 – 1930, (forthcoming).

Magnaghi E., R. Aprile (2014). "Integrated Reporting: a Theoretical perspective on this critical issue". *Journal of Business and Economics*, ISSN 2155 - 7950, USA, Volume 5, Issue 8, pp. 1320-1337.

Chapter

Magnaghi E., (2015). « Les stratégies d’alliance des constructeurs d’automobiles européens comme réponses à la concurrence » In *Les perspectives de l’industrie automobile européenne face au marché mondial*, Bardelli P., Edition ESKA, Paris.

Marchi L., L. Gori, E. Magnaghi in Marchi L., A. Paolini, N. Castellano, "Principi contabili ed internazionale sul sistema di impatti controllo interno", Franco Angeli, Milano, 2008, ISBN: 9788856801439. Collective book on the impact of the introduction of IFRS on accounting control systems. Chapter 3 concerning international accounting principle IAS 11.

Conference Proceeding

Trébucq S., Magnaghi E. Integrating the EFQM Excellence Model with the Intellectual Capital: A Qualitative Analysis with a Methodological Perspective. Proceedings of Annual Shanghai Business, Economics and Finance Conference, 3 - 4 November 2014, Shanghai University of International Business and Economics, Shanghai, China, ISBN : 978-1-922069-63-4.

Magnaghi E., R. Aprile "Business Model and Integrated Reporting: a first analysis «Proceedings of the 9th International Forum on Knowledge Asset Dynamics (IFKAD 2014) Matera (Italy) 11-13 June 2014, Distribution IFKAD 2014, ISBN 978-88-96687-04-8 , ISSN 2280-787X , Edited by Daniela Carlucci, JC Spender, Giovanni Schiuma.

Magnaghi E. "Integrated reporting: motivations and breaking elements". Proceeding of 35th Congress of the AFC, May 27-28, 2014, Lille (France).

Magnaghi E., D. Alexander, R. Aprile "Integrated Reporting: a first analysis of the current status of framework in the light of the comment letters received", Proceeding of 35th Congress of the AFC, May 27-28, 2014, Lille (France).

Magnaghi E. "The integration of Financial, Social and Environmental Information in Business Reporting: The cases of Eni and Danone. "Proceedings of INTERDISCIPLINARY WORKSHOP 9TH ON "INTANGIBLE,

INTELLECTUAL CAPITAL & FINANCIAL INFORMATION EXTRA", Copenhagen (Denmark), 26-27 September 2013, ISSN 2295-1679.

National Conference

Lino Cinquini, Federica Doni, Elisa Rita Ferrari, Elisabetta Magnaghi, Andrea Tenucci "*La Comunicazione del Business Model: Risultati di una ricerca sull'Integrated Reporting*", XXXVII National Congress AIDEA, University Cattolica del Sacro Cuore, Piacenza, 10-11-12 September 2015

Alexander D., Magnaghi E., Aprile R., *Integrated Reporting: A chronological Analysis of the development of the IIRC framework 2010-2013*, 36th Congress of Association Française de Comptabilité, May 20-21, 2015, Toulouse (France).

Magnaghi E., Alexander D., Aprile R. "*Integrated Reporting: a first analysis of the current situation of its framework in the light of the comment letters received*", 35th Congress of l'Association Française de Comptabilité, 27-28 May 2014, Lille (France).

Magnaghi E., *Le reporting intégré : motivations et éléments de rupture*, 35th Congress of l'Association Française de Comptabilité, 27-28 May 2014, Lille (France).

Magnaghi E., Aprile R., *Le reporting intégré : un essai de background théorique*. 16th Congress AIDEA Giovani "La creazione di valore : aspetti critici e problematiche di quantificazione", 18-19 November, Cagliari (Italy), 2011.

Magnaghi E. *Responsabilité sociale et responsabilité économique-financière : quelle compatibilité ?* 6th Congrès RIODD "Responsabilité Sociale de l'Entreprise, entreprise réseau et gestion des biens communs. Redéfinition du périmètre de l'entreprise et du politique", Luxembourg, 16-17 June 2011.

Magnaghi E., *Intégration du Reporting Financier et du Reporting Environnemental, Sociale et de Gouvernance dans les rapports annuels des entreprises cotées : quelle compatibilité ?* 32th Congress de l'AFC "Comptabilités, économie et société" Montpellier, 9-10-11 May 2011.

International Conferences

Chikh-Mhamed S., Magnaghi E., Plottu B., Widehem C., *The Risks of a Strategy of Vertical Specialization within a Value Chain: Evidences from the French Ornamental Outdoor Plants Industry*, 5th Annual congress Atlas/AFMI, Centre Franco-Vietnamien de Formation à la Gestion, Hanoi (Vietnam) May 12-13-14, 2015.

Magnaghi E., Chikh-Mhamed S., *The importance of Business Model in corporate reporting*, 5th Annual Congress Atlas/AFMI, Centre Franco-Vietnamien de Formation à la Gestion, Hanoi (Vietnam) May 12-13-14, 2015.

Trebucq S., Magnaghi E., *Integrating the EFQM Excellence Model with the Intellectual Capital: A Qualitative Analysis with a Methodological Perspective*. Proceedings of Annual Shanghai Business, Economics and Finance Conference, 3 - 4 November 2014, Shanghai University of International Business and Economics, Shanghai, China

Trebucq S., Magnaghi E., *Integrating the EFQM excellence model with the <IR> intellectual capital : a qualitative analysis with a methodological perspective*, 10TH INTERDISCIPLINARY WORKSHOP ON "INTANGIBLES, INTELLECTUAL CAPITAL & EXTRA-FINANCIAL INFORMATION", Ferrara, 18-19 September 2014.

Aprile R., Magnaghi E., *Business Model and Integrated Reporting : a first analysis*, IFKAD 2014 "Knowledge and Management Models for Sustainable Growth", 11-13 June 2014, Matera (Italy).

Magnaghi E., *The integration of Financial, Social and Environmental Information in Business Reporting: The cases of Eni and Danone*. 9TH INTERDISCIPLINARY WORKSHOP ON "INTANGIBLES, INTELLECTUAL CAPITAL & EXTRA-FINANCIAL INFORMATION", Copenhagen, 26-27 September 2013.

Magnaghi E., Aprile R., *Integrated Reporting: a theoretical perspective on this critical issue*, 8TH INTERDISCIPLINARY WORKSHOP ON "INTANGIBLES, INTELLECTUAL CAPITAL & EXTRA-FINANCIAL INFORMATION", Grenoble, 27-28 September 2012.

Magnaghi E., Aprile R., *Integrated Reporting: a first analysis about Discussion Paper of Framework issues by IRC of South Africa, by IIRC and related Comment Letters*. 8TH INTERDISCIPLINARY WORKSHOP ON "INTANGIBLES, INTELLECTUAL CAPITAL & EXTRA-FINANCIAL INFORMATION", Grenoble, 27-28 September 2012.

Magnaghi E., Aprile R., *Vers le reporting intégré : une première analyse d'un parcours qui vient de débuter*, 80th Congress of ACFAS "Limites et perspectives de la dimension sociale de la responsabilité sociale des entreprises", Montréal, 9 May 2012.

OTHER ACTIVITIES

2003-2005 : Management Controller, *Glaces Thiriet*, Eloyes (France)

1998-2000 : Financial Analyst, Arthur & Andersen - Milan (Italie)

TEACHING ACADEMIC EXPERIENCES

2015

Analysis and interpretation of financial statements – Spring 2015 – Renmin University of China

2014

Financial Mathematics - Fall 2014 – Renmin University of China (Suzhou)

Financial Accounting - Fall 2014 - Renmin University of China (Suzhou)

Period 2012-2013

Financial Accounting IFRS – Fall 2012 – University of Lorraine

Financial tools – Fall 2012 – University of Lorraine

Statistics applied to management - Fall 2012 – University of Lorraine

Analysis and interpretation of financial statements - Spring 2013 – University of Lorraine

Tools of management control - Spring 2013 – University of Lorraine

Innovative Reporting practices: the Integrated Reporting - Spring 2013 – University of Lorraine

Period 2011-2012

Financial Accounting IFRS – Fall 2011 – University of Lorraine

Financial tools – Fall 2011 – University of Lorraine

Statistics applied to management - Fall 2011 – University of Lorraine

Analysis and interpretation of financial statements - Spring 2012 – University of Lorraine

Tools of management control - Spring 2012 – University of Lorraine

Innovative Reporting practices: the Integrated Reporting - Spring 2012 – University of Lorraine

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Financial tools – Fall 2010 – University of Lorraine

Statistics applied to management - Fall 2010 – University of Lorraine

Analysis and interpretation of financial statements - Spring 2011 – University of Lorraine

Tools of management control - Spring 2011 – University of Lorraine

Innovative Reporting practices: the Integrated Reporting - Spring 2011 – University of Lorraine

Period 2009-2010

Financial Accounting IFRS – Fall 2009 – University of Lorraine

Financial tools – Fall 2009 – University of Lorraine

Statistics applied to management - Fall 2009 – University of Lorraine

Analysis and interpretation of financial statements - Spring 2010 – University of Lorraine

Tools of management control - Spring 2010 – University of Lorraine

Innovative Reporting practices: the Integrated Reporting - Spring 2010 – University of Lorraine

Period 2008-2009

Introduction to Accounting – Fall 2008- ESM IAE Metz

Management Accounting - Fall 2008 – University of Lorraine

Management of International Companies – Spring 2009 – ESM IAE Metz

Applied Economics and socio-economic environment – Spring 2009 – University of Lorraine

Period 2007-2008

Introduction to Accounting – Fall 2007- ESM IAE Metz

Management Accounting - Fall 2007 – University of Lorraine

Management of International Companies – Spring 2008 – ESM IAE Metz

Applied Economics and socio-economic environment – Spring 2008 – University of Lorraine

Period 2006-2007

Management of International Companies - Fall 2006 – ESM IAE Metz

Management Accounting – Spring 2007 - ESM IAE Metz

Period 2005-2006

Management of International Companies - Fall 2005 – ESM-IAE Metz

Management Accounting – Spring 2006 – ESM-IAE Metz

REFERENCES

Pr. Emeritus Pierre Bardelli, University of Lorraine, ESM-IAE 1 rue Augustin Fresnel 57073 Metz (France).

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Emmanuelle Risse, Head of Management Accounting and Auditing, Glaces Thiriet, ELOYES (France).

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Pr. Zambon Stefano, University of Ferrara, Via Savonarola, 9 - 44121 Ferrara (Italy).

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