

# Serena Morricone

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ASSOCIATE PROFESSOR OF PRACTICE

**Financial Accounting & Analysis**

**SERENA.MORRICONE@SDABOCCONI.IT**

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## Biography

Serena Morricone is an Associate Professor of Practice of Financial Accounting & Analysis at SDA Bocconi School of Management.

Her collaboration with SDA Bocconi began in 2018 after being an assistant professor at HEC Lausanne since 2010.

She teaches in executive open programs and in degree granting programs such as the SDA Bocconi Executive MBA program, and the Master in Entrepreneurship and Business Strategy (MISA) delivering classes on financial accounting and financial analysis. In addition to that, she has developed, taught and coordinated several executive education modules for custom programs. In particular, she has developed a broad expertise on diverse industries with a specific focus the role of intangibles assets in knowledge intensive firms.

Her main research interests are focused on capital markets, in particular on the antecedents and implications of firms' debt structures, on the outcomes of accounting regulation and enforcement, and stock market evaluation of intellectual property rights. Most recently, she began to explore the role of sustainability on firms' competitiveness by considering the determinants of ESG ratings as well as how gender differences in board composition affects market positioning and companies' performance. She is the author of numerous articles and contributions to her topics of interest. Her work has been published in leading journals such as The Accounting Review, Research Policy and the Journal of Industrial and Business Economics.

She is involved in various professional activities within the SDA research lab as REPAiR – Responsible, Patient and Reliable Finance and AGRI Lab – Romeo ed Enrica Invernizzi Agribusiness Research Initiative. She has developed relevant expertise on sustainability issues such as ESG ratings, sustainability funds and index, sustainability reporting and regulatory aspects related to sustainability (SFRD regulation).

Serena earned a degree in Business Administration from Luiss Guido Carli, a Ph.D. in Management from the Università di Bologna, a Marie Curie postdoc from Lancaster University and an ITP (International Teachers Programme) at HEC Paris. She has been a visiting scholar at NYU.

## Teaching domains

Financial Accounting

Financial Statement Analysis

Performance Management

Sustainable Accounting & Finance

## ARTICLES IN SCHOLARLY JOURNALS

FORTI E., MORRICONE S., MUNARI F.

**Litigation risks and firms innovation dynamics after the IPO**

Journal of Industrial and Business Economics, 2021, vol.48, no. 2, pp.291-313

FLOROU A., MORRICONE S., POPE P.

**Proactive Financial Reporting Enforcement: Audit Fee and Accounting Quality Effects**

The Accounting Review, 2020, vol.95, no. 2, pp.167-197

MORRICONE S., MUNARI F., ORIANI R., DE RASSENFOSSE G.

**Commercialization Strategy and IPO Underpricing**

Research Policy, 2017, vol.46, no. 6, pp.1131-1143

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## CONTRIBUTION TO CHAPTERS, BOOKS OR RESEARCH MONOGRAPHS

MORRICONE S., ORIANI R.

**Stock Market Valuation of Patent Portfolios** in *The Economic Valuation of Patents. Methods and Applications*

Federico Munari, Raffaele Oriani (Eds), Edward Elgar Publishing, chap. 13, pp.337-3645, 2011

MORRICONE S.

**Valuing Patents for Accounting Purposes** in *The Economic Valuation of Patents. Methods and Applications*

Federico Munari, Raffaele Oriani (Ed), Edward Elgar Publishing, chap. 11, pp.288-308, 2011

MORRICONE S., ORIANI R., SOBRERO M.

**Attività Immateriali e l'Adozione Obbligatoria degli IFRS** in *Le Risorse Immateriali nell'Economia delle Aziende*

L. Marchi, S. Marasca (Eds), Il Mulino, 2010

MORRICONE S., ORIANI R.

**R&D Information** in *Evaluation and Performance Measurement of Research and Development: Techniques and Perspectives for Multi-Level Analysis*

Vittorio Chiesa, Federico Frattini (Eds), Edward Elgar Publishing, chap. 5, pp.166-185, 2009

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## PROCEEDINGS/PRESENTATIONS

VOLPENTESTA V., ANDRE P., MORRICONE S.

**Concentrated Ownership and Cost of Debt: The role of Financial Interlocks**

*2nd Accounting Summer Camp: Emerging Researchers Consortium - July 3-4 2018, Bolzano, Italy*

VOLPENTESTA V., ANDRE P., MORRICONE S.

**Concentrated Ownership and Cost of Debt: The role of Financial Interlocks**

*41st EAA Annual Congress - May 30-June 1, 2018, Milano, Italy*

FLOROU A., MORRICONE S., POPE P.

**Is there an Enforcement Premium in Audit Fees**

*40th EAA Annual Congress - May 10-12, 2017, Valencia, Spain*

MORRICONE S., FORTI E., MUNARI F.

**After the IPO: Patenting, Fear of Litigation and Secrecy.**

*74th Annual Meeting of the Academy of Management - August 1-5, 2014, Philadelphia, United States of America*

MORRICONE S., ORIANI R., SOBRERO M.

**The Value Relevance of Intangible Assets and the Mandatory Adoption of IFRS**

*AAA Annual Meeting - July 31- August 4, 2010, San Francisco, United States of America*

MORRICONE S., ORIANI R., SOBRERO M.

**The Value Relevance of Intangible Assets and the Mandatory Adoption of IFRS**

*33rd EAA Annual Congress – May 19-21, 2010, Istanbul, Turkey*

MORRICONE S., MUNARI F., ORIANI R.

**Commercialization Strategy and IPO Underpricing**

*4th Annual Conference of the EPIP Association Measuring the value of IPR: theory, business practice and public policy  
- September 24-25, 2009, Bologna, Italy*

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