

# Serena Morricone

## ACCOUNTING

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ASSOCIATE PROFESSOR OF PRACTICE  
Financial Accounting & Analysis

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## Biography

Serena Morricone is Associate Professor of Practice of Financial Accounting & Analysis at SDA Bocconi School of Management, where she has been a faculty member since 2018. Prior to joining SDA Bocconi, she was Assistant Professor at HEC Lausanne, where she built solid expertise in financial reporting and capital markets.

She teaches in several master programs, including the Executive MBA, the Master in Entrepreneurship and Business Strategy (MISA), the Master in Sustainability Management (MSM), and the Master in Corporate Finance (MCF). She is also involved in numerous executive education initiatives aimed at entrepreneurs, managers, and board-level executives from both large industrial groups and SMEs, helping them enhance their ability to interpret financial data and make more informed decisions. She has coordinated executive programs for companies such as Angelini Industries, Banca Monte dei Paschi di Siena, Fincantieri, ABB, Ferrovie dello Stato, GiGroup, and Pirelli. Her approach combines financial analysis with strategic insight, with the aim of supporting organizations in achieving sustainable, efficient, and long-term growth.

Her research focuses on the relationship between financial markets and corporate disclosure, both financial and non-financial. Her studies provide insights into the impact of debt structure, accounting regulation, and the valuation of intangible assets. More recently, she has explored sustainability-related topics, with a specific focus on sustainability reporting for SMEs and listed companies, ESG ratings, and gender diversity in board composition.

She contributes to SDA Bocconi's research initiatives through the REPAiR Lab (Responsible, Patient and Reliable Finance), the Sustainability Lab, and the AGRI Lab (Romeo and Enrica Invernizzi Agribusiness Research Initiative). She is the author of several academic publications in international journals, including *The Accounting Review*, *Research Policy*, and the *Journal of Industrial and Business Economics*.

She holds a degree in Business Administration from LUISS Guido Carli, a Ph.D. in Management from the University of Bologna, a Marie Curie postdoctoral fellowship from Lancaster University, and is an alumna of the International Teachers Programme (ITP) at HEC Paris.

## Teaching domains

Financial Accounting

Financial Statement Analysis

Performance Management

Sustainable Accounting & Finance

## Latest publications

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

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

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