

Serena Morricone

Associate Professor of Practice



Knowledge Group: Accounting

Research Domains: Financial Accounting & Analysis

Teaching Domains: Financial Accounting, Financial Statement Analysis, Performance Management, Sustainable Accounting & Finance, Corporate Sustainability

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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.

Articles in Scholarly Journals

Litigation risks and firms innovation dynamics after the IPO

FORTI, E., S. MORRICONE, F. MUNARI, "Litigation risks and firms innovation dynamics after the IPO", Journal of Industrial and Business Economics, 2021, vol. 48, no. 2, pp. 291-313

Proactive Financial Reporting Enforcement: Audit Fee and Accounting Quality Effects

FLOROU, A., S. MORRICONE, P. POPE, "Proactive Financial Reporting Enforcement: Audit Fee and Accounting Quality Effects", The Accounting Review, 2020, vol. 95, no. 2, pp. 167-197

Commercialization Strategy and IPO Underpricing

MORRICONE, S., F. MUNARI, R. ORIANI, G. DE RASSENFOSSE, "Commercialization Strategy and IPO Underpricing", Research Policy, 2017, vol. 46, no. 6, pp. 1131-1143

Proceedings/Presentations

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

VOLPENTESTA, V., P. ANDRE, S. MORRICONE, "Concentrated Ownership and Cost of Debt: The role of Financial Interlocks" in 2nd Accounting Summer Camp: Emerging Researchers Consortium - July 3-4, 2018, Bolzano, Italy

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

VOLPENTESTA, V., P. ANDRE, S. MORRICONE, "Concentrated Ownership and Cost of Debt: The role of Financial Interlocks" in 41st EAA Annual Congress - May 30-June 1, 2018, Milano, Italy

Is there an Enforcement Premium in Audit Fees

FLOROU, A., S. MORRICONE, P. POPE, "Is there an Enforcement Premium in Audit Fees" in 40th EAA Annual Congress -May 10-12, 2017, Valencia, Spain

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

MORRICONE, S., E. FORTI, F. MUNARI, "After the IPO: Patenting, Fear of Litigation and Secrecy." in 74th Annual Meeting of the Academy of Management - August 1-5, 2014, Philadelphia, United States of America

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

MORRICONE, S., R. ORIANI, M. SOBRERO, "The Value Relevance of Intangible Assets and the Mandatory Adoption of IFRS" in 33rd EAA Annual Congress – May 19-21, 2010, Istanbul, Turkey

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

MORRICONE, S., R. ORIANI, M. SOBRERO, "The Value Relevance of Intangible Assets and the Mandatory Adoption of IFRS" in AAA Annual Meeting - July 31- August 4, 2010, San Francisco, United States of America

Commercialization Strategy and IPO Underpricing

MORRICONE, S., F. MUNARI, R. ORIANI, "Commercialization Strategy and IPO Underpricing" in 4th Annual Conference of the EPIP Association Measuring the value of IPR: theory, business practice and public policy - September 24-25, 2009, Bologna, Italy

Contribution to Chapters, Books or Research Monographs

Valuing Patents for Accounting Purposes

MORRICONE, S., "Valuing Patents for Accounting Purposes" in The Economic Valuation of Patents. Methods and Applications., Federico Munari, Raffaele Oriani (Eds.), Edward Elgar Publishing, chap. 11, pp. 288-308, 2011

Stock Market Valuation of Patent Portfolios

MORRICONE, S., R. ORIANI, "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

Attività Immateriali e l'Adozione Obbligatoria degli IFRS

MORRICONE, S., R. ORIANI, M. SOBRERO, "Attività Immateriali e l'Adozione Obbligatoria degli IFRS" in Le Risorse Immateriali nell'Economia delle Aziende., L. Marchi, S. Marasca (Eds.), Il Mulino, 2010

R&D Information

MORRICONE, S., R. ORIANI, "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