

# Author Index

## A

Azzali, Stefano, [47](#)

## B

Bellini, Francesco, [325](#)

## C

Candiotto, Roberto, [175](#)

Caserio, Carlo, [13](#), [221](#)

Corsi, Katia, [249](#)

## D

Dameri, Renata Paola, [1](#), [337](#)

D'Amore, Gabriella, [315](#)

D'Ascenzo, Fabrizio, [325](#)

De Angelis, Massimo, [73](#)

Del Gobbo, Roberto, [139](#)

Di Vaio, Assunta, [315](#)

## F

Felden, Carsten, [203](#)

Fiorentino, Rafiaele, [93](#)

Franceschetti, Bruno Maria, [203](#)

## G

Gandini, Silvia, [175](#)

Garelli, Roberto, [337](#)

Garzella, Stefano, [93](#)

Ghi, Alessandra, [325](#)

Guerra, Maria, [73](#)

## I

Iacoviello, Giuseppina, [279](#)

Ianniello, Giuseppe, [121](#)

Inghirami, Iacopo Ennio, [185](#)

## K

Koschtial, Claudia, [203](#)

## L

La Rosa, Fabio, [13](#)

Lazzini, Arianna, [279](#)

Lepore, Luigi, [63](#)

## M

Mainardi, Marco, [121](#)

Mancini, Daniela, [1](#)

Marchi, Luciano, [221](#)

Mayer, Joerg Han, [151](#)

Mazza, Tatiana, [47](#)

## P

Pisano, Sabrina, [63](#)

Pulcini, Gabriele, [221](#)

## R

Ricciardi, Francesca, [337](#)

Riordan, Ryan, [233](#)

Rizzo, Daniele, [249](#)

Rossi, Fabrizio, [121](#)

Rupo, Daniela, [289](#)

**S**

Spagnoli, Francesca, [325](#)

**T**

Traversi, Valeria, [325](#)

Trucco, Sara, [249](#)

**U**

Uppatumwichian, Wipawee, [299](#)

**V**

Vaassen, Eddy H. J., [1](#)

Vasarhelyi, Miklos, [121](#)

**W**

Weinhardt, Christof, [233](#)

**Z**

Zhang, Shuo Sarah, [233](#)

# Subject Index

## A

Accountability, 66, 68, 70  
Accounting, 251, 254–259, 265, 268, 269, 271, 272  
Accounting information systems (AIS), 80, 88, 129, 130, 132, 135, 139–142, 147, 185, 186, 189, 193, 194, 196, 200, 291, 292, 341–343, 346, 347  
Audit quality, 49, 51, 61

## B

Bankruptcy, 204–209, 211, 215  
Bankruptcy prediction model, 205, 206  
Break-up analysis, 204–208, 212, 214, 215  
Budgeting, 300–312  
Business alignment, 16  
Business intelligence, 176, 177, 182  
Business management, 335, 328  
Business schools curricula, 338, 341–345

## C

Case study, 292, 297  
Concessionaires, 316  
Content analysis, 94, 95, 100, 102, 103, 107, 115  
Continuous auditing, 126, 127, 129, 130, 133  
Continuous monitoring, 124, 127, 129–131, 134

Corporate governance, 122–124, 126, 128, 129  
Corporate management, 152–155, 157, 159, 162, 163, 166, 170  
Cost accounting, 187, 188, 194, 199  
Cost of capital, 234, 235, 237, 238, 241–243, 245, 246

## D

Database accounting system, 224, 226, 227, 229  
Decision-making, 189, 191, 193, 300, 301, 305–307, 310–312  
Decree 150/2009, 74, 75, 82, 84, 87, 88  
Dematerialisation, 326, 327, 329, 330, 332, 334, 335  
Didactic, 343–347

## E

E-disclosure, 65, 66, 70  
E-invoicing, 327–329  
Engineer-to-order, 250–259, 264, 270, 273  
Enterprise resource planning (ERP), 301–303, 305–312, 338–348  
Environmental disclosure, 94, 96, 97, 100, 101, 114, 117  
Environmental strategy, 94, 95, 97, 100, 103, 115, 116  
External reporting, 321

**F**

Financial accounting, 186, 187, 189, 193–195, 199  
 Financial data analysis, 209  
 Financial reporting, 122, 123, 127, 129, 131, 133, 135, 234, 235  
 Flexibility, 222, 223–227, 229  
 Functional requirements, 157

**H**

Hierarchical, 222, 223, 225–230  
 Higher education, 337, 347

**I**

Independent auditor, 15–17, 21, 23, 25–29, 42  
 Information, 234–242, 245, 246  
 Information systems, 251, 255–258, 268, 270, 280, 283, 286, 317, 318, 321, 322  
 Information systems analysis and design, 154, 156  
 Information technology controls, 47, 48  
 Integrated information systems, 289–291  
 Internal control over financial reporting, 47, 49  
 Internal control systems, 122, 123, 127, 129, 134, 126, 133, 135  
 Italy, 15, 16, 22, 24, 25, 32, 39, 41

**K**

Key performance indicator, 176–183  
 Knowledge management systems, 140–143, 147

**L**

Large organization, 256–258  
 Local government authorities, 63–66, 69, 70

**M**

Management, 186–189, 191–194, 196–198  
 Management accounting, 289–292, 294–296  
 Management control, 300, 301, 307–309, 311, 322  
 Managerial accounting, 281

Mandatory compliance, 73

Metrics, 334

Multiple case study, 30, 31, 33, 41

**N**

Next-generation executive information systems, 152

**O**

Operational costs, 333

Organizational change, 295

Outsourcing, 316, 317

**P**

Port authority, 316–322

Processes, 326, 328, 330, 335

Profitability analysis, 143–147

Project management, 280–286

Public administration, 77, 80, 81

Public institutions, 74

**Q**

Quality of financial reporting, 16, 132

**R**

Relational, 222–224, 226–230

Reporting model, 97, 100

**S**

Selectivity, 223–226, 228, 229

Simplification, 334

SMEs, 123–127, 129, 130, 133–135

Solvency, 204, 206, 207, 211, 215

Standards, 327, 328, 335

Strategic enterprise management, 183

Strategic management, 188, 189, 193–195, 199, 200

Strategic management accounting, 188, 189, 193–195, 199, 200

Supply chain, 326, 329–334

**T**

Transparency, [74–88](#)

**U**

Unlisted companies, [14–17](#), [19](#), [24](#),  
[25](#), [42](#)

**V**

Voluntary disclosure, [235](#), [237](#), [238](#), [246](#)

**W**

Water services, [316–319](#)

Website, [74–83](#), [85](#), [86](#), [88](#)

**X**

XBRL, [13–42](#)

**Z**

Z-score, [204](#), [206](#)