

Sebastiano Cupertino, Ph.D.

Associate Professor in Business Administration, Accounting & Performance Measurement (ECON-06/A) at the Department of Business and Law (DISAG) – University of Siena, Italy. Lecturer of the following teaching courses:

- Financial Accounting and Reporting in the Economics and Business Bachelor programme;
- Cost Accounting in Economics and Management Bachelor programme.

Research interests: In recent years, I have carried out research activities on topics consistent with the framework of the scientific-disciplinary sector GSD 13/ECON-06 and aligned with the courses of the SSD ECON-06/A offered by the Department, addressing the following areas of investigation: (i) the study of the interrelationships between financial and non-financial corporate performance; (ii) the analysis of the effects of mandatory non-financial reporting on the relationship between financial and non-financial corporate performance; (iii) the study of the correlations between firms' environmental sustainability performance, digitalization, and slack resources; (iv) the analysis of the effects on non-financial corporate performance of governance mechanisms, management control practices, and the implementation of new sustainability reporting obligations; (v) the analysis of the evolution of sustainability reporting following both the standardization of non-financial disclosure practices and the harmonization induced by regulation; (vi) the definition of new systems for measuring, reporting, and assessing sustainability, with a particular focus on SMEs, in light of new regulatory requirements, stakeholder pressures, and the harmonization process of non-financial reporting standards; (vii) the study of the effects of digitalization and the adoption of artificial intelligence on planning and control activities, financial and management accounting practices, and the process of corporate value creation.

Biographical notes. **2018-2021:** Post-doc research fellow at the Department of Business and Law of the University of Siena. **2016-2017:** Post-doc research fellow in supporting the FP7 research project Financialisation, economy, society and sustainable development (FESSUD) (<https://fessud.org>) at the Department of Economics and Statistics – University of Siena. **2015:** PhD in Accounting, Business Administration and Public Management, University of Siena. **2013:** He won a fellowship participating at the “International Summer School & Conference on Sustainable: Economic Development and Firm Performance” organized by New York University, in partnership with UEL (UK) e LUISS (Italy). **2010:** Master's degree in business administration, University of Siena. **2009-2010:** Research assistant at the Italian National Agency for New Technologies, Energy and Sustainable Economic Development (ENEA), UTTEI-COMSO unit, Casaccia Research Centre (Rome).

Recent and main scientific publications

De Micco, P., Cupertino, S., Parissi, N., Riccaboni, A. (2026). Assessing agricultural SMEs' sustainability performance: a new scoring methodology. MEASURING BUSINESS EXCELLENCE, Vol. 30 No. 3, pp. 359-375. <https://doi.org/10.1108/MBE-11-2025-0258>

Vitale, G., Cupertino, S., Schiuma, G., Troise, C. (2025). Investigating How Mandatory Sustainability Reporting Influences Corporate Governance Effects on ESG Performance: From Obligation to Impact for Sustainable Development. Corporate Social Responsibility & Environmental Management, Vol. 32 No. 5, pp. 1-22. <https://doi.org/10.1002/csr.70025>

Cupertino, S., Vitale, G. (2024). Exploring the nexus between corporate digitalisation and environmental sustainability: The moderating role of slack resources. Management Control, Vol. 1, pp. 87-108. <https://doi.org/10.3280/MACO2024-001005>

Vitale, G., Cupertino, S., & Taticchi, P. (2023). "Analysing the role of available organisational slack resources in affecting environmental performance. A structural equation modelling approach", *Measuring Business Excellence*, Vol. 27 No. 3, pp. 341-363. <https://doi.org/10.1108/MBE-09-2022-0110>

Cupertino, S., Vitale, G. & Riccaboni, A. (2023). "The effects of mandatory non-financial reporting on financial performance. A multidimensional investigation on global agri-food companies", *British Food Journal*, Vol. ahead-of-print No. ahead-of-print. <https://doi.org/10.1108/BFJ-02-2021-0154>

Cupertino, S., Vitale, G. & Taticchi, P. (2022). "Interdependencies between financial and non-financial performances: a holistic and short-term analytical perspective", *International Journal of Productivity and Performance Management*, Vol. ahead-of-print No. ahead-of-print. <https://doi.org/10.1108/IJPPM-02-2022-0075>

Cupertino, S., Vitale, G. & Ruggiero, P. (2022). "Performance and (non) mandatory disclosure: the moderating role of the Directive 2014/95/EU", *Journal of Applied Accounting Research*, Vol. 23 No. 1, pp. 163-183. <https://doi.org/10.1108/JAAR-04-2021-0115>

Cupertino, S. & Vitale, G. (2021). "Do companies integrate sustainability into management systems? Evidence from Italian non-financial reports", CEDAM, Padova (ISBN: 8813376677; EAN: 9788813376673).

Cupertino, S. (2021). "Sostenibilità e redditività operativa aziendale. Analisi delle interdipendenze tra performance finanziaria e non finanziaria", CEDAM, Padova (ISBN: 8813376545; EAN: 9788813376543).

De Micco, P., Vitale, G., Rinaldi, L., Cupertino, S. & Maraghini, M.P. (2020). "The challenges of sustainability reporting and their management: The case of Estra", *Meditari Accountancy Research*, 29(3), pp. 430-448. <https://doi.org/10.1108/MEDAR-09-2019-0555>

Cupertino, S., Vitale G. & Riccaboni, A. (2020). "Big data and management control systems change: the case of an agricultural SME". *Journal of Management Control*, 31, 123–152; <https://doi.org/10.1007/s00187-020-00298-w>

Siena, 10/07/2026.

