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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.

Member of the staff supporting the Italian Secretariat in support of the Euro-Mediterranean Program "Partnership on Research and Innovation in the Mediterranean Area" (PRIMA) (<http://primamed.org/aboutus/prima-in-brief/>) established at the University of Siena "Santa Chiara Lab" Center (<http://santachiaralab.unisi.it/>).

Co-project manager of the Observatory on Non-Financial Disclosures (NFD) established in partnership with the University of Siena and Sustainability Makers – the network (ex CSR Manager Network Italia) (<https://www.osservatoriodnf.it/en/home/>).

A staff member of R4S (Regulation for Sustainability) - University of Siena (<http://r4s.unisi.it/aboutus/>). Member and Bursar (period 2020-2022) of the USiena Alumni Association (<https://www.alumni.unisi.it/chisiamo/>).

Research interests: Business Administration and Management, Economics of Sustainable Development, Corporate Sustainability and Advanced Management Control Systems, Financial Accounting and Reporting, ESG performance indicators measurement and management, Integrated Performance Measurement Systems and Reporting, applying and monitoring Sustainable Development Goals (SDGs) in macro-micro economics perspective, international Emission Trading Schemes Analysis, Non-Market Goods Evaluation, Cost-Benefit Analysis, Quantitative Research Methods, Business Case Studies.

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

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, 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>
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- Cupertino, S. & Vitale, G. (2022). "Sostenibilità reporting e cambiamenti organizzativi: quale nexus?", *Controllo di Gestione*, Vol. 6, pp. 55-71.
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- Vercelli, A. & Cupertino S. (2021). "Obiettivo 8: Incentivare una crescita economica duratura, inclusiva e sostenibile, un'occupazione piena e produttiva ed un lavoro dignitoso. Economia, condizioni sociali e sostenibilità, in Giovannini E., Riccaboni A. (a cura di), *Agenda 2030: un viaggio attraverso gli Obiettivi di sviluppo sostenibile*, 2021, ASviS e Santa Chiara Lab, Roma (ISBN 979-12-80634-01-6).
- Vercelli, A. & Cupertino S. (2021). "Obiettivo 13: Adottare misure urgenti per combattere il cambiamento climatico e le sue conseguenze. Economia, condizioni ambientali e sostenibilità", in Giovannini E., Riccaboni A. (a cura di), *Agenda 2030: un viaggio attraverso gli Obiettivi di sviluppo sostenibile*, 2021, ASviS e Santa Chiara Lab, Roma (ISBN 979-12-80634-01-6).
- Cupertino, S., Vitale, G. & Riccaboni, A. (2021). "Sustainability and short-term profitability in the agri-food sector. A cross-sectional time-series investigation on global corporations", *British Food Journal*, Vol. 123 No. 13, pp. 317-336. <https://doi.org/10.1108/BFJ-02-2021-0154>
- 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).
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- 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>
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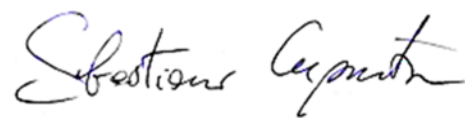
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Saladini, F., Betti, G., Ferragina, E., Bouraoui, F., Cupertino, S., et al. (2018). "Linking the water-energy-food nexus and sustainable development indicators for the Mediterranean region". Ecological Indicators, Volume 91, August 2018, 689–697; <https://doi.org/10.1016/j.ecolind.2018.04.035>

Siena, 30/07/2025.

A handwritten signature in blue ink, reading "Sebastiano Cupertino". The signature is written in a cursive, flowing style.