

Selected Publications – Michela Cordazzo

- Cordazzo M., Bini L., and Giuseppe M. (2024), "ESG disclosure and financial performance: The consequences of the EU Non-financial Reporting Directive in Italy", *International Journal of Business Governance and Ethics*, in press. DOI: 10.1504/IJBGE.2024.10062321
- Luque-Vilquez M., Cordazzo M., Gunnar R., and Tilt C. (2023), "Key aspects of sustainability reporting quality and the future of GRI", *Sustainability Accounting, Management and Policy Journal*, Vol. 14, No. 4, pp. 637-659. DOI: 10.1108/SAMPJ-03-2023-0127
- Cordazzo M., Bini L., and Marzo G. (2020), "Does the EU Directive on non-financial information influence the value relevance of ESG disclosure? Italian evidence", *Business Strategy and the Environment*, Vol. 29, No. 8, pp. 3470-3483. DOI: 10.1002/bse.2589
- Cordazzo M., and Rossi P. (2020), "*The influence of IFRS mandatory adoption on the value relevance of intangible assets in Italy*", *Journal of Applied Accounting Research*, Vol. 21, No. 3, pp. 415-436. DOI: 10.1108/JAAR-05-2018-0069
- Pichler S., Cordazzo M., and Rossi P. (2018), "An analysis of the firms-specific determinants influencing the voluntary IFRS adoption: Evidence from Italian private firms", *International Journal of Accounting, Auditing and Performance Evaluation*, Vol. 14, No. 1, pp. 85-104. DOI: 10.1504/IJAAPE.2018.089418
- Cordazzo M., Papa M., and Rossi P. (2017), "*The interaction between mandatory and voluntary risk disclosure: A comparative study*", *Managerial Auditing Journal*, Vol. 32, No. 7, pp. 682-714. DOI: 10.1108/MAJ-01-2016-1308
- Cordazzo M. (2013), "The impact of IAS/IFRS on net income and equity: Evidence from Italian listed companies", *Journal of Applied Accounting Research*, Vol. 14, No. 1, pp. 54-73. DOI: 10.1108/09675421311282540
- Cordazzo M. (2011), "Discussion on 'Reporting intangible assets: Voluntary disclosure practices of top emerging market companies'", *The International Journal of Accounting*, Vol. 46, No. 4, pp. 424-427. DOI: 10.1016/j.intacc.2011.09.006