

CURRICULUM VITAE



PERSONAL INFORMATION

Name **MIO CHIARA**
Address Via Marsure 11 int 5, 33170 Pordenone
E-mail mio@unive.it - chiaramio@tele2.it

Nationality Italian
Date of birth 19 November 1964

Associate Professor
Department of Economics and Corporate Governance
University of Venice
Certified Public Accountant
Financial Auditor

WORK EXPERIENCE

- Name and address of employer Department of Economics and Corporate Governance of the College of Economics of the University of Venice
- Occupation or position held Associate Professor
- Main activities and responsibilities Teaching of "Analysis and Accounting of Costs" and "Programming and Control Systems" and "Advanced Programming and Control Systems".

- Name and address of employer University of Venice
- Occupation or position held Temporary post in the course of Methods and quantity Determinations in touristic agencies of Diploma in Tourism Economics

- Name and address of employer University of Venice
- Occupation or position held Temporary post in the course Programming and Control (L-Z) in the College of Business Administration

- Dates (from – to) 1994-95, in 1998-99 and in 1999-2000
- Name and address of employer University of Urbino
- Occupation or position held Contracted Professor in the course "Programming and Control" in the College of Business Administration

- Dates (from – to) 1996-97 and 1997-98
- Name and address of employer University Diploma in Business of Alpine Tourism in Brunico
- Occupation or position held Temporary post in the Business Administration course

- Name and address of employer University of Venice
- Occupation or position held Temporary post
- Main activities and responsibilities Course of Accounting (teaching of the second year) in the course of Business Administration

OTHER INFORMATION

Mention by the SEAP (Sustainability Export Advisory Panel), in staff with the Ifac on topics of sustainability (2005)

Since 1995 I represent (as delegate) the National Council of Certified Public Accountants in the FEE - Federations des Experts Comptables Europeens in the Environmental Working Party, today Sustainability Working Party.

I am also a member of the FEE Sustainability Policy Group.

In this role I have taken part in many international conventions, international study commissions dedicated to the topic of sustainability, as well as international accounting values dedicated to the representation of financial statements for the accounting period on the environmental and social topics.

The Sustainability Working Party has issued several documents dedicated to the topic of environmental and social accounting and reporting of sustainability, as well as topics of environment and society, of the relationship between the financial statements and the environment, of the modifications to be introduced in the international accounting principles to understand how specific sustainability is, and in environmental details.

Activities of research and training in the fields of programming and management control, of financial statements for several companies such as the Master in Communication of the University of Venice, the Master in Tourism Economics of the Ciset (Venice).

CAREER

Coordinator of the Study Group "Organization of Professional Study" of the National Council of Certified Public Accountants from 2000 to 2003

Member of the Group for Quality of the National Council of Certified Public Accountants since 1999.

President of the "Vision 2000" Commission of the National Council of Certified Public Accountants since 2002

President of the "Environmental Economy and Accounting" Commission of the National Council of Certified Public Accountants since 1998.

Registered in the Association of Certified Public Accountants – Order of Pordenone
Qualification achieved in Venice in 1988

Registered in the Association of Financial Auditors in 1999

Activities of counseling and research in several companies in different sectors.

Member of the Evaluation Group of the Uls 7 Pieve di Soligo – Regione Veneto from 1999 to 2004

Member of the Evaluation Group for the Comune of Chioggia from 2000 to 2005

Member of the Board of Statutory Auditors of private companies and in the non-profit sector

Researcher in the Department of Economics and Corporate Governance for the College of Economics of the University of Venice since 1991 (confirmed in 1994).

Introduction in the Research Department and Administration Systems of the Montedison holding (later Enimont) until 1989.

Regarding sustainability, relationships with the following companies are indicated:

Autostrade per l'Italia (listed company) social and environmental budgets; strategic counseling regarding sustainability; member of the Committee for social and environmental Responsibility

Friulia (Friuli Venezia-Giulia regional holding company) Social budget Secservizi (PD) (service company for computer science for banks) Social budget

Acquedotto Pugliese Social and environmental budget

Comune of Pordenone Social and environmental budget

Comune of Venice Environmental budget

Beni Stabili SpA (listed company) environmental and social report in relation of management

Stradeblu Autostrade del mare (GE) Social and environmental budget

EDUCATION AND TRAINING

• Dates (from – to) July 1987

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| <ul style="list-style-type: none"> • Name and type of organisation providing education and training • Title of qualification awarded • Level in national classification (if appropriate) | <p>Ca' Foscari University of Venice</p> <p>Degree <i>cum laude</i> in Business Administration</p> <p>Appointment of the title of "Alfiere del Lavoro" by the President of the Republic, awarded each year to the best 25 students in Italy</p> |
| <ul style="list-style-type: none"> • Dates (from – to) • Name and type of organisation providing education and training • Title of qualification awarded | <p>1983</p> <p>Technical Business Institute "O. Mattiussi" of Pordenone</p> <p>Vocational High School Diploma in Technical Business with a final evaluation of 60/60</p> |

LIST OF PUBLICATIONS BY CHIARA MIO

Books

1. Corporate Social Responsibility e Sistema di Controllo: verso l'integrazione, Milan, Franco Angeli 2005
2. Bilancio e Ambiente. Milan Egea 2002
3. Il budget ambientale. Programmazione e controllo della variabile ambientale, Milan, Egea, 2001
4. Ragioneria Generale e applicata. 2. Analisi e contabilità dei costi, Milan, Etaslibri, 1998
5. Informazione e controllo nei gruppi, Turin, Giappichelli, 1993
6. Il controllo di gestione della funzione vendite, Milan, Etaslibri, 1990

**ESSAYS (CONTRIBUTIONS IN
BOOKS FORMED BY VARIOUS
AUTHORS)**

1. "Corporate Social Responsibility: verso un modello di governo dell'impresa" with Maria Bergamin Barbato, in Corporate governance e sistemi di controllo della gestione aziendale by D.M. Salvioni, Franco Angeli 2004 (par. 1, 4 e 5)
2. "I costi Ambientali", in Il Cost Management, (by) M. Bergamin Barbato, Milan, Giuffrè, 1999
3. "La dimensione e i confini aziendali nei mercati globali", in Diventare globali Internazionalizzazione o colonizzazione? VVAA. Rome, Buffetti Editore, 1999
4. "La contabilità generale. Rilevazione e misurazione delle poste ambientali" in Bartolomeo M. (by), La contabilità ambientale d'impresa, 1997, Bologna, Il Mulino.
5. "Sistema informativo per la determinazione dei costi nel nuovo ordinamento contabile degli Enti Locali" in G. Farneti, R. Silvi (by) L'Analisi e la Determinazione dei Costi nell'Economia delle Aziende. Principi, Metodi e Strumenti Giappichelli Turin 1996
6. "Environmental Accounting and Reporting: Future Developments", in L. Brusati (ed.), Business, Government and Society. Proceedings of the Second AIDEA Giovani International Conference (Milan, June 6-8 , 1996), Milan, CUEM
7. "Titoli e partecipazioni", Unit 8 of the course of Accounting 2, Cud, Consorzio Universitario a Distanza 1993

ARTICLES

- "Accounting and the Development of Management Control in the Cultural Sphere: the Case of the Venice Biennale" (con Maria Bergamin Barbato), in Accounting, Business and Financial History, vol 17, No 1, March 2007
- "Gli investimenti ambientali: profili aziendali, legislazione italiana ed europea" In Rivista Dottori Commercialisti, no 2 2007
- "Sustainability communication: verso un'informativa societaria integrata" In Contabilità, Finanza e Controllo no 10, 2006
- "L'asseverazione della comunicazione ambientale e sociale nel settore bancario e assicurativo: un'analisi empirica" In Rivista Dottori Commercialisti, no 3, 2006
- "Contabilità ambientale : problemi e prospettive" in Valutazione Ambientale, no 6, 2004
- "L'atteggiamento delle aziende italiane verso l'ambiente: un'indagine empirica" in Ambiente, no. 3, March 2004
- "La misurazione dei GHG: alcuni concetti introduttivi" in Ambiente, no. 2, February 2004
- "Modello di contabilizzazione dei diritti di emissione di gas inquinanti (GHG) in Contabilità Finanza e Controllo"no 1, January 2004
- "Aspetti ambientali nel bilancio di esercizio" in Contabilità Finanza e Controllo no 8 and 9, August September 2003
- "Eco-responsabilità e strategie aziendali" in Amministrazione e Finanza, No. 8, 30 April 2002
- "Ambiente ed economicità: paradigma o vincolo da rispettare?" in Rivista Dottori Commercialisti, No. 6, 2001
- "La rappresentazione in bilancio delle politiche ambientali" in Contabilità finanza e controllo, No. 8-9, August - September 2001
- "La gestione ambientale in azienda alla luce delle politiche comunitarie" in Contabilità finanza e controllo, No. 5, May 2001
- "Investimenti ambientali: la detassazione degli utili" in Pratica Contabile, No. 4, April 2001
- "Investimenti ambientali: come rappresentarli in bilancio?" in Pratica Contabile, no. 8, August 1999
- "Costi di R&S: emanato il nuovo documento " in Pratica Contabile, no. 6, June 1999
- "Negli studi professionali, si può?" in Il commercialista veneto, no. 126, nov. Dec. 1998
- "Aspetti socio-economici della provincia di Pordenone alle soglie del 2000" in L'impresa in plurale. Quaderni della partecipazione, No.1, February 1998
- "Lavori in corso su ordinazione. Il principio contabile No. 23", in Amministrazione e Finanza, No.22, 1997
- "L'ambiente nel bilancio di esercizio", in Rivista Dottori Commercialisti, No. 5, 1997
- "Fondi rischi, Tfr e debiti: adeguato il principio contabile" in Amministrazione e Finanza, No. 22, 1996
- "Il nuovo principio contabile sui ratei e risconti", in Amministrazione e Finanza, No.13, 1996
- "La capacità informativa del bilancio bancario ai fini della comunicazione al pubblico" in Banche e Banchieri , No. 5 Sept. Oct. 1996
- "Bilancio Ambientale, nuovo campo d'azione" in Giornale Dottori Commercialisti April 1996

"La capacità informativa del bilancio bancario ai fini della comunicazione al pubblico" Atti del convegno "Il bilancio di esercizio degli enti creditizi: aspetti normativi, problemi operativi, soluzioni ipotizzabili" Venezia, 13 February 1996

"Nuovi principi per la valutazione dei crediti" in Amministrazione e Finanza, No. 4, 1996

" I bilanci delle società quotate dopo il d.l. 127/91" in Rivista Dottori Commercialisti, No. 6, 1995

"L'applicazione del d.l. 127/91 nei bilanci societari" in Il commercialista Veneto, anno XXXI, No. 106, January March 1995

"Il controllo di gestione negli studi professionali" in Rivista Dottori Commercialisti, No. 1, 1991

"Il reporting tra comunicazione e normativa" in Rivista Italiana di Ragioneria e di Economia Aziendale, Sept. Oct. 1990

"Centralization Vs/Decentralization of Financial Control: a Choice dictated by fashion or fit?" in Economia Aziendale, No. 1, 1989

"Sistema contabile nei grandi gruppi: unico o duplice?" in Rivista Dottori Commercialisti, No. 2, 1989

"Sistema contabile fra accounting e reporting" in Rivista Dottori Commercialisti, No. 5, 1988