

Personal details

Surname: Comoli

Name: Maurizio

Place of birth: Novara

Date of birth: 9/11/1958

Academic career

Since 18/12/2006 – Professor of Business Studies, Faculty of Economics, Novara University

Since 03/04 Academic Year - Extraordinary Professor of Accounting, Faculty of Economics, Novara University

Since 00/01 Academic Year - Associate Professor of Accounting (in charge of Auditing), Faculty of Economics, Novara University

Since 97/98 Academic Year - Established Researcher in Accounting, Bocconi University

Since 94/95 Academic Year - Researcher in Accounting, Bocconi University

98/99, 99/00, 00/01 Academic Years - Lecturer in Business Studies, Novara Section, Business Management School, Turin University

Since 98/99 Academic Year - Lecturer, Faculty of Economics, Novara University:

- Auditing (1998-1999 Academic Year);

- Accounting (1999-2000 Academic Year).

Since 91/92 Academic Year - Lecturer (accounting and balance sheet), Bocconi University

Since 88/89 Academic Year - Grant holder (accounting and balance sheet).

Since 86/87 Academic Year – Assistant providing practical lessons in Accounting (accounting and balance sheet).

Since 87/88 Academic Year - Lecturer, School of Business Studies, Bocconi University (currently classified as Senior Lecturer).

Courses

Courses held at the Novara Faculty:

- Accounting

- Company valuation.

Academic qualifications

1990/1991 Academic Year: *International Teachers Programme*, Aix En Provence University, Marseille.

1982/1983 Academic Year: Degree in Business Studies, Bocconi University, Milan. Thesis: "Valuation of the net worth and financial situation of a company in the event of a sale". Grade: 110/110 cum laude.

Member of the Association of Certified Public Accountants and the Official Register of Auditors.

Fields of research and recurrent research subjects

At both individual and coordinated group level, research has been carried out in the context of the Faculty of Economics of Novara University and the Bocconi University either directly or via the School of Business Management.

The research activity mainly concentrated on matters relating to the application of international accounting standards (IAS/IFRS) to annual financial statements (particularly with reference to deferred taxes), consolidated financial statements and liquidation balance sheets, internal control and auditing systems, and business accounting and management problems in general.

Publications

- Income taxes and Focus: business combinations, assets valued at fair value and goodwill in AA.VV., *Tradition and innovation in banks' financial reporting*, Aracne Editrice, 2010.
- Cooperative banks' governance and performance after the financial turmoil in *Economia Aziendale & Management: scritti in onore di Vittorio Coda* (ed G. Airoidi, G. Brunetti, G. Corbetta e G. Invernizzi), Università Bocconi Editore 2010 (co-author).
- Emerging practices in impairment test after First Time Adoption of IAS/IFRS by Italian listed companies, accepted for presentation in a *Research Forum at the Annual Congress of the European Accounting Association*, Lisbon, 2007 (co-author).

- Crisis factors in the controls of banks, in AA.VV. (ed. G. Rebora) *Control crisis. A comparison of companies and institutions*, Pearson Education, 2007 (co-author)..
- *Financial statements in the banking sector according to IAS/IFRS: principles and methods of application*, Milan, Giuffrè, 2006.
- AA. VV. (by M. Comoli, F. Corno, A. Viganò), *Financial statements according to IAS*, Giuffrè, Milan, 2006 (Chapter "Income taxes"),
- Deferred taxes in the light of international accounting standards, in AA.VV. *Il Sole 24 Ore – Guide to international accounting standards*, module 15, January 2006.
- The Board of Auditors: aspects of liability, in AA. VV. *The Board of Auditors in banks*, Bancaria Editrice, Rome, 2005.
- Accounting in business combinations (pages 199-237), in *Manuale delle acquisizioni di imprese* (ed.A. Motta), Il Sole 24 Ore, Milan, 2003.
- *Unfair balance sheet. Accounting standards and the evolution of the law*, Egea, Milan, 2002.
- *Internal control systems in corporate governance*, Egea, Milan, 2002.
- *Deferred taxes in the annual statements. Financial company profiles and accounting problems*, Giappichelli Editor, Turin, 1996.