

## Silvia Gordano, Ph.D.

Post-Doctoral Research Fellow, Dipartimento di Economia e Statistica “Cognetti de Martiis”,  
Università degli Studi di Torino, Italy

### EDUCATION

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- Nov. 2019 – Nov. 2022      Ph.D in Business and Management, Dipartimento di Management, *Scuola di Management ed Economia* (SME), Università degli Studi di Torino (UniTo)
- Thesis title: “*M&As, innovation, and ESGs: mergers and acquisitions in the sustainable era*”  
Supervisor: Prof. Luca Maria Manzi
- Sept. 2016 – Mar. 2019      Master’s degree  
*Scuola di Management ed Economia*, UniTo  
Degree course: Professioni Contabili (Professional Accounting)  
Final grade: 110L/110 with mention
- Dissertation title: “*Il Turnaround quale processo di superamento della crisi alla luce delle novità introdotte dal D.lgs. 12 gennaio 2019 in attuazione della Legge 19 ottobre 2017, n. 155*”.  
Supervisor: Prof. Luca Maria Manzi  
Co-supervisor: Prof. Oreste Cagnasso
- Awarded “**Best graduates**” of Dipartimento di Management, Professioni Contabili degree course, a.y. 2017/18.
- Sept. 2013 – Sept. 2016      Bachelor’s degree  
*Scuola di Management ed Economia*, UniTo  
Degree course: Marketing  
Final grade: 105/110
- Dissertation title: “*La dimensione economica dell’esperienza: opportunità e minacce*”  
Supervisor: Prof. Anna Cugno
- Sept. 2008 – July 2013      High school diploma in scientific studies, at the Institute “Galileo Ferraris”, Turin

## RESEARCH POSITIONS

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01/01/2025 – 31/12/2026	Post-Doctoral research fellow ( <i>assegnista di ricerca</i> ) – “Strategie delle imprese di mitigazione e adattamento al cambiamento climatico e loro determinanti”, Dipartimento di Economia e Statistica “Cognetti de Martiis” (SECS-P/07), UniTo <i>Supervisor:</i> Prof. Vera Palea
01/03/2024 – to date	Member of the research project GRINS (Growing Inclusive, Resilient and Sustainable), NextGeneration EU programme, PNRR, Work Package 1.4 “Improving territories’ value creation by supporting business sustainability”. Principal Investigator: Prof. Vera Palea
01/03/2024 – 31/12/2024	Post-Doctoral research fellow ( <i>assegnista di ricerca</i> ) – “Rendicontazione e contabilità delle imprese non finanziarie per lo sviluppo sostenibile”, Dipartimento di Economia e Statistica “Cognetti de Martiis” (SECS-P/07), UniTo <i>Supervisor:</i> Dott. Alessandro Migliavacca Research project renewal
01/03/2023 – 01/03/2024	Post-Doctoral research fellow ( <i>assegnista di ricerca</i> ) – “Rendicontazione e contabilità delle imprese non finanziarie per lo sviluppo sostenibile”, Dipartimento di Economia e Statistica “Cognetti de Martiis” (SECS-P/07), UniTo <i>Supervisor:</i> Dott. Alessandro Migliavacca
Sept. 2023 – Dec. 2023	Visiting post-doctoral period at <i>Facultad de Economía y Empresa</i> , Universidad de Zaragoza, Zaragoza, Spain <i>Supervisor:</i> Prof. Sabina Scarpellini
Jan. 2022 – Sept. 2022	Visiting Ph.D. period at <i>Lancaster University Management School</i> (LUMS), Lancaster University, Lancaster, UK <i>Supervisor:</i> Prof. Florian Bauer

## TEACHING POSITIONS

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### LECTURER

- Course of *Accounting*, Dipartimento di Scienze economico-sociali e matematico-statistiche (ESOMAS), SME
  - 40 hours, a.y. 2024-25, 2025-26
  - 16 hours, a.y. 2023-24
- Course of *Financial and Business Accounting*, Dipartimento di ESOMAS, SME
  - 40 hours, a.y. 2025-26
  - 32 hours, a.y. 2023-24, 2024-25
  - 8 hours, a.y. 2022-23

### ACADEMIC TUTOR (didattica integrativa):

- Course of *Finanza d'impresa*, Dipartimento di Economia e Statistica "Cognetti de Marttis", CLE, 15 hours, a.y. 2024-25, 2025-26.
- Course of *Accounting*, Dipartimento di ESOMAS, SME, 20 hours, a.y. 2024-25, 2025-26.
- Course of *Financial and Business Accounting*, Dipartimento di ESOMAS, SME
  - 15 hours, a.y. 2023-24, 2024-25, 2025-26
  - 40 hours, a.y. 2022-23
- Course of *Economia e Contabilità Aziendale*, Dipartimento di ESOMAS, SME, 40 hours in a.y. 2020-21, 2021-22, 2022-23, 2024-25; 60 hours in a.y. 2025-26.
- Course of *Economia Aziendale*, module *Economia d'azienda*, Dipartimento di Management, SME (Cuneo), 30 hours per year, a.y. 2019-20, 2020-21, 2021-22, 2022-23.
- Course of *Business Administration and Financial Accounting*, module *Business Administration*, Scuola di Amministrazione Aziendale (SAA), 80 hours, a.y. 2022-2023
- Support to the course of *Finanza e Management*, module *Analisi Finanziaria*, Dipartimento di ESOMAS, SME, a.y. 2020-21, 2021-22, 2022-23.

### **RESEARCH TRAINING**

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Training activities outside the home university:

- Summer School "Sustainability Disclosure in Corporate Reporting (SDCR)", 7-14 July 2022, Università di Milano-Bicocca, Italy. (3cfu awarded)
- Course "Analisi econometriche – corso base", Summer School Unical, Università della Calabria, 19 Jul. – 23 Jul. 2021
- Course "Analisi econometriche – corso avanzato", Summer School Unical, Università della Calabria, 26 Jul. – 30 Jul. 2021
- Course "Modelli di equazioni strutturali – corso base", Summer School Unical, Università della Calabria, 30 Aug. – 3 Sept. 2021
- Course "Modelli di equazioni strutturali – corso avanzato", Summer School Unical, Università della Calabria, 6 Sept. – 10 Sept. 2021
- Course "Progettare efficacemente la ricerca per ottimizzare i risultati finali", Scuola di Metodologia e della Ricerca, Società Italiana di Management (SIMA) and Società Italiana di Marketing (SIM), Jan. 2021
- Course "Introduzione ai metodi di ricerca", Scuola di Metodologia e della ricerca SIMA-SIM, Jul. 2020

## **PUBLICATIONS**

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### **Peer Reviewed Articles**

**Gordano S.** (under review). Il controllo di gestione per la crisi d'impresa e il turnaround. *Economia Aziendale Online*.

Palea, V., **Gordano S.**, & Migliavacca, A. (2025). Do firms practise what they preach? Corporate performance-communication decoupling on environmental SDGs and the impact of sustainability-oriented governance mechanisms. *Sustainability Accounting and Management Policy Journal*, 16(7), 98-127. DOI: [10.1108/SAMPJ-07-2024-0705](https://doi.org/10.1108/SAMPJ-07-2024-0705) (**ABS\*\***; **ANVUR A**)

**Gordano S.**, Bauer F. & King, D. R. (2024). Environmental, Social and Governance (ESG) Acquisitions: Deal Structure and Outcome. *Business Strategy and the Environment*, 33(6), 6010-6028. DOI: [10.1002/bse.3791](https://doi.org/10.1002/bse.3791) (**ABS \*\*\***, **ANVUR A**)

Palea, V., Migliavacca, A., & **Gordano, S.** (2024). Scaling Up the Transition: The Role of Corporate Governance Mechanisms in Promoting Circular Economy Strategies. *Journal of Environmental Management*, 349, 119544. DOI: [10.1016/j.jenvman.2023.119544](https://doi.org/10.1016/j.jenvman.2023.119544) (**ABS \*\*\***; **ANVUR A**)

### **Books**

Palea V., Cinquini L., **Gordano S.** et al. (under review). *Climate strategies and Sustainability Pathways of Italian Small and Medium-Sized Enterprises*. Palgrave Macmillan (Springer Nature).

### **Peer Reviewed Book Chapters**

**Gordano S.** & Torchia D. (In press). The Societal Impacts of Mergers and Acquisitions. In *Navigating Stakeholder Dynamics Surrounding Acquisitions: Assessing conflicting interests and impacts*, D. King and A. Bansal (Eds). Palgrave Macmillan. ISBN: [978-3-032-03198-3](https://doi.org/10.1007/978-3-032-03198-3)

**Gordano S.**, Torchia D., Corazza L. & Cottafava D. (2023). *How Do Companies Conceive Sustainable Infrastructure? Evidence From a Content Analysis of Construction Companies' Reports*, in *Business for Sustainability*, Vol 1., 179-200, Palgrave Studies in Cross-disciplinary Business Research, In Association with EuroMed Academy of Business. DOI: [10.1007/978-3-031-37361-9\\_9](https://doi.org/10.1007/978-3-031-37361-9_9)

### **Contributions in Conference Proceedings**

Migliavacca A. & **Gordano S.** (2023). *Corporate Governance e Strategie per l'Economia Circolare: Quali Meccanismi di Governance Rendono le Aziende Più Circolari?*, in Atti del 40° Convegno nazionale AIDEA 2023 "L'aziendalismo crea valore! Il ruolo dell'accademia nelle sfide della società, dell'economia e delle istituzioni", Dipartimento di Scienze Aziendali Management & Innovation Systems Università degli Studi di Salerno. ISBN: [978-88-947839-2-6](https://doi.org/10.1007/978-88-947839-2-6)

**Gordano S.**, Torchia D. & Corazza L. (2023). *The Concept of Sustainable Infrastructure: A Content Analysis of Construction Companies Reports*, in "Complexity and Sustainability in Megaprojects MeRIT Workshop 2022" (pp. 47-59), Springer Science and Business Media Deutschland GmbH. DOI: [10.1007/978-3-031-30879-6\\_5](https://doi.org/10.1007/978-3-031-30879-6_5)

**Gordano S.** (2022). *Technological acquisitions: a systematic literature review*, in 15th Annual Conference of the EuroMed Academy of Business "Sustainable Business Concepts and Practices", 1149-1152, EuroMed Press. ISBN: [978-9963-711-96-3](https://doi.org/10.1007/978-9963-711-96-3)

**Gordano S.** & Chiaudano V. (2021). *The impact of internal vs. external CSR actions on firm's financial performance in the luxury sector*, in 14th Euromed Conference "Contemporary Business Concepts and Strategies in the new Era", 331-343, EuroMed Press. ISBN: [978-9963-711-90-1](https://doi.org/10.1007/978-9963-711-90-1). **Rewarded as "Conference Highly Commended Student Paper"**.

### **Other publications (Non peer reviewed articles, working papers, reports)**

Manzi L. M. M. & **Gordano S.** (2022). La sostenibilità del debito e il test pratico per la verifica della ragionevole perseguibilità del risanamento, ai sensi dell'art. 3 del D.L. n. 118/2021", *Diritto ed Economia dell'Impresa*, 6, 691-708, Torino: Giappichelli Editore. ISSN [2499-3158](#)

Palea V., **Gordano S.**, Miazza A., Lemme M., *Migliavacca A.* (2025). *Corporate awareness and readiness to climate change: Evidence from the GRINS project on Piedmont data*, Working Paper No. 03/25, Dipartimento di Economia e Statistica Cognetti de Martiis, 1-16. ISSN 2039-4004.

Palea V., **Gordano S.**, Miazza A., Lemme (2025). *Spoke 1 Work Package 4 D 4.2 (M 36) Mitigazione e adattamento al rischio climatico e loro determinanti a livello di impresa – il caso piemontese*, University of Turin, 1-17. Available at: <https://grins.it/sites/default/files/2025-03/Report%20unito.pdf>

Palea V., **Gordano S.**, et al. (2024). *Spoke 1 Work Package 4 D 4.2 (M 36) Survey among Italian firms on sustainability strategies and their determinants*, University of Turin, Sant'Anna School of Advanced Studies Pisa, University of Bologna, Tor Vergata University of Rome, Ca' Foscari University of Venice, Centro Studi delle Camere di Commercio Guglielmo Tagliacarne. Available at: [https://grins.it/sites/default/files/2024-09/Draft%20report%20survey%20WP4\\_v2%20020824\\_INVIATO%20PER%20PUBBLICAZIONE.pdf](https://grins.it/sites/default/files/2024-09/Draft%20report%20survey%20WP4_v2%20020824_INVIATO%20PER%20PUBBLICAZIONE.pdf)

### **PAPERS PRESENTED AT CONFERENCES AND WORKSHOPS**

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Palea V., Cinquini L., Gordano S. et al., "Advancing SME climate Proactivity: An investigation of drivers and barriers", Workshop "Il valore della sostenibilità" III edizione, Cremona, December 11, 2025.

Lemme M. & Gordano S., "Greening the economy through green loans: A club convergence approach", 47th Annual Congress of the European Accounting Association (EAA), Rome, May 28-30, 2025.

Palea V., Gordano S., Miazza A., Lemme M., *Migliavacca A.*, "Corporate awareness and readiness to climate change: Evidence from the GRINS project on Piedmont data", Adaptation for Climate Resilience - Evidence and Research Directions from the GRINS Partnership, online, May 16, 2025.

Gordano S., Palea V. & *Migliavacca A.*, "Rise higher to rescue the Sustainable Development Goals (SDGs): Where do companies stand and how are they moving forward?", CSEAR Italy 2024 "Shaping the Future through Social and Environmental Accounting" 9<sup>th</sup> Italian Conference on Social and Environmental Accounting Research, Piacenza, September 16-17, 2024.

Gordano S., Palea V. & *Migliavacca A.*, "Le aziende praticano ciò che predicano? (Dis)allineamento tra comunicazione e performance in relazione agli Obiettivi di Sviluppo Sostenibile", SIDREA 2024 "Sviluppo sostenibile, intelligenza artificiale e capitale umano", Ancona, September 12-13, 2024.

Gordano S., Torchia D., *Migliavacca A.* & Manzi L.M.M., "Capital expenditures and Corporate Social Responsibility: Evidence from Multinational Enterprises", Workshop "Il valore della sostenibilità" II edizione, Piacenza, December 15, 2023.

*Migliavacca A.* & Gordano S., "Corporate governance e strategie per l'economia circolare: quali meccanismi di governance rendono le aziende più circolari?", AIDEA 2023 "L'aziendalismo crea valore! Il ruolo dell'accademia nelle sfide della società, dell'economia e delle istituzioni", Salerno, October 5-6, 2023.

Palea V., *Migliavacca A.* & Gordano S., "Driving the circular economy through sustainable corporate governance: an exploratory analysis of industrial corporations", EFIC Conference in Banking and Corporate Finance, Gaeta, July 6-7, 2023.

Gordano S., Torchia D. & Corazza L., "The concept of sustainable infrastructure: a content analysis of construction companies reports", MeRIT Conference "Megaprojects Research Interdisciplinary Team", Milano, November 9-10, 2022.

Gordano S., "Technological acquisitions: a systematic literature review", 15th Euromed Conference "Sustainable Business Concepts and Practices", Online, September 21-23, 2022.

Gordano S. & Chiaudano V., "The impact of internal vs. external CSR actions on firm's financial performance in the luxury sector", 14th Euromed Conference "Contemporary Business Concepts and Strategies in the new Era", September 22-24, 2021.

Mosca F., Chiaudano V. & Gordano S., "Social commerce in the luxury market", XVIII Convegno Annuale della Società Italiana Marketing, October 14-15, 2021.

## **SEMINARS HELD**

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- Seminar on "Economic and financial projections", course "Business planning", Università di Milano-Bicocca, May 2025.
- Seminar on "Corporate governance for sustainability", course "Climate finance", Dipartimento di Economia e Statistica "Cognetti de Martiis", April 2025.
- Seminar on "Greenwashing risk", course "Climate Finance", Dipartimento di Economia e Statistica "Cognetti de Martiis", April 2025.
- Seminar on "Sustainability and business risk", course "Rischio d'impresa", Dipartimento di Economia e Statistica "Cognetti de Martiis", March 2025.
- Research presentation "Scaling up the transition: The role of corporate governance mechanisms in promoting circular economy strategies", courses "Climate Finance" and "Rischio d'impresa", Dipartimento di Economia e Statistica "Cognetti de Martiis", February 2024.

## **THIRD-MISSION / PUBLIC ENGAGEMENT ACTIVITIES**

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- Presentation of the results of the research within Partenariato 9 – Grins Growing Resilient, INclusive and Sustainable - NextGeneration EU – ItaliaDomani, at the event "Mitigazione e adattamento al rischio climatico e loro determinanti a livello di impresa", sponsored by UNIONCAMERE, Centro Studi delle Camere di Commercio Guglielmo Tagliacarne. Rome, May 27, 2025.
- Presentation of the results of the research within Partenariato 9 – Grins Growing Resilient, INclusive and Sustainable - NextGeneration EU – ItaliaDomani, at the event "Mitigazione e adattamento al rischio climatico e loro determinanti a livello di impresa – Il caso piemontese", sponsored by Comitato Finanza, Camera di Commercio Industria Artigianato e Agricoltura di Torino, Confindustria Piemonte, Unione Industriali Torino, ODCEC Torino. Turin, January 17, 2025.

## **OTHER ACADEMIC ACTIVITIES**

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*Peer-reviewer*

- Business Strategy and the Environment

- Sustainable Development
- Cogent Business & Management

## **LANGUAGE SKILLS**

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English	IELTS certificate level C1, achieved in 2021.
French	DELFL certificate level B2, achieved in 2013 at the Cavilam Institute (Vichy, France)