

**SELECTION OF ONE ASSOCIATE PROFESSOR FOR THE ACADEMIC RECRUITMENT FIELD 13/B1 "BUSINESS ADMINISTRATION AND ACCOUNTING STUDIES" AT THE INSTITUTE MANAGEMENT - ACADEMIC CLASS OF SOCIAL SCIENCES, PURSUANT TO ART. 24, SUBSECTION 5, OF ITALIAN LAW 240/2010, ISSUED BY RECTOR DECREE NO. 294 DATED 22/05/2019.**

The Committee for the evaluation of Dr. Andrea Tenucci, tenure-track – probationary, assistant professor, in the third year of his temporary contract pursuant to Italian Law no. 240/2010, art. 24 paragraph 3 letter B, in order to promote him to Associate Professor in the Academic Recruitment Field 13/B1 "Business Administration and Accounting Studies" at the Institute of Management, nominated by the Rector by decree No. 471 dated 12/07/2019, and whose work has been extended by 1 month with decree No. 558 dated 12/09/2019, consists of:

Prof. Giuseppe Grossi, Professor at the Nord University Business School;

Prof. Fabio Iraldo, Professor of the Academic Recruitment 13/B1 "Business Administration and Accounting Studies" at the Sant'Anna School, designated expert by the Institute of Management;

Prof. Morten Jakobsen, Professor at the Aarhus University;

Prof. Cecilia Laschi, Professor of the Academic Recruitment 09/G2 "Bioengineering" at the Sant'Anna School, member of the Recruitment Committee;

Prof. Petri Suomala, Professor at the Aalto University;

Prof. Emidia Vagnoni, Professor of the Academic Recruitment 13/B1 "Business Administration and Accounting Studies" at the University of Ferrara.

The Committee convened on September 16<sup>th</sup> 2019, at 1:00 pm. Prof. Iraldo was in Palazzo Alliata, Room 2 of the Scuola. Prof. Grossi, Prof. Jackobsen, Prof. Laschi, Prof. Suomala and Prof. Vagnoni participated to the meeting via teleconference, from the following locations:

Prof. Grossi located in Kristianstad-Sweden, connected via Webex (e-mail: giuseppe.grossi@nord.no).

Prof. Laschi located in Pontedera-Italy, connected via Webex (e-mail: cecilia.laschi@sss.it).

Prof. Jakobsen located in Aarhus-Denmark, connected via Webex (e-mail: mja@mgmt.au.dk).

Prof. Suomala located in Espoo-Finland, connected via Webex (e-mail: petri.suomala@aalto.fi).

Prof. Vagnoni located in Ferrara-Italy, connected via Webex (e-mail: emidia.vagnoni@unife.it).

The draft of the minutes that follows, was agreed on and approved by the members of the Committee.

Pursuant to art. 5 paragraph 2 of Legislative Decree no. 1172/1948, each member declared that they have no kinship or affinity up to the fourth grade with any of the other members and the candidate, that there are no reasons for abstention in relation to art. 51 of c.p.c. and that he is not in any situation, actual or potential, of conflict of interests with the candidate (as per art. 6 bis of the Legislative Decree No

241/1990).

Prof. Giuseppe Grossi was nominated as President and Prof. Fabio Iraldo as Secretary.

The Committee then reviewed the Call and especially his article 4 and agreed that the candidate shall be assessed according to the parameters established by Ministerial Decree 344/2011, in relation to the compliance of the scientific profile with the "general criteria of qualification for teaching and research required for access to professoral positions at the School" established by the School's Commission for Recruitment and set out in article 1 of the Call.

The members of the Committee stated that the Personnel Office of the School has provided them with an electronic copy of the documentation submitted by the candidate containing: application, curriculum, publications with a declaration in lieu of an affidavit certifying compliance with the original, and a list of all the documents accompanying the application and that they have examined it and made their individual assessments, which are reported in Annex 1 of these minutes.

The Committee then collectively examined the publications, curriculum and teaching activities of the candidate, confronted their individual assessments and reviewed the collegiate assessment annexes sub 2 attached to the minutes of which it is an integral part.

Then after a full discussion, on the basis of a majority vote (where necessary the President casts the deciding vote), the Committee declared that Dr. Andrea Tenucci is qualified to be appointed as associate professor.

*Prof. Laschi (Member of the Recruitment Committee) testified that the evaluation of the candidate, the presentation of the individual assessments, the ensuing discussion and, in general, the whole procedure occurred in full compliance with the rules established by Scuola Sant'Anna and its recruitment committee.*

Given the conclusion of the selection procedure for a position of associate professor, at the Institute of Management in the Academic Class of Social Sciences, for the Academic Recruitment Field 13/B1 "Business Administration and Accounting Studies", pursuant to art. 24, subsection 5 of Italian law 240/2010, the President declared the work closed.

These minutes, drawn up and signed by the President and the attached declarations of the Committee's members will be sent the Personnel Office in order for these proceedings to be verified, with a decree by the Rector.

The session closed at 2:32 pm.

Read, approved and signed,

The Secretary

*Fabio Iraldo*

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## ANNEX 1 – INDIVIDUAL ASSESSMENTS

Candidate: Dr. Andrea Tenucci

### Prof. Grossi

The degree Dr. Andrea Tenucci of professional competence in the discipline of Business Administration is clearly evident from his application dossier that provide a detailed statements and records of teaching, and research in the Istituto di Management, Scuola Sant'Anna of Pisa, his professional network, and community.

After he earned his Ph.D. from the University of Pisa in May 2007, he devoted a lot of efforts and the scientific results are relevant in three performance areas (teaching, publications, and research).

In term of teaching, Dr. Andrea Tenucci during his time at Scuola Superiore Sant'Anna of Pisa he have taught in several management accounting courses at undergraduate and graduate levels. He is also teaching experiences in courses on Management accounting at the undergraduate and graduate in other Italian universities and abroad (Denmark and Poland). He acted as supervisor and co-supervisor of several master students. He is co-supervisor of a PhD student in Management –Innovation, Sustainability, and Health Care, Scuola Superiore Sant'Anna.

In term of publications, he has published several co-authored articles in very good both accounting and management journals: *Accounting Auditing and Accountability Journal (AAAJ)*, 2018; *British Accounting Review (BAR)*, 2014; *Journal of Accounting and Organizational Change (JA&OC)*, 2010; *Journal of Intellectual Capital (JIC)*, 2012; *Journal of Management & Governance (JM&G)*, 2015; & *Qualitative Research in Accounting & Management (QRAM)*, 2014. He was also publishing articles with a more practical focus in national journals (as *Controllo di Gestione, Financial Reporting, Management control, Mecosan*, etc.), and several book chapters are a visible example that Andrea Tenucci is also able to give a more practical oriented contributions in the area of management accounting and sustainability reporting.

The overall impression of Andrea Tenucci's publications is highly positive, because he is an engaged and meritorious scholar as he is able to give strong theoretical and empirical contribution to the business administration discipline using a multiple theoretical approach and a variety of research methods. His publications reaches high international standards in its research field because some papers were already published in very good accounting journals (as AAAJ and BAR, level three in ABS), a good accounting and management journal (as JA&OC, JIC, and QRAM; level two ABS and JMG level one in ABS). His publications showed that he has a strong research attitude, and ability. His publications contain new and scientific findings that are interesting and relevant for scholars, practitioners, controllers, and managers in Europe and elsewhere.

In term of research, Dr. Andrea Tenucci is a nationally and internationally recognized and outstanding scholar in Business administration with a focus on management accounting. His particular research interests are in the areas of management accounting and performance measurement, management accounting in service, and sustainability accounting.

He is an active and bright scholar in several scientific networks (such as EAA, MSAR, Actor-reality Construction, and Academic Research Support Group of IIRC), ad hoc reviewer of international accounting and management journals and he is also involved in several research projects (as PRIN, and CIMA) with

other national and international scholars that are also external funded. He also spent research periods abroad as visiting scholar in several countries in Europe.

In conclusion, Andrea Tenucci is a nationally and internationally recognised accounting scholar with a strong research, teaching and administrative experiences. He is also excellent in activating strong and fruitful relations with other scholars from different universities and countries and collaborating widely with surrounding communities. Summing up, I strongly support his application for his recruitment as Associate Professor.

### **Prof. Iraldo**

My examination of the documents submitted to this Commission by the candidate Dr. Andrea Tenucci, has produced the following assessment.

1) As concerns the activities of teaching, supplementary teaching and service to students, Dr. Tenucci has been carrying out a considerable amount of teaching hours, especially with respect to Master and PhD students, with a significant continuity.

The results of official feedback from students are largely positive and, especially for the teacher evaluation, particularly high. Participation in committees set up for the exams and / or committees on student progress/direction (such as the PhD collegium) has been relevantly high too.

Dr. Tenucci has been mentoring and tutoring internal students at the School, including preparation of theses, once again especially for MAINS, MAIN and ENEL Master's degree, carried out by the Institute of Management.

2) The scientific production of Dr. Tenucci results highly consistent and focused on topics that are relevant for the discipline. The works on performance measurement in the area of social, environmental and sustainability management by companies, are particularly interesting in the framework of the most recent streams of research in the area. With his works on Activity-based costing and accounting in the area of eco-efficiency and sustainability, Dr. Tenucci has been able to provide a relevant contribution to the literature. His scientific production has been definitely intense and continuous and presents a high level of originality and innovation.

The evaluation carried out on the indicators such as the total number of citations, the average number of citations per publication and the FWCI show that Dr. Tenucci has a performance on scientific production which is higher than the Italian peers.

3) Lastly, in evaluating the scientific research of Dr. Tenucci, it should be emphasized that in the three-year period he has been coordinator of four national research projects funded by both private and public bodies, and he has been member of additional 6 national and 3 international research projects, 2 of which funded by the PRIN programme.

Dr. Tenucci has carried out a particularly intense activity of participation in national and international conferences, giving contributions that are consistent with the discipline and coherent with the research pattern of the candidate. He has also received an award of excellence from the Journal of Accounting and Organisational change.

## **Prof. Jakobsen**

This note concerns the evaluation of Andrea Tenucci in relation to his application for position as associate professor.

### Teaching Activities:

Andrea Tenucci has documented experience in teaching and supervising students at different academic levels within the field of management accounting and performance management.

The student feedback documented along with the application indicates that the teaching quality delivered by Andrea Tenucci is of high quality.

### Scientific publications:

The list of international publications provided along with the application shows that Andrea Tenucci has been able to contribute to the international research community within the field of management accounting and performance management over several years. The list counts publications made via high or very high quality outlets that are found highly relevant for the field. The list of national contributions indicate that the work of Andrea Tenucci has also been found relevant in an Italian context.

Common for the international publications is an interest for both empirical work and an ability to contribute to theory development. This indicates an understanding of and an interest for developing management accounting and performance management as a socio-technical discipline with the ambition to be relevant for both business research and practice.

### Curriculum:

Through his network, both nationally and internationally, Andrea Tenucci has documented an ability to contribute to the management accounting research community.

The application shows that Andrea Tenucci has successful experience in providing research funding and subsequently administer this funding and turn it into relevant research.

## **Prof. Suomala**

First, I would like to thank you for the opportunity to serve as a member of the committee. In my assessment I follow the guidelines of Italian Ministerial Decree 344/2011, according to which the following shall be assessed: educational activities, supplementary teaching and service to students, as well as the research activities carried out by the researcher.

### Educational activities

Dr Andrea Tenucci has carried out teaching in several relevant themes with respect to the area of professorship service management, cost accounting & management, innovation management, in particular. Teaching has taken place within several educational settings representing cycles from undergraduate to doctoral. In all, Dr Tenucci has demonstrated good teaching skill and an attitude towards students that facilitate learning.

### *Supplementary teaching ad services to the students*

Dr Tenucci has shown his ability to support learners and students as a tutor and a supervisor within relevant themes and educational activities. He demonstrates a versatile skillset for guiding the process of learning at its different phases.

### Research activities

The candidate has shown exemplary activity in participating and constructing original research. His research output covers a wide – and relevant with respect to the appointment – range of topics from service management to cost accounting and performance measurement. As it comes to methodologies and research approaches, Dr Tenucci shows a clear ability to approach different research setting and questions

applying methodologies that serve the purpose. He is a versatile researcher with an ability to produce high-quality output as the list of publication clearly shows.

Participation in research groups and research networks

Dr. Tenucci has been an active member of scientific community both nationally and internationally. He has actively and successfully pursued research funding and presented his work in international networks and conferences.

Without a doubt I support Dr Tenucci's nomination to the position of Associate Professor.

### **Prof. Vagnoni**

Andrea Tenucci shows a variety of teaching experiences in undergraduate, postgraduate, executive master, PhD programs. And his teaching experience broaden to international contexts, too. He has been chairing modules and showing the ability to coordinate with colleagues for co-charing teaching modules. He has provided extensive support to the students as proven by the number of supervisions he has been responsible for, and he has contributed to teaching related committees and administration.

From the scientific perspective, Andrea has co-authored a number of publications, several of them in outstanding international journals. He has also contributed to the national academic journals. He addresses original topics relevant to the field of study and considered issues that are relevant to society as a whole. His publications' record allows at highlighting experience in different types of research designs, different research methods and methodologies.

In term of participation in research, Andrea Tenucci has proven the ability to work effectively in a research team. He has acted as research project leader, and he has been participating in research team. He has also shown some ability to raise funds in both national and international contexts. Finally, his conferences' participation, his role as journals' reviewer, and his participation in academic association witness his active role in the national and international scientific debate.

For the above mentioned reasons I considered Andrea Tenucci's experience aligned to the associate professorship profile designed by the School, and I strongly support his application.

## ANNEX 2 – COLLEGIATE ASSESSMENT

The Commission examined the documents submitted by Dr. Andrea Tenucci and produced the following collegiate assessment, in accordance with the parameters established by ministerial Decree 344/2011 and indicated in article 4 of the Call.

### 1. Teaching, supplementary teaching and services to students

Dr. Tenucci has a wide variety of teaching experiences at different cycles of higher education, from undergraduate to doctoral. He has taught several management accounting courses both in Italy and abroad (Denmark, and Poland), and he has been carrying out a considerable amount of teaching hours, especially at Masters and PhD levels. His teaching activity shows continuity and relevance. In relation to the activities classified as 'service to students', Dr. Tenucci has been an active member in Committees for exams and student progress/direction as well as Thesis commissions and tutoring. He has supervised several Master students and lately also PhD students. The results of official feedbacks from students on his teaching activity are very positive.

### 2. Publications

The candidate's scientific publications appear in high level international and national accounting and management journals. His publication activity is overall substantial and relevant to the discipline of accounting and management, covering a wide range of topics. His work in the area of sustainability accounting is particularly interesting in the framework of the most recent streams of research in this area, and it shows originality and relevance also for its impact on community and industry.

The evaluation of the scientific publications of Dr. Tenucci was carried out, more specifically, on the following additional criteria:

- a) the scientific production of the candidate shows a high level of quality, originality and innovation. For example, some of the most recent works, among which "Eco-efficiency measurement and the influence of organisational factors" and "Implementing internal environmental management and voluntary environmental disclosure" are far-reaching and they propose some original interpretations of the strategic choices of the firms. The analysed scientific production couples both qualitative and quantitative studies, using multiple theoretical approaches and a variety of research methods (e.g. multiple regression models, logit regression, content analyses, interviews, etc.). The level of methodological rigor of each publication results very good.
- b) the coherence of each publication with the specific profile of a university professor of the second level is also high;
- c) the scientific relevance of the journals and publishers of the presented publications is very good and higher with respect to the average of both the Italian Associate professors of the same area and to the average of the Associate professors of the top 3 Italian Universities; moreover, the percentage of the publications in the first quartile results much higher than the average of his peers (the Italian fixed contract researchers in the Italian university).
- d) the individual contribution of the researcher in the case of works carried out in partnership has been evaluated when applicable for each publication;
- e) In terms of indicators, the total number of citations, the average number of citations per publication and the FWCI show that Dr. Tenucci has a performance on scientific production which is higher than his Italian peers.

### **3. Scientific research**

Dr. Tenucci has been able to give both strong theoretical and empirical contribution to his discipline. He has shown ability to raise research funds from both national and international sources and has been involved in several research projects. In particular, he has been coordinator of four national research projects funded by both private and public bodies, and he has been member of 6 national and 3 international research projects, 2 of which funded by the PRIN programme.

Finally, Dr. Tenucci is an active member of the national and international research community in the field of business administration and management accounting. He has participated in several national and international conferences and scientific networks, giving a consistent and coherent contribution to the scientific debate in the field of management and sustainability accounting.

In conclusion, the Commission strongly supports the candidate's application for his recruitment as Associate Professor in Business Administration.