

# Mariano D'Amore

---

Date of birth: | Nationality: | Gender: Male | Phone number: ( )

Email address: [mariano.damore@uniparthenope.it](mailto:mariano.damore@uniparthenope.it) | Email address: | Email address:

Address: | Address: Via Generale Parisi 13, Dipartimento di Studi

Aziendali ed Economici, Università degli Studi di Napoli  
"Parthenope", 80132, Napoli, Italy (Work)

## • WORK EXPERIENCE

---

1 DEC 1994 - CURRENT Naples, Italy

### **ACADEMIC UNIVERSITÀ DEGLI STUDI DI NAPOLI "PARTHENOPE"**

---

- From 01 Oct 2005 to present, **Full Professor of Business Administration** (Economia aziendale)
- From 13 Nov 2020 to present, **Deputy Rector for Budgeting and Financial Reporting**
- From 01 Nov 2010 to 31 Oct 2016, Head of the Department of Business and Economics (Dipartimento di Studi aziendali ed economici), formerly Department of Accounting, Management, and Organization Studies (Dipartimento di Studi aziendali), and member of the Academic Senate
- From 01 Jan 2007 to 2018, **Coordinator of the Ph.D. Programme in Accounting, Management, and Regulation of Public Sector Entities** (Economia e regolazione delle aziende e delle amministrazioni pubbliche)
- From 17 Dec 2003 to 30 Sept 2005, Associate Professor of Management of Healthcare Organizations (Economia delle aziende e dei sistemi sanitari)
- From 01 Dec 1994 to 16 Dec 2003, Researcher in Business Administration (Economia aziendale)
- **Lecturer in Foundations of Business Administration, Financial Accounting, Financial Reporting and Accounting Standards, Government Accounting, Public Management, Healthcare Organizations Management, Auditing, Accountancy Profession, Environmental Reporting**

Department Department of Business and Economics (Dipartimento di Studi Aziendali ed Economici)

Website <https://www.dfsae.uniparthenope.it>

1 OCT 2020 - CURRENT Rome, Italy

### **CHAIR OF THE STANDARD SETTER BOARD FOR THE PUBLIC SECTOR MINISTRY OF ECONOMY AND FINANCE**

---

The Standard Setter Board (SSB) is an independent technical body appointed by the State Accountant General. As part of the Governance Structure for accrual accounting at the Ministry of Finance, the SSB is entrusted with

- \* **designing and implementing a single accrual-based financial accounting System for the whole of the General Government Sector** (Reform 1.15 of the Italian National Recovery and Resilience Plan, to be completed by 2026)
- **drafting the Conceptual Framework and a new set of Italian Accounting Standards (ITAS), based on existing IPSAS and EPSAS under development**

Department State General Accounting Department Website <https://accrual.rgs.mef.gov.it/it/index.html>

1 JAN 2010-31 DEC 2015 Toronto, Canada

### **PUBLIC MEMBER ON THE INTERNATIONAL PUBLIC SECTOR ACCOUNTING STANDARDS BOARD (IPSASB) INTERNATIONAL FEDERATION OF ACCOUNTANTS (IFAC)**

---

Public members of the IPSASB are appointed to represent the wider public interest in setting international accounting standards for public sector entities

a) Participation in setting of

- IPSASB's strategy and work plan
- the *Conceptual Framework for General Purpose Financial Reporting by Public Sector Entities*
- International Public Sector Accounting Standards (IPSAS) 32, 33, 34, 35, 36, 37, 38, and yearly update to existing IPSASs
- revised *Preface to International Public Sector Accounting Standards*
- Exposure Drafts (ED) 57, 59 (IPSAS 39), ED 60 (IPSAS 40), ED 61

- Pronouncement on the *The Applicability of IPSASs*
  - Policy Paper on the *Process for Considering GFS Reporting Guidelines during Development of IPSASs*
  - Recommended Practice Guidelines (RPG) 1, 2, and 3
- b) Participation in Task-based groups on
- Conceptual Framework - Phase 4, *Presentation*
  - IPSAS 33, *First-time Adoption of Accrual Basis International Public Sector Accounting Standards (IPSASs)*
- c) Outreach and communication activities (ie, *Application of the International Public Sector Accounting Standards*, keynote speech, Beirut, 9 June 2016)

**Website** <https://www.ipsasb.org/>

3 MAR 2020 – CURRENT Treviso, Italy

**JUDGE CORTE DI GIUSTIZIA TRIBUTARIA DI PRIMO GRADO DI TREVISO**

---

Member of Tax Court of First Instance

**Website** <https://www.giustizia-tributaria.it/veneto>

6 MAR 2023 – 28 APR 2023 Washington, D.C., United States

**PUBLIC FINANCIAL MANAGEMENT ADVISOR INTERNATIONAL MONETARY FUND**

---

- **Developing a study on the stance of accrual accounting in the General Government Sector and the benefits to fiscal statistics in EU member states**

**Department** Fiscal Affairs Department | **Website** <https://www.imf.org>

20 JAN 2020 – 31 DEC 2022 Rome, Naples, Italy

**PUBLIC FINANCIAL MANAGEMENT ADVISOR INTELLERA CONSULTING S.R.L., FORMERLY PRICEWATERHOUSECOOPERS PUBLIC SECTOR S.R.L.**

---

- **Developing the EC - DG Reform Project "Support for the implementation of the accrual IPSAS/ EPSAS based accounting in the Italian public administration"** (2020-2021) for the Ministry of Economy and Finance, State General Accounting Department
- Drafting the Accounting Regulation of the Italian National Cybersecurity Agency (ACN)
- Developing a strategic plan for ASIA SpA (waste management enterprise owned by the Municipality of Naples)
- Providing training on IPSAS

**Website** <https://www.intelleraconsulting.com>

20 MAR 2021 – 23 APR 2021 Warsaw, Poland

**PUBLIC FINANCIAL MANAGEMENT ADVISOR INTERNATIONAL MONETARY FUND**

---

- **Developing the EC - DG Reform Project "Budget System Reforms - Developing a Standard Chart of Accounts and Medium-term Budget Framework"** at the **Ministry of Finance of the Republic of Poland** (DG Reform/GA 2020/029 SRP 2020). The Project was specifically aimed to develop a multidimensional Chart of Accounts to be implemented at all levels of the General Government Sector

**Department** Fiscal Affairs Department | **Website** <https://www.imf.org/>

5 DEC 2019 – 18 DEC 2019 Warsaw, Poland

**PUBLIC FINANCIAL MANAGEMENT ADVISOR INTERNATIONAL MONETARY FUND**

---

- **Developing the EC - DG Reform Project "Budget System Reforms - Developing a Standard Chart of Accounts and Medium-term Budget Framework"** at the **Ministry of Finance of the Republic of Poland** (DG Reform/GA 2020/029 SRP 2020)

**Department** Fiscal Affairs Department | **Website** <https://www.imf.org/>

6 SEP 2018 – 31 JAN 2019 Rome, Italy

**GOVERNMENT ACCOUNTING EXPERT EUROPEAN COMMISSION**

---

- **Developing the EC - SRSS Project "Design of the accrual accounting reform in the Italian public administration" (2018-2019) - Step 2 "Gap analysis between the current accounting framework of the Italian General Government Sector and an accrual accounting framework based on**

**IPSAS/EPSAS".** The study, encompassing desk and on-field analysis through questionnaires and panel discussions with key-officials from Italian central and local governments, was aimed at measuring the accounting maturity gap at different levels of government and focusing critical issues to be managed in transitioning to an IPSAS/EPSAS based accounting framework

**Department** DG Reform, formerly Structural Reform Support Service |

**Website** [https://commission.europa.eu/about-european-commission/departments-and-executive-agencies/structural-reform-support\\_en](https://commission.europa.eu/about-european-commission/departments-and-executive-agencies/structural-reform-support_en)

16 JUN 2016 – MAR 2019 Bruxelles, Belgium

**MEMBER OF THE INTERNATIONAL TASK-FORCE ON "IMPROVING FISCAL PERFORMANCE: ASSESSMENT & TRANSPARENCY"** CENTRE FOR EUROPEAN POLICY STUDIES (CEPS)

---

- Reviewing international best practices and developing policy recommendations for better accounting and management of governments' assets and liabilities in EU member states
- Invited speaker on the topic "*From Numbers to Decisions: How to Bring Proper Management in the Public Sector*", Bruxelles, 17 Oct 2016

**Website** <https://www.ceps.eu>

23 NOV 2015 – 17 JAN 2017 Rome, Italy

**MEMBER OF THE WORKING GROUP ON "ACCRUAL IPSAS"** MINISTRY OF ECONOMY AND FINANCE

---

The Working Group was appointed by the State Accountant General in order to:

- review the accounting systems currently applied in the Italian General Government Sector
- identify requirements for the application of an IPSAS/EPSAS based accounting system
- provide a proposal for a governance structure and other policy recommendations for an accounting reform in line with Directive 2011/85/UE

**Department** State General Accounting Department | **Website** <https://www.rgs.mef.gov.it/>

9 JUN 2015 – 12 JUN 2015 Beirut, Lebanon

**PUBLIC FINANCIAL MANAGEMENT EXPERT** FORMEZ PA - CENTRO SERVIZI, ASSISTENZA, STUDI E FORMAZIONE PER L'AMMODERNAMENTO DELLE P.A.,

---

**Developing the EU Twinning Project "Techniques, capacity building and reorganisation at the Ministry of Finance of Lebanon"** (Twinning N. LB/12/ENP/FI/11) - **Programme "Support to the Education Sector in Lebanon and Public Finance Management Reform"** (ENPI/2009/020-490), including

- comparative analysis of the budgeting and financial accounting systems of Lebanese central and local governments with international benchmarks
- assessment of the capacity gap
- development of a Five-year Training Plan for public financial officers

**Website** <http://www.formez.it>

28 JUN 2011 – 29 NOV 2011 Ankara, Türkiye

**GOVERNMENT ACCOUNTING EXPERT** FORMEZ PA - CENTRO SERVIZI, ASSISTENZA, STUDI E FORMAZIONE PER L'AMMODERNAMENTO DELLA P.A.

---

Developing the **Project "Improving data quality in public accounts"** - IPA decentralized national Programmes (CRIS N. TR080219)

- Supporting the **Ministry of Finance of the Republic of Turkey** in developing financial accounts and statistical reports for the General Government Sector in line with IPSAS and GFS (ESA95, SEC2010) ahead of Turkey's accession to the UE
- Training on IPSAS for officials from the Ministry of Finance

**Website** <http://www.formez.it>

15 JUL 2014 – 31 DEC 2017 Naples

**MEMBER OF THE COMPLIANCE OFFICER** AZIENDA NAPOLETANA MOBILITÀ S.P.A.

---

A.N.M. SpA is a 2,000 employees local transportation enterprise owned by the Municipality of Naples

Based on Legislative Decree 231/2001, the Compliance Officer is a body of the corporate governance responsible for

- overseeing the implementation and assisting in the development of the Organization and Management Model (O&MM) of the company
- monitoring company's operations and assuring compliance with the O&MM in force, in order to prevent the commission of crimes

Website <http://www.anm.it>

31 DEC 2007 – 7 DEC 2015 Naples, Italy

**MEMBER AND CHAIR OF THE PERFORMANCE ASSESSMENT BOARD (NUCLEO DI VALUTAZIONE)** CITTÀ METROPOLITANA DI NAPOLI, FORMERLY PROVINCIA DI NAPOLI

---

- Yearly assessment of public officials' performance
- Strategic control
- Chair from 22 Sept 2010

Website <https://www.cittametropolitana.na.it>

## ● EDUCATION AND TRAINING

---

1 NOV 1991 – 20 OCT 1995 Naples, Italy

**PH.D. IN BUSINESS ADMINISTRATION (ECONOMIA AZIENDALE)** Università degli Studi di Napoli "Federico II"

---

Website <http://www.unina.it>

1 OCT 1983 – 20 DEC 1988 Naples, Italy

**MASTER'S DEGREE IN ECONOMICS AND BUSINESS (LAUREA IN ECONOMIA E COMMERCIO)** Università degli Studi di Napoli "Federico II"

---

Website <http://www.unina.it>

## ● LANGUAGE SKILLS

---

Mother tongue(s): **ITALIAN**

Other language(s):

	UNDERSTANDING		SPEAKING		WRITING
	Listening	Reading	Spoken production	Spoken interaction	
<b>ENGLISH</b>	C1	C2	C1	C1	C1

Levels: A1 and A2: Basic user; B1 and B2: Independent user; C1 and C2: Proficient user

## ● ADDITIONAL INFORMATION

---

### CERTIFICATIONS

28 NOV 2019 – CURRENT

**Certified public accountant**

---

Ordine dei Dottori Commercialisti ed Esperti Contabili di Napoli Nord - Registration N. A1634 - Section A

2 NOV 1999 – CURRENT

**Legal auditor**

---

Ministero dell'Economia e delle Finanze - Registro dei revisori legali - Registration N. 95855

## RELEVANT PUBLICATIONS AND PRESENTATIONS

---

D'Amore M., Grandis F. G., Columbano C., "La *reporting entity* nell'armonizzazione contabile delle amministrazioni pubbliche italiane: criticità e proposte", in Rivista Italiana di Ragioneria ed Economia Aziendale, n. 1, 2023

Mazzotta B., Aprile R., D'Amore M., "La riforma della contabilità economico-patrimoniale nel PNRR", in Azienditalia, n. 10, 2022

D'Amore M., "IPSAS: opportunità o minaccia?", in AA.VV., Democrazia e bilancio pubblico, Editoriale Scientifica, Naples, 2021

De Clerk, S., D'Amore, M., Harnett, P., Ramachandran, V., Republic of Poland - Progress Report on Budget System Reforms - Developing a Standard Chart of Accounts and Medium-Term Budget Framework, Official Use Only, IMF, Fiscal Affairs Department, Washington DC, US, Apr 2020

D'Amore, M., Francalancia, L., Iannone, C., Gap analysis between the current accounting framework of the Italian General government sector and an accrual accounting framework based on IPSAS/EPAS, European Commission, Structural Reform Support Service, Bruxelles, 2019

Anessi Pessina, E., Capalbo, F., Caperchione, E., D'Amore, M., Grandis, F. G., Manes Rossi, F., Mattei, G., Parente, G., Pozzoli, S., Sicilia, M., Steccolini, I., Verso una contabilità accrual based. Considerazioni sul processo di armonizzazione della contabilità pubblica in Italia e raccomandazioni sull'introduzione degli IPSAS/EPAS, Ragioneria Generale dello Stato, Rome, 2016

D'Amore, M., Dabbicco, G., "Debate: Accounting for macroeconomic surveillance in Europe", Public Money and Management, Apr 2016

D'Amore, M., "Gli IPSAS nella transizione verso la contabilità full accrual", in Capalbo, F. (ed.), L'applicazione della contabilità economica nel settore pubblico: aspettative, risultati e criticità, Giappichelli, Turin, 2012

D'Amore, M. (ed.), The Harmonization of Government Accounting and the Role of IPSAS, McGraw-Hill, Milan, 2008

D'Amore, M., I bilanci pubblici tra armonizzazione e autonomia. Unione Europea, Stato, Regioni, Enti Locali, Giappichelli, Turin, 2008

D'Amore, M., "I controlli sugli enti locali nel Regno Unito", in Farneti, G., Pozzoli, S. (eds), I principi di reporting per le pubbliche amministrazioni. L'evoluzione italiana e la prospettiva internazionale, FrancoAngeli, Milan, 2006

D'Amore, M., "I principi e i sistemi contabili per gli enti locali nell'esperienza del Regno Unito", in Farneti, G., Pozzoli, S. (eds), Principi e sistemi contabili negli enti locali. Il panorama internazionale, le prospettive in Italia, FrancoAngeli, Milan, 2005

D'Amore, M., La Regione: un approccio economico-aziendale, Giappichelli, Turin, 2004

D'Amore, M., Il bilancio dell'ente locale in una prospettiva internazionale. Il caso del Regno Unito, Giappichelli, Turin, 2002

"Lo stato dell'arte della contabilità accrual. Risultati raggiunti e prossimi obiettivi. Parte III: Un'altra riforma contabile...perché?", La contabilità *accrual* nelle amministrazioni pubbliche, Università degli Studi di Siena, 15 Sep 2023

"The game of accounting standard-setting in the public sector and the role of Academia. The Italian experience", ICMEA 22, Università 1 Dicembre 1918, Alba Iulia, 19-20 May 2022

"Il Quadro Concettuale IPSAS ed EPSAS: esperienze a confronto", Ragioneria generale dello Stato, Rome, 20 Nov 2020

"IPSAS: stato dell'arte e prospettive", Democrazia e Bilancio Pubblico – Secondo convegno nazionale di contabilità pubblica, Università Ca' Foscari, Venice, 28 - 29 Nov 2019

"The IPSASB Conceptual Framework: first thoughts for a limited scope review", The First IPSASB Research Forum, Università degli Studi di Napoli "Parthenope", 17 Sep 2019 (discussant)

"Critical issues to IPSAS-based accounting harmonization in the government sector: evidence from Italy", EGPA XII Public Sector Group Spring Workshop, Babes-Bolyai University, Cluj-Napoca, 9-10 May 2019

"Significance of Professional Standards and Guidance in Enhancing Governance and Sustainability", LACPA 21th International Congress, Sustainability through Governance #National\_Interest, Beirut, 4-5 Dec 2017

"From Numbers to Decisions: How to Bring Proper Management in the Public Sector", Centre for European Policy Studies (CEPS), Bruxelles, 17 Oct 2016

"Public Sector Accounting - Trends in the Digital Era", CECCAR Anniversary Congress 95 Years, Bucarest, 23 Sep 2016

"Application of the International Public Sector Accounting Standards", LACPA, Ministry of Finance of Lebanon, World Bank, IPSASB Seminar, Beirut, 9 Jun 2015

"Public Sector Accounting and the move to accrual accounting", World Congress of Accountants 2014, Rome, 10-13 Nov 2014 (chair)

"IPSAS/EPSAS e il futuro della contabilità pubblica", Ragioneria Generale dello Stato, Rome, 23 Oct 2014

"Contabilità e controlli degli enti locali: il contesto internazionale e il caso italiano", 4a Jornada d'Auditoria de Sector Públic, Col·legi de Censors Jurats de Comptes de Catalunya Barcelona, 25 Apr 2013

"IPSASs and Government Accounting Reforms: What Can We Learn from the European Experience", Naples, 13 Jun 2011, Università degli Studi di Napoli "Parthenope" (chair)

"IPSAS: dai principi alla pratica", Ragioneria Generale dello Stato, Rome, 3 Feb 2011

"Budget and financial statements reforms: the Italian experience", Public Sector Financial Management Symposium, Office of the Accountant-General of South Africa, Durban, 13 Nov 2008

"The Harmonization of Government Accounting and the Role of IPSAS", Università degli Studi di Napoli "Parthenope", Naples, 25 Jun 2008 (chair)

"Il sistema di bilancio delle local authorities nel Regno Unito", Reporting e controlli per le pubbliche amministrazioni. L'evoluzione italiana e la prospettiva internazionale, Università di Bologna Alma Mater Studiorum, Forlì, 11-12 Nov 2005

"Gli standard contabili per gli enti locali nell'esperienza del Regno Unito", I Principi Contabili per gli enti locali: stato dell'arte e prospettive", Università degli Studi "Parthenope", Naples, Jul 2003

"Local government accounting in the United Kingdom and Italy: a comparative study", 8<sup>th</sup> Biennial CIGAR Conference, València, 14-15 Jun 2001

Naples, 29 November 2023

(Mariano D'Amore)