



UNIVERSITÀ DEGLI STUDI DI TORINO

I@UNITO – Visiting Scientists

Scientific area	Scientific responsible	Host Department	Type of activity	Start of mobility	Language
Statistical and Economic Sciences (area 12)	Valter Cantino	Department of Management	Research activities	January-February 2017	English
Type of fellowship	Junior (less than 40 years old) 3 months fellowship				
Title of the research project	Ethical investing and sustainability reporting: the effectiveness of non-financial reporting on the improvement of capital allocation.				
Description of the research project	<p>Ethical, sustainable, responsible and impact investing is a practice that considers environmental, social and corporate governance criteria to generate long-term competitive financial returns and positive societal impact. There are several motivations for ethical, sustainable, responsible and impact investing, including personal values and goals, institutional mission, and the demands of clients, constituents or plan participants. Such investors aim for strong financial performance, but also believe that these investments should be used to contribute to advancements in social, environmental and governance practices. Ethical investors relies on several information to support the assessment of management and governance qualities, and the likely resilience of their portfolio companies in dealing with future challenges, managing risk and fulfilling fiduciary duties. Importantly, the main source to support their decision making and investing processes are non-financial disclosure that is included in sustainability and integrated reports. Indeed, non-financial corporate disclosure play a relevant role being used in more ways than ever before, to increase transparency, build trust and engage with different stakeholders.</p> <p>Although there is a growing body of academic research focused on ethical investing practices and sustainability reporting, currently there are few studies which address the link between ethical investing practice and the use of non-financial disclosure. Therefore, the aim of the project is to test the effective support of current non-financial reporting guidelines (issued by international standard setters such as the IIRC, GRI, SASB, etc.) on ethical investing. For instance, the study will be carried out by adopting an experimental. The project will analyse the results of controlled investment sessions involving professional and non-professional participants and their use of non-financial disclosure.</p> <p>The outcome of the project can support the agenda of standard setters as well as encouraging more organizations to begin sustainability reporting and for those that already do report, to strive for a better quality of their practice.</p>				



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Profile Description	The project looks for a junior researcher (ph.d. student; post-doc; researcher, university lecturer, max 39 years old) with specific skills and scientific knowledge in the field of Sustainability Reporting, Accounting and Finance. The desired profile has developed teaching and research activities at University level. Excellent written and oral English communication skills including cross-cultural communication are required. Knowledge and use of statistical analysis are required. Evidence of publication in high ranked international journals is a preferred criteria.
Research objectives	The appointed researcher should carry out all the relevant research task, including but not limited to: literature review, development of the experimental design, contact of the relevant professional bodies, delivery of the pilot test and the experimental sessions, statistical analysis of the preliminary results. The outcome of the research activity should lead to publication of joint papers with the Department Faculty, preparation and submission of joint-research grants, presentation at international conferences, etc.
Website and Contact	<p>http://www.management.unito.it/do/home.pl</p> <p>Prof. Simone D. Scagnelli Associate Professor of Business Administration University of Turin – Department of Management C.so Unione Sovietica 218bis 10134 Turin - Italy email: simone.scagnelli@unito.it Tel.: 0116706025</p> <p>University of Turin – Department of Management Administrative office Marisa Vizzani Email: marisa.vizzani@unito.it Tel.: 0116705712</p>