

MARCO SALEMI

*Ph.D. Student within “Business Administration” Curriculum
(University of Palermo)*

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EDUCATIONAL BACKGROUND

- **Ph.D. Student within the Business Administration curriculum (November 2023 – Now):** *I was admitted as a Ph.D. Student in Economics, Business and Statistics at the University of Palermo (39° Cycle), within the Department of Economics, Business and Statistics (dSEAS). My disciplinary specialisation is Business Administration (ECON-06/A). In detail:*
 - **My research project is focused on the analysis of the phenomenon of organised crime (OC) and their infiltration into organisations.** The project is informed by extant international literature in the fields of accounting and management, with the objective of understanding the factors that motivate OC to infiltrate the legal economy. The research will commence with a systematic and bibliometric review of extant literature, with the aim of identifying the strategies employed by OC through organisations, the methods by which they acquire legitimacy in the target market, and the techniques they adopt to manipulate balance sheets in order to conceal their illicit activities.

The project will also analyse the distinctive features of infiltrated organisations by examining their balance sheets. Subsequent analyses will be undertaken to identify indicators, both quantitative and qualitative, that can assist in predicting the infiltration of OC into organisations. This will allow us to identify the key variables that distinguish an infiltrated organisation from a non-infiltrated one, as well as to recognise the factors that facilitate the infiltration of OC into business structures. Finally, the ultimate aim of this investigation is to analyse the implications and management challenges that arise when the organisation suspected of infiltration by OC is subject to a preventive seizure order (Italian Legislative Decree Number 159 of 2011). The final purpose will be to explore whether there is a possibility of revitalising an organisation suspected of infiltration by OC in the light of its deteriorated legitimacy, regardless of whether confiscation will occur.

- **Ph.D. Visiting Student at the Department of Economics and Management “Marco Fanno” at the University of Padua (March 2025 - June 2025).** This experience will include a training and research collaboration, as I will attend courses in quantitative methods in accounting studies in order to acquire the tools and knowledge necessary to apply them within my scientific research, and we will start a constructive dialogue aimed at preparing a scientific article focused on analysing the characteristics of organisations infiltrated by OC.
- **This is complemented by advanced studies in business administration**, which include the study of the latest trends and approaches in the international accounting and management sectors. My academic specialisation concerns the analysis of financial statements of private organisations following both Italian and European accounting standards, as well as business strategy. The field of management accounting has a particular relevance to my academic agenda, with a focus on the potential of managerial tools in preventing corporate crises.
- Despite my training and natural inclination towards **qualitative research methodologies**, I’m attending several Ph.D. courses and higher education schools with the aim of acquiring knowledge and expertise in the application of statistical tools (e.g. R & STATA). This will enable me to develop a comprehensive understanding of coherent and useful **quantitative methodologies** for my academic research.
- **Master's Degree in Economic and Business Sciences (LM-77), within the curriculum “Strategic Governance of Business Systems” at the University of Palermo (October 2021 - October 2023):** *The degree mark is 110/110 cum laude, with an academic mention for the quality of the thesis and the brilliant methodological approach used.*

The thesis that I presented to the graduation committee is entitled “*The infiltration of organised crime within organisations: the judicial administrator's prognostic assessment between business continuity and judicial liquidation*”. In essence, the primary purpose of my thesis was to provide a comprehensive analysis of the repercussions of OC infiltration within an organisational context, with a particular focus on the efficacy of the Judicial Administration System in mitigating such occurrences (Italian Legislative Decree Number 159 of 2011). The research presented both conducted structured interviews and analysed reports under Articles 36 and 41 of the Italian Anti-Mafia Code in order to understand the challenges and management difficulties faced by judicial administrators in managing organisations suspected of OC infiltration, and the possible governance strategies to rescue and reintegrate these organisations into the market after confiscation. As part of this academic path, I also completed an *Erasmus Plus Period (October 2021 - February 2022)* in Poland (Łódź) where I carried out several projects in financial and statistical disciplines.

- **Bachelor's Degree in Economics and Business Management Sciences (L-18), within the “Business Administration” Curriculum (October 2017 - July 2021):** My final degree grade was 101/110, and I ended my degree by discussing in front of the degree committee my dissertation entitled “*Strategic Planning Tools in Local Authorities - The Case of the Municipality of Carini*”.
- **Visiting Period (September 2020 - February 2021):** I had the opportunity to engage in a Visiting Student exchange programme at the Faculty of Economics and Finance of the Politechnika Radomska im. Kazimierza Pułaskiego (Radom, Poland). During this period, I attended in three economics courses taught in English language and was able to achieve the highest possible grades at the conclusion of each course.

RESEARCH INTERESTS

- Infiltration of Organised Crime into Organisations
 - Accounting Fraud and Misconduct

ACADEMIC INTERESTS

- Management Accounting
- Business Strategies & Policies

SCHOOLS OF RESEARCH METHODOLOGY

- **School of Research Methodology organised by the Italian Society of Professors of Accounting and Business Economics (SIDREA), 11/09/2024 – 14/09/2024.** The SIDREA Research Methodology School provided an opportunity to interact with scholars from the Accounting and Business Administration sectors (ECON-06/A). The occasion afforded insight into qualitative and quantitative methodologies, as well as guidance on the optimal structure and style for scientific articles in international journals. Place where the school was held: Collegio Universitario ARCES (Vicolo Niscemi, 5; 90133 Palermo). Prof. Marcantonio Ruisi was the scientific coordinator of the school, while the lecturers were: *Prof. Massimo Costa; Prof. Maria Serena Chiucchi; Prof. Antonio Parbonetti; Prof. Mario Minoja; Prof. Andrea Melis; Prof. Massimo Picone; Prof. Sonia Quarchioni.*

AWARDS

- **Award for the best Master's Thesis on the topic of Organised Crime Infiltration within Organisations.** In the context of the national ACISCO project, an acronym that stands for "Clinical Analysis of Organisations Subjected to Organised Crime", I took part in an economic competition, where there were three prizes to be awarded to the best study submitted on the topic of OC infiltration in the legal economy. I won the first prize, on January 16 (2024), at the Law Department of the University of Catania, through my dissertation entitled: "*Criminal infiltration within firms: prognostic evaluation of the judicial administrator between going concern and judicial liquidation*".

CONFERENCE OR WORKSHOP PRESENTATIONS

- **Workshop Study Group organised by the Italian Society of Professors of Accounting and Business Administration entitled “Financial Reporting and Capital Markets” (15/11/24 – 2.30 p.m.).** During the conference, I presented the structure of my first thesis chapter. The title of my presentation was: *“Investigation Into the Loss of Legitimacy of Mafia-Infiltrated Organisations: a Qualitative Study in the Italian Context”*. According to the schedule of presentations, I was included in the Research Forum 1 at the University of Parma, in the Department of Economics and Management.
- **National Conference of the Italian Society of Professors of Accounting and Business Administration (13/09/24 - 9.15 a.m.), with the theme “Sustainable Development, Artificial Intelligence and Human Capital”.** During the conference, I presented a short paper entitled: *“The infiltration of organised crime within firms: the evolution of studies on predictive indicators in the Business, Management and Accounting (BMA) field”*. According to the schedule of presentations, I was included in the session “Financial Accounting, Firms and Accounting Professions” at the Polytechnic University of Marche, in the Department of Management.

ACADEMIC MEMBERSHIP

- European Accounting Association (EAA)
- Italian Society of Accounting and Business Administration Professors (SIDREA)

WORK EXPERIENCES

- **Trainee in an accounting, tax and corporate consultancy office, Studio Salemi (March 2021 – October 2023):** In my professional experience, I have utilised Profis and Seac software to facilitate the execution of organisations' tax obligations, encompassing the processes of electronic invoicing and VAT declarations. I also prepared income tax filings for individuals and firms (e.g. models 730), calculated local taxes (e.g. IMU) and serviced clients to prepare the necessary documents to benefit from the fiscal bonuses granted by the Italian state (e.g., SuperBonus 110%).

My responsibilities extended to preparing business plans to apply for state aid for the establishment of a new organisation (“Resto al Sud”). I also assisted the accountant in the procedures for closing the balance sheet and its correct interpretation for the purpose of correct strategic and management advice.

- **Traineeship at the Finance and Credit Department, Department of Economy, Sicilian Region (March 2023 – June 2023):** During my experience within the Staff 1, I engaged in departmental planning and programming, internal management control, and helped draft documentation for the “2023-2025 Integrated Activity and Organization Plan” (P.I.A.O.), focusing on transparency and anti-corruption measures.

PH.D. COURSES

- **“Publishing in Accounting, Management & Organization (AMO) research”** (University of Palermo, December 2023). In the course, we understood the differences between qualitative and quantitative research in accounting, management and organisation field. At the conclusion of the course, we performed refereeing activities for scientific articles in the field of management as if we were in the position of journal reviewers;
- **“Statistical Methods for Text Mining in R”** (University of Palermo, March 2024). In the course, we understood how we can apply text mining techniques through the statistical software R in order to understand how to implement it in our research project;
- **“R for Biodiversity”** (University of Palermo, March 2024). In the course, we understood the main functions and practical uses of the statistical software R, and reviewed the notions of descriptive statistics. At the end of the course, we did a report where we analysed the impact of economic and demographic variables on CO2 emission levels with a comparative statistical analysis between developing and developed countries;
- **“Theories and recent trends in banking and disclosure studies”** (University of Palermo, May 2024). During the course, we understood the latest developments in the branch of study of banking scholars. Furthermore, we analysed the techniques that were used from a methodological point of view, and we comprehended how these techniques could be useful in our research project. In conclusion of the course, I did the refereeing activity as if I were a reviewer of a journal whose focus is the study of banking companies;
- **“English for Academic Purposes”** (University of Palermo, June 2024). In the course, we understood how to speak in English when presenting our papers at international conferences.

Starting with operational tips to improve English language speaking skills, we understood how to create a clear and concise presentation on the topic being presented during a conference. In conclusion, we presented our own ongoing paper as if we were at an international conference;

- **“Theorizing in Accounting, Management & Organization (AMO) research”** (University of Palermo, July 2024). In the course, we understood how to develop a theoretical framework within AMO studies. Furthermore, we understood how to develop a literature review using different techniques. In the end of the course, we presented our own research paper developing our theoretical framework in line with our research projects;
- **“Dynamic Connectedness”** (University of Palermo, September 2024). In the course, we understood the vector autoregressive model and the concepts of impulse response function and forecast error variance decomposition. Then, we focused on the connectedness analysis proposed by Diebold & Yilmaz (2012, 2014).
- **“Methodology of Research in Business Disciplines”** (University of Palermo, November & December 2024). The course explored the epistemology and theory of knowledge of business disciplines, as well as the main research methods used in these disciplines. Finally, the history of Italian accounting was discussed. The final objective of the course is to conduct a literature review of the most widely used modern methodologies in the field of accounting and management.

LANGUAGE

Italian: Native

English: Level B2 (<https://best.it/verify/Y6EAKKEZBT>), May 2021.

I authorise the processing of my personal data present in my CV pursuant to art. 13 legislative decree 30 June 2003 n. 196 - “Personal data protection code” and art. 13 GDPR 679/16 - “European Regulation on the Protection of Personal Data”.

Marco Salemi

Palermo, 13/01/25