

## MAURICIO M CODESSO

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### Current Position

Post-Doc in Account Information System – Rutgers Business School

### Education

University of Santa Catarina, Ph.D., Business Administration	2014 - 2018
University of Santa Catarina, Master of Accountancy	2012 - 2014
Uniasselvi, MBA with emphasis in Costs Management and Finance	2009 - 2012
Ifes CNEC, Bachelor of Accounting	2005 - 2009

### Refereed Journal Articles

Codesso, M.M., Silva, P.C., Lunkes, R.J. Continuous Audit Model: Data Integration Framework. *Revista de Contabilidade Contemporanea* v. 15 n 34, 2018

Codesso, M.M.; Lunkes, R.J. Disclosure of Budgeting Planning, Execution and Control Practices: A Survey on Brazilian Public Ports. *BASE* v. 13, p. 65-78, 2016.

Codesso, M.M.; Thamires, T. Budgeting Practices at Food Distribution Company. *Revista da Unifebe*, n 17, p 33-50, 2016.

Codesso, M. M.; Lyrio, M.V.L; Lunkes, R. J.; Pinto, H. M. Budgeting Practices Applied to Supermarket in the State of Santa Catarina, Brazil. *Business Management Review (BMR)*, v. 4, p. 585-595, 2015.

Teixeira, B.; Codesso, M. M. ; Lunkes, R. J. . Budgetary Balance Under Agency Theory Perspective. *Connexio - Revista Científica da Escola de Gestão e Negócios*, v. 5, p. 155-171, 2015.

Silva, T. L.; Suave, R.; Codesso, M. M.; Lunkes, R. J. Capital Budget Practices: A Study at Water and Sanitation Companies Listed at Bovespa. *Planejamento e Políticas Públicas*, v. 47, p. 179-202, 2014.

Lyrio, M.V.L.; Melo, V.S.; Codesso, M.M.; Lunkes, R.J. Performance-Based Budgeting: an analysis of the relationship between performance and allocation of resources in actions in the budget of a Federal Institution of Higher Education. *Revista Gestao Universitaria na America Latina - GUAL*, v. 7, p. 148, 2014.

Lunkes, R. J.; Codesso, M. M.; Ripoll Feliu, V. Budget Practices: A Study In The Ports of South of Brazil. *Contabilidad y Negocios*, v. 9, p. 41-57, 2014.

Codesso, M. M.; Lunkes, R. J.; Suave, R. Budget Practices Applied in Hotels in Brazil: A Study in Balneário Camboriú - SC. *Turismo: Visão e Ação*, v. 15, p. 279, 2013.

Suave, R.; Lunkes, R. J.; Codesso, M. M. Analysis of the Characteristics of Scientific Production on Budget at Brazilian Journals. *Revista de Administração e Negócios da Amazônia*, v. 5, p. 85-102, 2013.

Suave, R.; Codesso, M. M.; Pinto, H. M.; Vicente, E. F. R.; Lunkes, R. J. Disclosure of Contingent Liabilities from Companies at Bmf&Bovespa. *Revista da UNIFEFE*, v. 1, p. 1-17, 2013.

Codesso, M. M. Relationship Between the Goodwill of Shares and Corporate Governance of Brazilian Listed Companies. *Revista da Unifebe*, v. 11, p. 1-15, 2012

### **Papers under Review**

Codesso, M.M., Silva, P.C., Pereira da Silva, M.A. xAudit: Audit Representation on XBRL-based Docs Submitted to *International Journal On Advances in Software*

### **Workshops**

Codesso, M.M, Moffitt, K. (2018). Text Mining Workshop. *Presented at III Colóquio sobre Contabilidade Pública e Análise de Dados*, Rio de Janeiro, Brazil.

Codesso, M.M, Moffitt, K. (2017). An Explanation of Neural Networks and an Implementation in TensorFlow. *Presented at 41<sup>th</sup> World Continuous Auditing & Reporting Symposium*, Huelva, Spain.

### **Presentations**

Codesso, M.M. (2018). Audit Data Integration. *Presented at AAA Anual Meeting*, Rio de Janeiro, Brazil.

Codesso, M.M. (2018). Audit Data Integration. *Presented at III Colóquio sobre Contabilidade Pública e Análise de Dados*, Rio de Janeiro, Brazil.

Codesso, M.M. (2018). Interactive Data Visualization. *Presented at 8<sup>th</sup> Conferência Brasileira de Contabilidade e Auditoria Independente*, São Paulo, Brazil.

Codesso, M.M. (2018). Continuous Audit Model: Data Integration Framework. *Presented at 42<sup>th</sup> World Continuous Auditing & Reporting Symposium*, Florianópolis, Brazil.

Codesso, M.M. (2018). Prioritizing and Classifying 8-K Information Using XGBoost. *Presented at The Second Annual Special Topics in Strategic and Emerging Technologies in Accounting Conference: Text Analytics in Accounting*. New York, NY.

Codesso, M.M. (2017). Proposal of Continuous Audit Model Data Integration Framework. *Presented at DataAmplified XBRL Conference*, Paris, France.

Codesso, M.M. (2017). Securities & Exchange Commission of Brazil Risk Audit Index. *Presented at 40<sup>th</sup> World Continuous Auditing & Reporting Symposium*, Newark, NJ.

Codesso, M.M. (2017). Proposal of Continuous Audit Model Data Integration Framework. *Presented at ICIW 20th International Conference on Internet and Web Applications and Services*, Venice, Italy.

Codesso, M.M. (2016). Continuous Auditing and Continuous Monitoring in Public Sector. *Presented at 36<sup>th</sup> World Continuous Auditing & Reporting Symposium*, Sao Paulo, Brazil.

Codesso, M.M. (2015). Disclosure of Budgeting Planning, Execution and Control Practices: A Survey on Brazilian Public Ports. *Presented at 9<sup>th</sup> Congresso Iberoamericano de Contabilidad de Gestión*, Florianópolis, Brazil.

Codesso, M.M. (2014). Budget Practices Applied to Hotel Industry: A Case Study at Hotels from Sao Paulo. *Presented at 5<sup>th</sup> Congresso UFSC de Controladoria e Finanças*, Florianópolis, Brazil.

Codesso, M.M. (2014). Risk Analysis Practices in Investment Projects: A Survey of State-Owned Banks. *Presented at 5<sup>th</sup> Congresso UFSC de Controladoria e Finanças*, Florianópolis, Brazil.

Codesso, M.M. (2014). Budgeting Practices Applied to Supermarket in the State of Santa Catarina, Brazil. *Present at 8<sup>th</sup> Congresso Iberoamericano de Contabilidad de Gestión*. Medellin, Colombia.

Codesso, M.M. (2013). Capital Budget Practices: Water and Sanitation Companies Listed at Bovespa. *Presented at VII Congresso ANPCONT*, Fortaleza, Brazil.

Codesso, M.M. (2013). Practices of Control and Evaluation of Performance on the Budgeting Process: A Study in State-Owned Banks of Brazil. *Presented at XX Congresso Brasileiro de Custos*, Uberlandia, Brazil.

Codesso, M.M. (2012). Budget Practices Applied In Hotels In Brazil: A Study In Balneário Camboriú – SC. *Presented at XIX Congresso Brasileiro de Custos*, Bento Gonçalves, Brazil.

### **Book Chapters**

“Application of Text Mining in Accounting and Finance Research” with Kevin Moffit. *Forthcoming*

### **Teaching Experience**

Rutgers Business School (Fall 2018)

Professor for Account Information System Ph.D. program in Special Topics in Accounting – Decoding of Textual Corporate Communications in which students will learn the literature and techniques needed to incorporate unstructured text into your research and given hands-on in coding in python and implement text mining on real data.

IFES – Instituto Cenecista Fayal (2014- 2016) – rating 4.86 of 5.00

Assistant Professor for undergraduate accounting course in Controlling and Finance in which students were taught the theoretical principles for Controlling and Financial Management and subsequently given hands-on experience in implementing a complex data visualization system using tools such as Tableau and other BI systems. The class project and individual assignment represent the capstone experience of the course.

UNIFEBE – University of Centre of Brusque (2016) - rating 4.31 out of 5.00

Professor for MBA of accounting course in Corporate Governance. Students were presented the theoretical principals for governance. Students integrated their learning during group projects which were mainly case study-based.

University of Santa Catarina (2014-2015) – no course evaluation

Teaching Fellow, “Controlling and Finance” for Undergrad Course Fall 2014 and Fall 2015, professor Rogério João Lunkes. With full responsibility for all course preparation, delivery, and evaluation. Course topics included Controlling principals and real business problems. Students also conducted original research on topics of their choice and presented them to class.

FGV - Fundação Getúlio Vargas (2016) – no course evaluation

Teaching Fellow, “Data Analytics & Continuous Auditing” – master’s course at FGV Brazil Fall 2016, professor Miklos Vasarhelyi. in which I presented an introduction to analytics and data visualization analysis using R. Students were provided with a real dataset and implemented exploratory data analysis, using several statistical methods and visualizations techniques.

### **Professional Experience**

2006 – 2017 Senior Implementation Consultant SENIOR SISTEMAS S.A - Santa Catarina – BR  
Worked developing and implementing software for Human Resource Management and ERP systems. Designed and implemented projects with clients. Created data warehouses for BI Solutions and integrated them with third-party software.

### **Other Education**

Udacity – Deep Learning Nanodegree Foundation	USA - 2017
Beijing Normal University, Strategy and Marketing for Emerging Countries	China - 2016
University of La Verne, Advanced Topics in Business Strategy	USA - 2015
IBS-SP, Project Management	Brazil - 2014

### **Honors and Awards**

2017 Best Paper Award, International Conference on Internet and Web Applications and Services

2015 Outstanding Performance Award, University of La Verne and IBS - International Business School

2013 Best Paper Award 2<sup>nd</sup> place, Congresso Brasileiro de Custos

### **Scholarships**

CAPES - Coordenação de Aperfeiçoamento de Pessoal de Nível Superior, International Exchange Ph.D. program scholarship for academic merit (2017-2018)

CAPES - Coordenação de Aperfeiçoamento de Pessoal de Nível Superior, Ph.D. degree full scholarship for academic merit (2014-2017)

Beijing Normal University, Executive Program full scholarship for academic merit (2016)

University of La Verne, Executive Program scholarship for academic merit (2015)

CAPES - Coordenação de Aperfeiçoamento de Pessoal de Nível Superior, Master’s degree full scholarship for academic merit (2013-2014)