

MAURICIO M CODESSO

Rutgers Business School, 1 Washington Street, Newark, NJ 07102
PHONE: 973-563-5525 • EMAIL: mmcodesso@gmail.com • WEBPAGE: mauriciocodesso.com

Education

University of Santa Catarina, School of Business; PhD, Business Administration	2014 - 2018
Rutgers University, Rutgers Business School; Exchange Program	2017 - 2018
University of Santa Catarina, School of Business; Master of Accountancy	2012 - 2014
Uniassevi, School of Business; M.B.A Costs Management and Finance	2009 - 2012
Ifes CNEC, School of Business; Bachelor of Accounting	2005 - 2009

Complementary 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

Refereed Journal Articles

- 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. DOI: <http://dx.doi.org/10.4013/base.2016.131.05>
- 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. DOI: <http://dx.doi.org/10.5007/1983-4535.2014v7n1p148>
- 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. DOI: <http://dx.doi.org/10.14210/rtva.v15n2.p279-294>

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&Fbovespa. *Revista da UNIFEFE*, v. 1, p. 1-17, 2013.

Codesso, M. M. Relationship Between The Goodwill Of The Shares And The Corporate Governance Of Brazilian Publicly Traded Companies. *Revista da Unifebe*, v. 11, p. 1-15, 2012

Paper under Review

Codesso, M.M., Silva, P.C., Lunkes, R.J. Continuous Audit Model: Data Integration Framework. *Submitted to Resvista de Contabilidade Contemporanea*

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*

Working in Progress

“Semi-Supervised Model To Improve The Detection Of Audit Exceptions” with Ting Sun and Miklos Vasarhelyi (Data Preparation). *Proposed submission to Journal of Information Systems*.

“Prioritizing and Classifying 8-K Information Using XGBoost” with Jamie Freiman and Miklos Vasarhelyi (Final Revision). *Proposed submission to Journal of Emerging Technologies in Accounting*.

“Model Development for Audit trail and Tax Conciliation Brazilian Telecom” with Miklos Vasarhelyi and Qiao Li (Data analysis).

“Risk Based Audit index for C.V.M (Brazilian S.E.)” with Miklos Vasarhelyi and Leide de Souza (Data preparation)

“Latency Condition Equity Brazilian Stock Exchange” with Miklos Vasarhelyi (Data analysis)

Workshops

Codesso, M.M, Moffitt, K. (2017). Workshop: An explanation of neural networks and an implementation in TensorFlow. *Presented at 41th World Continuous Auditing & Reporting Symposium*, Huelva, Spain.

Presentations

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

Codesso, M.M. (2017). Securities & Exchange Commission of Brazil Risk Audit Index. *Presented at 40th 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 36th 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 9th Congresso Iberoamericano de Contabilidad de Gestión*, Florianópolis, Brazil.
- Codesso, M.M. (2014). Budget Practices applied at hotel industry: a case study at hotels from Sao Paulo. *Presented at 5th Congresso UFSC de Controladoria e Finanças*, Florianópolis, Brazil.
- Codesso, M.M. (2014). Risk Analysis Practices in Investment Projects: A survey at state owned banks. *Presented at 5th 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 8th 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 budget process: a study in state owned banks of Brazil. *Presented at XX Congresso Brasileiro de Custos*, Uberlândia, 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.

Teaching Experience

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

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 as Tableau and other BI systems. The class project and complex individual assignment represent the capstone experience of the course.

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

Professor for MBA of accounting course in Corporate Governance and Controller. Students were presented to the theoretical principals for governance. Students get to integrate their learning in the group project in which they resolve case studies problems

Non-evaluated Teaching Fellow Appointments

Teaching Fellow, “Controlling and Finance” – Undergrad Course – Fall 2014 and Fall 2015, professor Rogério João Lunkes.

Teaching Fellow, “Data Analytics & Continuous Auditing” – master’s course at FGV Brazil Fall 2016, professor Miklos Vasarhelyi

Instructor for a Master of Accountancy course in Data Analytics & Continuous Auditing in which I presented introduction to analytics and data visualization analysis using R.

Professional Experience

2006 – 2017 Senior Implementation Consultant SENIOR SISTEMAS S.A - Santa Catarina – BR
Worked developing and implement software for Human Resource Management and ERP systems.
Designing and implementing projects with clients. Creating data warehouse for BI Solutions and integrations with third-party software.

Honors and Awards

2017 Best Paper Award, International Conference on Internet and Web Applications and Services
2015 Outstanding Performance, University of La Verne and IBS - International Business School
2013 Best Paper Award 2nd 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)

References

Miklos A. Vasarhelyi
KPMG Distinguished Professor of AIS
Rutgers Business School
Accounting & Information Systems
miklosv@rutgers.edu

Kevin C. Moffitt
Assistant Professor
Rutgers Business School
Accounting & Information Systems
kevin.moffitt@business.rutgers.edu

Rogério João Lunkes
Associate Professor of Accounting
University of Santa Catarina
Florianopolis – Brazil
rogerio.lunkes@ufsc.br