

# Celliane Ferraz Pazetto

Madrid, Spain

---

**About me:** Ph.D. in Accounting (2024) | **Nationality:** Brazilian

**Interests:** Financial and cost accounting; planning and controllership; management accounting

## PROFESSIONAL AND ACADEMIC SUMMARY

---

I am a Certified Public Accountant in Brazil. Over the past 7 years, I have dedicated myself to academic research in managerial accounting with a quantitative approach. On the 25<sup>th</sup> of March of 2024, I will earn my Ph.D. in Accounting from Universidade Federal de Santa Catarina (UFSC), Brazil, with a doctoral stay as a visiting scholar and researcher at Universidad Autónoma de Madrid. My doctoral dissertation focuses on the effects of reward system design, particularly forms of incentives as bonuses division affect team commitment, simulated through laboratory experiments. My professional experience includes internships in accounting offices during my studies, and mainly as auditing analyst at the Tribunal de Contas de Santa Catarina. I was awarded with full-time scholarships from the Brazilian Ministry of Education during my master's and Ph.D. years. My papers have been cited 80 times (Google Scholar).

I highlight that my research background has honed my analytical, quantitative problem-solving, communication, and presentation skills, enhanced my understanding of research methodologies, and my ability to work collaboratively in all the projects. Having lived in four countries, I am enthusiastic about taking the next steps of my professional career in Europe.

## EDUCATION

---

[2019 – 2024] **Doctorate in Accounting at Universidade Federal de Santa Catarina**

Business and Socioeconomics Faculty

Title: “**Reward systems and commitment to team goals: The role of goal difficulty and the need to belong to the team**”. Supervised by: Prof. Ph.D. Ilse Maria Beuren and Prof. Ph.D. Jacobo Gómez-Conde

[2022 – 2024] **Visiting Ph.D. and Researcher at Universidad Autónoma de Madrid**

Accounting and Management Department

Supervised by: Prof. Ph.D. Jacobo Gómez-Conde

[2017 – 2019] **Master’s in Accounting** (1<sup>st</sup> of the class: GPA 9,54) **Universidade Federal de Santa Catarina**

Title: "Management Control Systems and interorganizational identification for companies’ cooperation with its technological park”. Supervised by: Prof. Ph.D. Ilse Maria Beuren

[2013 – 2016] **Bachelor’s Degree in Accounting** (top 5%: GPA 8,5). **Universidade Federal de Santa Catarina**

Title: “Performance and return on investment of franchisees”. Supervised by: Prof. Ph.D. Ilse Maria Beuren

## PROFESSIONAL EXPERIENCE

---

[2022 – 2023] **Visiting Researcher at Universidad Autónoma de Madrid**, Contabilidad y Gestión

[2017 – 2022] **Teaching experience in undergraduate courses at the Department of Accounting at Universidade Federal de Santa Catarina, Faculty of Business and Socioeconomics (Brazil)**

Teaching internships and replacement short-time contracts of these courses:

- Accounting Information Systems (72h)

- Accounting (72h)

- Cost Accounting Analysis (144h)

- Managerial Accounting (72h)

- Controlling (72h)

Average grade: 9.8.

[2017 – 2023] **Worked under a full-time scholarship as an investigator and researcher**, contributing to scientific development of Brazil under CAPES sponsorship (Federal Council of the Ministry of the Education Brazil):

**Universidade Federal de Santa Catarina**

Scholarship sponsored by the Ministry of the Education during 2 years of master's and 5 of Ph.D.

Research topics: accounting and managerial control; control systems design and use; performance measurement systems.

[2014 – 2016] **Full-time internship in State's auditing and auditing of the Governor's accounts**

**Tribunal de Contas do Estado de Santa Catarina - TCE**

Technical experience with external auditing and methodologies of control (e.g. COSO).

**ACCOUNTING INTERN**

**Florianópolis, Brazil**

**Short-time internships in several accounting offices associated to UFSC during undergraduate years [2013-2017]**

- Performed various accounting functions, including normative accounting, regulatory compliance, and tax.
- Conducted in-depth analysis of financial records, contracts, and control of payments.
- Supported with monthly closing topics, prepared bookings, balanced the accounts, and supported quarterly tax declarations.

**VOLUNTEER**

**Florianópolis, Brazil**

**UFSC & State's Treasury and Ministry of Finance, Tax and Accounting Assistance Program [2013-2017]**

- Assisted community members facing challenges with tax filing and declarations, offered accounting advice.

**MAIN PUBLICATIONS** <https://scholar.google.com.br/citations?hl=pt-BR&user=Mro0A7sAAA&user=Mro0A7sAAAAJ>

[2023] Empowering leadership for contextual performance: serial mediation of organizational support and commitment. DOI:10.1590/1413-2311.393.115928

[2023] Effects of budgetary participation on organizational commitment in credit cooperatives: intervention of psychological capital. DOI:10.1108/IJPPM-04-2022-0195

[2022] Control systems and interorganizational identification in technology parks cooperation. DOI:10.1590/1808-057x202113020

[2022] Antecedents of commitment to budgetary goals. DOI:10.1590/1982-7849rac2022200018.en

[2020] Influence of control systems and slack of time on process innovation. DOI:10.1590/1678-6971/eramr200147

[2020] Reflections of information sharing and collaborative innovation in the social responsibility of cooperatives. DOI:10.7819/rbgn.v22i2.4052

**WORKING PAPERS AND PAPERS SUBMITTED**

1. Pazetto, C.F.; Beuren, I.M.; Gomez-Conde, J. **Which reward system design promotes commitment to team goals and task performance: individual or group incentives?**
2. Pazetto, C.F.; Beuren, I.M. **Does the timeliness of information and trust promote interorganizational cooperation?**
3. Mannes, S.; Pazetto, C.F.; Beuren, I.M. **The use of management information in process innovation: effects of knowledge conversion through socialization.**

**RESEARCH PROJECTS FUNDED BY BRAZILIAN GOVERNMENT AND MINISTRY OF EDUCATION**

[2017 – 2024]

1. Coopetition, entrepreneurial behavior and managerial control systems: effects on innovation of startups in innovation ecosystems.
2. Performance measurement systems and intra-organizational behavior: implications of social exchanges and organizational resilience.
3. Reflections of enabling and coercive configurations of managerial control system on individual and organizational resilience mediated by changes arising from the incorporation of companies.
4. Reflections of information sharing on cooperative intra-organizational behavior and corporate social responsibility.
5. Management control systems and digital transformation in startups: implications for innovation.
6. Corporate risk management in inter-organizational relationships of Brazilian startups and spin-off companies.

## LANGUAGES

---

**Portuguese** (native language); **English** (proficient: C1 in IELTS); **Spanish** (fluent); **French** (intermediate)

## IT PROFICIENCY AND TECHNICAL SKILLS

---

Google Tools, VBA, SQL, MS Excel, and Survey design and analysis. Additionally, I have experience with Power BI, SPSS, and SmartPLS. While I have intermediate skills in Stata and am a beginner in R Statistics and at the design of experiments for research in social sciences. I have applied survey research methodologies in my publications and am currently gaining experience in experimental studies, including approximately 200 hours of relevant coursework from 4 different universities and it was recently used in my PhD dissertation. In terms of accounting-related skills, I have completed courses on ERPs, of taxes (such as IRPF and ISS), and some of IFRS and of internal control methodologies. Moreover, I have accumulated over 350 hours of quantitative and statistics analysis courses during the last years across various faculties, from finance to psychology, from five different universities.

## OUTREACH

---

- I have presented my Ph.D. dissertation at five doctoral colloquiums and forums over the past two years, in conferences in Brazil, the United States, and Spain.
- Throughout my academic journey, I have consistently remained engaged, as a class delegate and student representative for doctoral and master's students.
- Alongside with the scholarship funding that I have received for the last seven years, I got some awards and recognitions of my papers in several conferences.
- Collaborating with co-authors our research has received five awards for best papers at Brazilian conferences, including the SEMEAD Award 2018 for Best Paper in Environmental Management, the 2018 Award for Best Paper in Controlling and Management Accounting at the XII ANPCONT, the ANPCONT Award 2019 for Best Paper in Controlling and Management Accounting, and the USP Finance Conference of 2020 Award for Best Paper in Management Accounting.
- My interest in my studies and seizing opportunities presented in my life has been longstanding; at the age of 17, I relocated abroad and completed my high school education in Belgium through the Rotary Youth Exchange program.