INTEGRATING PERFORMANCE MANAGEMENT AND ENTERPRISE RISK MANAGEMENT SYSTEMS
This page intentionally left blank
This book is the result of a common effort and a common research pathway of the two authors, which started as master students and continued along the pathway of their PhD and subsequent academic career. There are, therefore, a number of people, too many to be listed without risking boring the reader, to whom the authors owe extreme gratitude and who were highly influential to their personal and scientific growth and maturation.

Nevertheless, also considering that this book has been realized over a period of worldwide crisis and danger due to the COVID-19 pandemic spread and that it required time and dedication to be taken away from our affections, this time our heartfelt dedication is to those we love most, Federica who is already here and Eleonora who is about to arrive.

Naples, January 7, 2022

Rosanna Spanò and Claudia Zagaria
This page intentionally left blank
CONTENTS

Introduction 1


3. Integrating Performance Management and Enterprise Risk Management Systems 69

Conclusions 93

Index 97