

Mauricio Mello Codesso

Assistant Teaching Professor of Accounting

D'Amore-McKim School of Business, Northeastern University | Boston, MA

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Academic Profile

Accounting scholar and educator specializing in accounting information systems, auditing analytics, artificial intelligence in accounting, text mining, and data-driven managerial decision making. Research examines how digital technologies and analytics reshape accounting, auditing, managerial control, and platform-based business contexts. Teaching spans accounting analytics, managerial accounting, information systems, business intelligence, and data visualization.

Academic Appointments

Northeastern University, D'Amore-McKim School of Business | Boston, MA | July 2021–present

Assistant Teaching Professor of Accounting

Northeastern University, D'Amore-McKim School of Business | Boston, MA | January 2020–June 2021

Visiting Professor of Accounting

Federal University of Santa Catarina | Brazil | April 2019–December 2019

Visiting Professor of Accounting

Rutgers Business School | Newark, NJ | April 2018–April 2019

Postdoctoral Researcher in Accounting Information Systems; Part-Time Lecturer

Instituto Fayal de Ensino Superior | Brazil | March 2014–March 2016

Assistant Professor of Accounting; Part-Time Lecturer

Education

University of Santa Catarina, Ph.D. in Business Administration, 2018

University of Santa Catarina, Master of Accountancy, 2014

Uniasselvi, MBA in Management Accounting and Finance, 2012

IFES CNEC, Bachelor of Accounting, 2009

Research Areas

Accounting Information Systems; Emerging Technologies in Accounting; Artificial Intelligence and Machine Learning; Continuous Auditing; Data Analytics; Text Mining; Managerial Accounting

Referred Journal Publications

Codesso, M. M., Hoitash, R., & Hoitash, U. (2026). Textual financial data repository for machine learning, artificial intelligence, and textual analyses: Major sections from 10-K, 10-Q, and financial statement notes extracted using shared Python code. *Journal of Information Systems*. <https://doi.org/10.2308/ISYS-2024-084>.

- Lunkes, R. J., **Codesso**, M., da Rosa, F. S., Mendes, A. C., & Costa, G. D. (2026). How managers' perceptions of online reviews enhance digital innovation in hotels: The role of technological opportunism. *International Journal of Hospitality Management*, 133, 104416. <https://doi.org/10.1016/j.ijhm.2025.104416>.
- Lunkes, R. J., Deggau, L. P., **Codesso**, M., da Rosa, F. S., & Monteiro, J. (2025). The influence of online reviews and hotel digital responsibility on ESG practices and sustainability performance. *International Journal of Contemporary Hospitality Management*, 37(11), 3729–3747. <https://doi.org/10.1108/IJCHM-12-2024-1972>.
- Codesso**, M. M. (2025). Artificial intelligence transforms accounting information systems worldwide. *Revista Catarinense da Ciência Contábil*, 24(2). <https://doi.org/10.16930/2237-7662202536441>.
- Alotaibi, E. M., Issa, H., & **Codesso**, M. (2025). Blockchain-based conceptual model for enhanced transparency in government records: A design science research approach. *International Journal of Information Management Data Insights*, 5(1), 100304. <https://doi.org/10.1016/j.jjime.2024.100304>.
- Rosa, F. S., Lunkes, R. J., **Codesso**, M., Mendes, A. C. A., & Costa, G. D. (2025). Effects of green innovation ecosystem coopetition, environmental management practices, and digital innovation on carbon footprint reduction. *International Journal of Contemporary Hospitality Management*, 37(3), 722–739. <https://doi.org/10.1108/IJCHM-01-2024-0021>.
- Duan, H. K., Vasarhelyi, M. A., & **Codesso**, M. (2025). Integrating process mining and machine learning for advanced internal control evaluation in auditing. *Journal of Information Systems*, 39(1), 55–75. <https://doi.org/10.2308/ISYS-2022-028>.
- Rosa, F. S. da, Lunkes, R. J., Schäfer, J. D., & **Codesso**, M. M. (2025). Digital innovation for food waste reduction in hotels: The complementary effect of digital capabilities and innovation ecosystem coopetition. *Journal of Sustainable Tourism*, 33(10), 2225–2239. <https://doi.org/10.1080/09669582.2024.2438233>.
- Duan, H. K., Vasarhelyi, M. A., **Codesso**, M., & Alzamil, Z. (2023). Enhancing government accounting information systems using social media information: An application of text mining and machine learning. *International Journal of Accounting Information Systems*, 48, 100600. <https://doi.org/10.1016/j.accinf.2022.100600>,
- Codesso**, M., de Freitas, M. M., Wang, X., de Carvalho, A., & da Silva Filho, A. A. (2020). Continuous audit implementation at Cia. Hering in Brazil. *Journal of Emerging Technologies in Accounting*, 17(2), 103–118. <https://doi.org/10.2308/JETA-2020-006>.
- de Freitas, M. M., **Codesso**, M., & Augusto, A. L. R. (2020). Implementation of continuous audit on the Brazilian Navy payroll. *Journal of Emerging Technologies in Accounting*, 17(2), 157–171. <https://doi.org/10.2308/JETA-2020-047>
- Codesso**, M. M., Silva, P. C., & Lunkes, R. J. (2018). Continuous audit model: Data integration framework. *Revista de Contabilidade Contemporânea*, 15(34), 144–163. <https://doi.org/10.5007/2175-8069.2018v15n34p144>

Additional Refereed Journal / Earlier Career Publications

- Sallaberry, J. D., Flash, L., & **Codesso**, M. M. (2019). Signaling inconsistencies from the declared patrimony of politicians in Brazil: Application of Newcomb-Benford. *Revista Evidenciação Contábil & Finanças*, 7(3).
- Rodrigues, C. K. S., Silva, P. C., & **Codesso**, M. M. (2019). A proposal to automate the public budgetary and financial management of Brazil through the blockchain/Bitcoin system. *Revista de Sistemas e Computação*, 8, 315–329.
- Codesso**, M. M., & Lunkes, R. J. (2016). Disclosure of budgeting planning, execution, and control practices: A survey on Brazilian public ports. *BASE*, 13, 65–78.
- Codesso**, M. M., & Thamires, T. (2016). Budgeting practices at a food distribution company. *Revista da Unifebe*, 17, 33–50.
- Codesso**, M. M., Lyrio, M. V. L., Lunkes, R. J., & Pinto, H. M. (2015). Budgeting practices applied to supermarkets in Santa Catarina, Brazil. *Business Management Review*, 4, 585–595.
- Teixeira, B., **Codesso**, M. M., & Lunkes, R. J. (2015). Budgetary balance under an agency theory perspective. *Connexio - Revista Científica da Escola de Gestão e Negócios*, 5, 155–171.
- Silva, T. L., Suave, R., **Codesso**, M. M., & Lunkes, R. J. (2015). Capital budget practices: A study at water and sanitation companies listed on Bovespa. *Planejamento e Políticas Públicas*, 43, 179–202.
- Lyrio, M. V. L., Melo, V. S., **Codesso**, M. M., & Lunkes, R. J. (2014). Performance-based budgeting: An analysis of the relationship between performance and resource allocation in the budget of a federal institution of higher education. *Revista Gestão Universitária na América Latina*, 7, 148–168.
- Lunkes, R. J., **Codesso**, M. M., & Ripoll Feliu, V. (2014). Budget practices: A study in the ports of southern Brazil. *Contabilidad y Negocios*, 9, 41–57.
- Codesso**, M. M., Lunkes, R. J., & Suave, R. (2013). Budget practices applied in hotels in Brazil: A study in Balneário Camboriú, SC. *Turismo: Visão e Ação*, 15, 279–294.
- Suave, R., Lunkes, R. J., & **Codesso**, M. M. (2013). Analysis of the characteristics of scientific production on budgeting in Brazilian journals. *Revista de Administração e Negócios da Amazônia*, 5, 85–102.
- Suave, R., **Codesso**, M. M., Pinto, H. M., Vicente, E. F. R., & Lunkes, R. J. (2013). Disclosure of contingent liabilities from companies at BMF&Bovespa. *Revista da Unifebe*, 1, 1–17.
- Codesso**, M. M. (2012). Relationship between the goodwill of shares and corporate governance of Brazilian listed companies. *Revista da Unifebe*, 11, 1–15.

Manuscripts Under Review

From Prompting to Protocols: Enhancing Auditing with Large Language Models via the Model Context Protocol. *International Journal of Accounting Information Systems*.

The Interplay of AI Technologies and Eco-Control Systems on Environmental Performance and Corporate Social Responsibility. *Accounting, Auditing & Accountability Journal*.

Information Signal Processing in Digital Transformation: How Platform-Based Customer Feedback and Digital Capacity Shape External Knowledge Search. *International Journal of Information Management*.

Turning Business Analytics into Customer Value: The Coordinating Role of Enabling Formalization in Social CRM. *International Journal of Hospitality Management*.

Governing Agentic Generative AI as Strategic Actors: Extending Information Governance Theory for Agentic Information Systems. *Journal of Strategic Information Systems*.

Conferences / Workshops / Seminar

The 1st Rutgers Accounting PhD Program Alumni Conference, Newark, NJ, “*Governing agentic generative AI as strategic actors: extending information governance theory for agentic information systems*”, 2026

European Accounting Association (EAA) Annual Congress, Prague, Czech Republic, “*Customer Sentiment, Sustainability Management Controls and AI Augmentation: Implications for Corporate Social Responsibility and Firm Performance*”, 2026.

70th World Continuous Auditing & Reporting Symposium (WCARS), Sevilla, Spain, “*Governing agentic generative AI as strategic actors: extending information governance theory for agentic information systems*”, 2026

69th World Continuous Auditing & Reporting Symposium (WCARS), Newark, NJ, “*AI Enhanced Data Storytelling*”, 2025

American Accounting Association (AAA) Annual Meeting, Chicago, IL, “*From Prompting to Protocols: Enhancing Auditing with Large Language Models via the Model Context Protocol*” 2025.

American Accounting Association (AAA) Annual Meeting, Chicago, IL, “*The influence of online reviews and hotel digital responsibility on ESG practices and sustainability performance*” 2025.

American Accounting Association (AAA) Annual Meeting, Washington, DC, “*The influence of online reviews and hotel digital responsibility on ESG practices and sustainability performance*” 2024.

American Accounting Association (AAA) Annual Meeting, Denver, CO , “*The influence of online reviews and hotel digital responsibility on ESG practices and sustainability performance*” 2023.

IV Colóquio sobre Contabilidade Pública e Análise de Dados, Rio de Janeiro, Brazil, “An Explanation of Neural Networks and an Implementation in TensorFlow”, 2019

45th World Continuous Auditing & Reporting Symposium, Salvador, Brazil, “*Financial Data Visualization*”, 2018

XX Congresso Brasileiro de Custos, Uberlandia, Brazil, “*Practices of Control and Evaluation of Performance on the Budgeting Process: A Study in State-Owned Banks of Brazil*”, 2013

XIX Congresso Brasileiro de Custos, Bento Gonçalves, Brazil, “*Budget Practices Applied In Hotels In Brazil: A Study In Balneário Camboriú – SC*”, 2012

Teaching Experience

Courses Taught at Northeastern University

Undergraduate Courses:

ACCT 2301 - Profit Analysis for Managers and Advisors (Core Course)

ACCT 3220 - Data Analytics for Advisory Services (Elective, Course Developer)

Graduate Courses:

ACCT 6440 - Accounting Analytics and Financial Accounting (AI MBA Program)

BUSN 6365 - Business Analytics

MGSC 6201 - Information System Technology

MGSC 6212 - Data Mining and Machine Learning for Business

MISM 6210 - Information Visualization and Dashboards for Business

BUSN 6296 - Introduction to Data Visualization for Business

Course Development:

BUSN 0303 - Applying AI in Business (AI Badge Module Developer)

Teaching Innovations:

Implementation of flipped classroom model across all courses

Development of AI-generated podcasts for course content

Creation of custom blockchain application for auditing education

Four teaching observations with "Exceeds Expectations" ratings

Professional Experience

2006 – 2017 Senior Software Consultant, SENIOR SISTEMAS S.A, Santa Catarina ,Brazil.

I worked on developing and implementing software for Human Resource Management and ERP systems and designed and implemented projects with clients. I have created data warehouses for B.I. Solutions and integrated them with third-party software.

Other Education

Beijing Normal University, Strategy and Marketing for Emerging Countries, China - 2016

University of La Verne, Advanced Topics in Business Strategy, USA - 2015

Honors and Awards

2023 Best Paper Award, Congresso Iberoamerica de Contabilidad, Spain

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

2015 Outstanding Performance Award, University of La Verne, USA

2013 Best Paper Award 2nd place, Congresso Brasileiro de Custos, Brazil

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)