

Tiziana Anna Ghiotto

Dottore Commercialista – Chartered Accountant

Work Experience

- **November 2022 to present** – Member Crisis and Corporate Restructuring Commission of the National Order of Chartered Accountants and Accounting Experts in Milan
- **April 2017 to April 2022** – Vice President of the Crisis and Corporate Restructuring Commission of the Order of Chartered Accountants and Accounting Experts in Milan
- **2007 to present** – Court-appointed Expert Real Estate Appraiser in criminal proceedings at the Ordinary Court of Milan and Palermo
- **2007 to present** - Court-appointed Judicial and Financial Administrator at the Ordinary Court of Milan and Palermo
- **2007 to present** – Court-appointed Technical Consultant in civil litigations at the Ordinary Court of Milan (over 30 proceedings)
- **2007 to present** – Expert Real Estate Appraiser appointed by companies for property tax assessments
- **2007 to present** – Sole Estate Administrator and Liquidator iure privatorum of Limited Companies
- **2007 to present** – Sole Arbitrator in arbitration proceedings pursuant to ex artt. 806 ss. c.p.c. - Regio Decreto 28 ottobre 1940, n. 1443 in G.U. 28 ottobre 1940
- **2007 to present** – Bankruptcy Trustee, Judicial Commissioner, Judicial Liquidator, providing assistance to insolvency proceedings at the Ordinary Court of Milan (over 60 proceedings)
- **2005 to 2010** – External Consultant to Credit Management Bank, in charge of recovering non-performing loans of Unicredit Group Capitalia
- **2006 to present** – Founding partner of Studio Comes, a firm of Chartered Accountants and Accounting Experts
- **1995 to present** – Private practice as a Chartered Accountant

Education

- Bachelor's degree in Business Administration, June 1993 – L. Bocconi University
- Degree in Legal Studies, February 2012 – University of Milan
- Bachelor's degree in Law, March 2017 – University of Bergamo

Professional Memberships

- **May 1995 to December 2007** – Member of the National Institute (or Order) of Chartered Accountants of Milan and Lodi
- **Since November 1999** – Member of the Board of Statutory Auditors
- **Since February 2007** – Enrolled in the Register of Technical Consultants at the Ordinary Court of Milan
- **Since January 2008** – Member of the National Institute of Chartered Accountants and Accounting Experts of Milan
- **Since 2009** – Enrolled in the Register of Bankruptcy Trustees at the Ordinary Court of Milan
- **Since 2016** - Enrolled in the register of Court- appointed administrators as Expert in Business Management
- **Since the Academic year 2017/2018** – Enrolled in the Register of Subject Matter Experts (Civil Procedural Law) at the University of Bergamo
- **Since the Academic year 2021/2022** – Enrolled in the Register of Subject Matter Experts (Public Law) at the Link Campus University
- **Since 2021** – Enrolled in the Register of Negotiated Composition Experts kept at the Chamber of Commerce, Industry, Agriculture and Crafts of Milan
- **Since 2021** - Enrolled in the Register of Court-appointed Experts in complex procurement procedures connected to the implementation of the NRRP (The National Recovery and Resilience Plan) at Regione Lombardia

Publications

- **Monograph**
 - Ghiotto T. A., 2022. "Business crisis and Insolvency procedural practices, jurisdiction and anti-jurisdiction". Pacini Giuridica
- **Journal articles**
 - Ghiotto T. A. "The new treatment of tax and contributory credits according to the Crisis and Insolvency Code". I Quaderni della Scuola di Alta Formazione. 2019
 - Ghiotto T. A. "Enterprise groups in the extraordinary administration of big companies". I Quaderni della Scuola di Alta Formazione, vol. 74, 2019, pp. 55-70
 - Giorgetti M., Ghiotto T. A. "Asset Allocation". Business Crisis and Insolvency Code, Comment on Legislative Decree of January 12, 2019. Pacini Editore, no 14, 2019, pp. 201-217
 - Giorgetti M., Ghiotto T. A. "Negotiated Judicial Liquidation". Business Crisis and Insolvency Code, Comment on Legislative Decree of January 12, 2019. Pacini Editore, no 14, 2019, pp. 229-237
 - Ghiotto T. A. "Business Continuity, safeguard and importance in management to create value". I Quaderni AIAF Online, vol. 165, no 165, 2015, pp. 19-32
 - Ghiotto T. A. "Profiles of Derivative Instruments Analyses". Press, vol.51, 2013, pp. 24-28

Presentations

- Business Crisis and Insolvency Law
 - Milano PerCorsi – Impresa Sociale May 5, 2021
 - Topic: Judicial Liquidation and Credit checking
 - Topic: Relationship between asset protection measures, real precautionary measures and judicial liquidation
- Business Crisis and Insolvency
 - Fondazione Commercialisti ODCEC Milano November 21, 2019
 - Topic: Procedures for Insolvency of Tax and Contributory Debts
 - Topic: Treatment of Tax and Contributory Credits in light of Circular n. 16 AdE of July 27, 2018
 - Topic: The report of the attester concerning the treatment of tax and contributory credits
 - Topic: The discipline of the groups and the unitary recovery plan
- Laws and regulations of the profession. Practical cases and operational updates
 - Fondazione Commercialisti ODCEC Milano November 15, 2018
 - Topic: Accounting ethics in business crisis management
- Legitimation and power of prosecutors in bankruptcy
 - Fondazione Commercialisti ODCEC Milano May 5, 2017
 - Topic: Current affairs and practices of insolvency procedures

Scientific Project Coordinator of Scientific Projects

- **Negotiated Composition Expert for business crisis solutions**, Order of chartered accountants and accounting experts
November 15, 2021 – January 24, 2022
- **Negotiated composition for business crisis solutions and new alternative solutions for bankruptcy. The Expert Negotiator and the role of the Board of Statutory Auditors**, Order of chartered accountants and accounting experts
November 4, 2021 – November 11, 2021
- **Business Crisis and Insolvency law**, University Dante Alighieri and Medalics Research Center
March 1, 2021 – June 7, 2021
- **Professional judicial custodians in charge of judicial sales**, University Dante Alighieri, Medalics Research Center and Milano Percorsi ADCCCA
November 19 – November 19, 2020
- **Business Crisis in public procedures**, Fondazione Commercialisti ODCEC Milano, Order of chartered accountants and accounting experts
July 19 – July 19, 2020
- **Business Crisis and Insolvency: warning systems, governance and internal controls, revision and business crisis and insolvency procedures**, in collaboration with Prof. Mariacarla Giorgetti (University of Bergamo)
June 6, 2019 – December 17, 2019
- **Latest news and practices relating to insolvency procedures**, in collaboration with Prof. Paolo Cuomo (University Cattolica del Sacro Cuore Milano) and Prof. Mariacarla Giorgetti (University of Bergamo)
February 19, 2018 – May 2018

Teaching Experience

- Instructor, Bocconi University, Milan December 12, 2022
Course for curators, judicial commissioners and liquidators: “The new Business Crisis and Insolvency Code”
- Instructor, Order of Chartered Accountants and Accounting Experts, November 15, 2021
Professional training and refresher course on how to manage over-indebtedness

Language Skills

Italian	Native
English	B2 level
French	B1 level
German	B1 level