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EDUCATION

2000: Ph.D. in Business Administration and Management, Bocconi University, Milan.

1999: Post-Graduate Research in Accounting and Finance (Ph.D. programme), Manchester School of Accounting and Finance (MSAF), The University of Manchester

1996: Degree in Business Administration, Bocconi University, Milan. *Laurea cum laude*.
'Best Graduate' award

EMPLOYMENT POSITIONS

Present positions:

Bocconi University, Milan

Since 2019: Director of Bocconi-ESSEC Double Degree (Master of Science in Management)

Since 2011: Associate Professor in Management Accounting and Control, Accounting Department

SDA Bocconi School of Management, Milan

Since 2016: Accounting Department Liaison Officer, Accounting and Control

Since 2008: Professor in Management Accounting and Control

In Bocconi Research Centres

Since 2017: Research Fellow, BAFFI-CAREFIN (Centre for Applied Research on International Markets, Banking, Finance and Regulation)

Research Fellow, BIDSA (Bocconi Institute for Data Science and Analytics)

Past positions:

Bocconi University, Milan

2014-2019: Director of Bachelor of Science in International Economics and Management (BIEM)

2014-2016: Director of Bachelor of Science in International Economics, Management and Finance (BIEMF)

2005-2010: Assistant Professor in Management Accounting and Control, Accounting Department

2001-2004: Research Assistant in Management Accounting and Control, Accounting Department

SDA Bocconi School of Management, Milan

2000-2007: Lecturer in Management Accounting and Control

USI - Università della Svizzera Italiana, Lugano

2012-2015: Accounting Course Director

LSE - London School of Economics and Political Science

2011: Visiting Professor, Accounting Department

University of Manchester

1999-2000: Research Assistant, Manchester School of Accounting and Finance, The University of Manchester.
 CIMA Research Project: 'The implications of the implementation of ERP systems for Management Accountants' (research group coordinated by Professor Robert W. Scapens)

PUBLICATIONS

Articles in refereed journals

- Reviewing Inter-Organizational Management Accounting and Control Literature: A New Look (with A. Dittilo), *Journal of Management Accounting Research*, Spring 2021, 33: 1, pp. 149-169
- Informational Content and Assurance of Textual Disclosures: Evidence on Integrated Reporting (with G. Melloni and P. Perego), *European Accounting Review*, 2020, 29:1, pp. 55-83
- What is an Accountant? An Investigation of Images (with M. Cameran and J. Klobas), *European Accounting Review*, 2019, 28: 5, pp. 849-871
- CFO role and CFO compensation: An empirical analysis of their implications (with A. Dossi and W. Van der Stede), *Journal of Accounting and Public Policy*, 2018, 37: 4, pp. 265-281
- To Disclose or Not to Disclose? An Investigation of the Antecedents and Effects of Open Book Accounting, *European Accounting Review*, 2018, 27: 2, pp. 263-287

- Saying more with less? Disclosure conciseness, completeness and balance in Integrated Reports (with G. Melloni and P. Perego), *Journal of Accounting and Public Policy*, 2017, 36: 3, 220-238
 - ** Most Cited Journal of Accounting and Public Policy Article (the most cited articles published since 2017, extracted from Scopus)
 - ** Most Downloaded Journal of Accounting and Public Policy Articles
- Is it shameful to be an accountant? GenMe perception(s) of accountants' ethics, (with M. Cameran), *Abacus*, 2017, 53: 1, pp.1-27
 - ** Top downloaded paper 2017-2018: Certificate of achievement ("Amongst articles published between January 2017 and December 2018, your paper received some of the most downloads in the 12 months following online publication. Your work generated immediate impact and visibility, contributing significantly to the advancement of your field")
- Management and Accounting Innovations: Reflecting on what they are and why they are adopted, (with C. Busco and R. W. Scapens), *Journal of Management and Governance*, 2015, 19: 3, pp. 495-524
- Opening the black box of management accounting information exchanges in buyer-supplier relationships (with A. Dittillo), *Management Accounting Research*, 2012, 23, pp. 61-78,
 - ** Best Paper David Solomons Prize
- Interdependence and accounting information exchanges in inter-firm relationships, (co-author: A. Dittillo), *Journal of Management and Governance*, 16 (1), 2012, pp. 57-80
- A Review and Discussion of Management Control in Inter-Firm Relationships: Achievements and Future Directions, (co-author: A. Dittillo), *Accounting, Organizations and Society*, 33, 2008, pp. 865-898
 - ** Listed as Top 25 Hottest Articles
- Controllare la supply chain nel settore moda: quale ruolo per il management accounting? (co-authors: A. Dittillo, P. M. Madini), *Economia & Management*, n.1, 2006
- Enterprise Resource Planning Systems and Accountants: Towards Hybridisation? *European Accounting Review*, 12: 1, 2003, pp. 123-153
 - ** Listed as Most Cited Article
- Intranet e la riprogettazione degli assetti organizzativi: il caso Ciba-Geigy Italia, *Economia & Management*, n. 5, Sept. 1998

Refereed books and chapters

- Educating the next generation of accountants: how to promote ethical consciousness through critical thinking (with M. Cameran), in Costa A. and Pinheiro M. (edited by) *Accounting Ethics Education*, Routledge, 2020
- Combining differentiated knowledge for innovation across organizations: the role of accounting and management controls (with A. Dittillo), in Carlsson-Wall M., Håkansson H., Kraus K., Lind J. and Strömsten T. (edited by) *Accounting, innovation and the importance and challenges of inter-organisational relationships - field study perspectives*, Routledge, 2018

- The Field Research Method as applied to Behavioural Accounting Research: Case Studies (with A. Dittillo), in Libby T., Thorne L. (edited by) *Routledge Companion to Behavioral Accounting Research*, Routledge, 2018
- The Uses and Roles of Inter-firm Accounting in Strategic Alliances. Does Transparency Make a Difference? (with A. Dittillo), in Das T. K. (edited by), *Strategic Alliances for Value Creation*, Information Age Publishing, 2012
- Beyond the “Ideal”: Exploring Controls in Inter-firm Settings from a Combinatorial Perspective (with A. Dittillo), in Das T. K. (edited by), *Management Dynamics in Strategic Alliances*, Information Age Publishing, 2012
- *Controlling Collaboration between Firms. How to Build and Maintain Successful Relationships with External Partners*, (with A. Dittillo), Elsevier, 2008
- Dis-Integration through Integration: the Emergence of Accounting Information Networks (co-authors: F. Amigoni, A. Dittillo), in Bhimani A. (edited by), *Management Accounting in the Digital Economy*, Oxford University Press, 2003
- Implementing Enterprise Resource Planning Systems: Implications for Financial Specialists (co-authors: M. Newman, C. Westrup), in Munkvold B. E. (edited by), *Contemporary Trends in Systems Development*, Plenum Pub Corp, 2001

Monographs, textbooks and editorships

- *Misurare e gestire le performance. Strumenti e modelli per monitorare i risultati* (with A. Dittillo, M. Morelli), Egea, 2020
- *Budget e controllo di gestione*, (with F. Amigoni), Egea, 2012
- *Il costing oltre i confini d'impresa. Metodologie e strumenti di misurazione e gestione dei costi nella supply chain*, McGraw-Hill, 2008
- L'impatto dell'integrazione informativa sulle professionalità amministrative, in Agliati M. (ed.), *Management – Budgeting e Controllo di Gestione*, IlSole24Ore, Università Bocconi Editore, La Repubblica, 2006
- (ed.) *Esercizi e problemi di Programmazione e Controllo*, (with A. Dittillo), McGraw-Hill, 2005
- *L'evoluzione della Funzione Amministrativa. Attività, professionalità e assetti nell'era dell'integrazione informativa*, (with M. Agliati, G. Meloni, F. Miroglio), Egea, 2001
- (editor of the Italian edition) Burch J. G., *Contabilità Direzionale e Controllo di Gestione. Impatto delle Nuove Tecnologie*, (with G. Meloni), Egea, 2000

Other publications

- Globalisation and regulation in the European football industry (with S. Laffitte, D. Masciandaro, G. Ottaviano, *VOX*, <https://voxeu.org/article/globalisation-and-regulation-european-football-industry>, 19 December 2019)
- Integrated Thinking in Action (with G. Melloni), *The Reporting Times*, n. 14, 2019

- Inter-organizational control, (co-author: A. Ditallo), *Financial Management*, December/January 2006-2007
- Does Financial Fair Play Matter? The Real Effects of UEFA Regulation for European Football Clubs (with S. Laffitte, D. Masciandaro, G.I.P. Ottaviano), BAFFI CAREFIN Centre Research Paper No. 2019-119, https://papers.ssrn.com/sol3/papers.cfm?abstract_id=3459935
** Listed on SSRN's Top Ten download list for European Economics
- Innovating Management and Accounting practices, Guest Editor (co-editors: C. Busco, R.W. Scapens), special issue *Journal of Management and Governance*, 2015
- Gli intangibile come leva strategica, *Economia & Management*, 2014
- Management accounting in networks: techniques and applications, (co-autore: A. Ditallo), *Research Executive Summaries Series, Vol 2. n.14, CIMA Publishing*, 2006

MAJOR RESEARCH GRANTS

‘Calculating sustainability: making accounting and accountants central again’, (with P. Quattrone, PI) funded by the Chartered Institute of Management Accountants (CIMA, UK), 2021-2022

‘Multimodal communication in corporate reporting: Combining words and images in corporate disclosure’ (PI, with F. Grossetti), funded by Fondazione Romeo ed Enrica Invernizzi, 2021

‘Sustainable Key Performance Indicators (KPIs) and new communication technologies. From a ‘push’ to a ‘pull’ notion of value and corporate reporting’, (PI, with P. Quattrone), funded by the Institute of Management Accountants Research Foundation (IMA, USA), 2020-2021

‘Practicing Integrated Thinking and Reporting – Evidence from executives’ incentives and remuneration’, (supervisor, with G. Melloni), funded by the Chartered Institute of Management Accountants (CIMA, UK), 2016

‘Management Accounting in Networks: Techniques and Applications’ (with A. Ditallo), funded by the Chartered Institute of Management Accountants (CIMA, UK), 2003-2006

‘The network-based theory of accounting: some reflections and applications’ (with A. Ditallo), *Progetto di ricerca di base, Università Bocconi*, 2002-2004

‘Nuove logiche di progettazione e di funzionamento dei sistemi amministrativi: gli Accounting Information Networks’ (with A. Ditallo), *Progetto giovani ricercatori, MURST - Università Bocconi*, 2001-2002

‘The implications of the implementation of ERP systems for Management Accountants’ (RA on a research group coordinated by R. W. Scapens), *CIRAF (Centre for Interdisciplinary Research in Accounting and Finance), Manchester School of Accounting and Finance*, funded by Chartered Institute of Management Accountants (CIMA, UK), 2000

ACADEMIC DISTINCTIONS AND AWARDS

2016: Winner of the *Best Instructor Award* for Innovation in Teaching, Bocconi University

2013: Winner of the *David Solomons Prize*, for the paper: “Opening the Black Box of Management Accounting Information Exchanges in Buyer–Supplier Relationships” published in *Management Accounting Research* (2012)

2010: Winner of the ‘Research Profile’, Bocconi University

2009: Winner of the ‘Research Excellence Award’, Bocconi University, for the paper: A Review and Discussion of Management Control in Inter-Firm Relationships: Achievements and Future Directions, in *Accounting, Organizations and Society* (2008)

2005: Winner of the ‘Best Master of Science Instructor Award’, Università Bocconi, Milan

2003: Winner of the ‘Best Case Study Prize’, SDA Bocconi School of Management, Milan

SELECTED INVITED LECTURES AND SEMINARS

Since 2012: *ENROAC Doctoral summer school in management accounting*, jointly organized by the University of Manchester, Università di Siena and CHRONOS, Royal Holloway University of London

05/2021: *When one just is not enough: The joint effect of ESG disclosure and ESG incentives on firm value*, Erasmus School of Economics, Rotterdam

12/2020: *When one just is not enough: The joint effect of ESG disclosure and ESG incentives on firm value*, Stockholm School of Economics, Department of Accounting, Stockholm

11/2020: *Practical implementation, including measurement, of core indicators for entity reporting on the contribution towards the attainment of the Sustainable Development Goals: Review of case studies*, 37th session of the Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting (ISAR), Palais des Nations, Geneva

10/2019: *Practical implementation of core indicators for entity reporting on the contribution towards the attainment of the Sustainable Development Goals*, 36th session of the Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting (ISAR), Palais des Nations, Geneva

09/2019: *Does Financial Fair Play Matter?* UEFA and Bocconi BAFFI CAREFIN (Centre for Applied Research on International Markets, Banking, Finance and Regulation) Workshop, Bocconi University, Milan

06/2019: *Informational Content and Assurance of Textual Disclosures: Evidence on Integrated Reporting*, Aalto University, Accounting Department, Helsinki

11/2018: *Sfide e opportunità nel mondo del reporting aziendale*, Oscar di Bilancio 2018, Bocconi University, Milan

10/2018: *Enhancing comparability of sustainability reporting: Selection of core indicators for entity reporting on the contribution towards the attainment of the Sustainable Development Goals*, 35th session of the Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting (ISAR), Palais des Nations, Geneva

11/2017: *Integrated Reporting*, Oscar di Bilancio 2017, Borsa Italiana, Milan

09/2017: *Corporate communication through social media, financial portals and corporate pages - Trends, challenges and the future*, Cass Business School and CeFARR conference, Cass Business School, London

06/2017: *UEFA Financial Fair Play: Regolamenti UEFA e sostenibilità dell'Industry Calcio in Europa, Il Fair Play Finanziario nel calcio*, BAA, Milan

06/2015: *Decennale Sidrea, Tavola Rotonda e Discussione sulla Cultura Aziendale*, Università di Roma La Sapienza

05/2015: *CEO partner or watchdog: The role of CFO compensation design*, Manchester Business School, Accounting Seminars

02/2015: *CEO partner or watchdog: The role of CFO compensation design*, KU, Leuven, Accounting and Finance Seminars

07/2014: *Integrated management and reporting. State of the art and opportunities for research*, SIDREA International Forum Roundtable

07/2012: *Social innovation, new business models and management accounting*, SIDREA International Forum Roundtable

12/2011: *Determinants and effects of CFO compensation*, ISCTE Business School – IUL, Lisbon

10/2010: *Management accounting information exchanges in buyer-supplier relationships: Exploring the relevance of individual-level variables through social network analysis*, Instituto de Empresa, Madrid

09/2010: *Management accounting information exchanges in buyer-supplier relationships: Exploring the relevance of individual-level variables through social network analysis*, Universidad de Cádiz

05/2009: *Problematising the relationship between management accounting and information technology: Theoretical contributions and empirical evidence, at the EAA Symposium: “When Accounting meets Information and Communication Technologies: Effects on Accountants, Accounting and Organizations”*, University of Tampere

05/2009: *The impact of uncertainty on management accounting information exchanges in buyer-supplier relationships: a Social Network Analysis approach*, Helsinki School of Economics

10/2007: *The impact of interdependencies on management accounting information in manufacturing networks: a social network analysis approach*, Katholieke Universiteit Leuven

09/2007: *The impact of interdependencies on management accounting information in manufacturing networks: a social network analysis approach*, Università di Trento

02/2007: *Management accounting in networks: techniques and applications*, CIMA Research Findings, Conference of the Department of Environmental, Food and Rural Affairs (Defra), Peterborough

04/2002: *Dis-integration through integration: the emergence of Accounting Information Networks*, XXII Management Accounting Research Group (MARG) Conference 'Management Accounting and e-business', London School of Economics

ACADEMIC COMMITTEES AND EDITORIAL BOARDS

External Scientific Boards and Academic Committees

Since 2019: Member of the Management Committee of the European Accounting Association (EAA)

Since 2019: Chair of the European Accounting Association (EAA) Symposia Committee

2012-2018: Member of the Standing Scientific Committee of the European Accounting Association (EAA)

2010-2011: Member of the Scientific Committee of the European Accounting Association (EAA)

2015-2018: Member of the Publication Committee of the European Accounting Association (invited as Editor of the EAA Newsletter)

Editorial Boards

2022-2024: Journal of Management Accounting Research (JMAR)

2016-2019: European Accounting Review

2015-2019: Editor of the European Accounting Association (EAA) Newsletter

2014-2017: Qualitative Research in Accounting & Management
Economia & Management

2013-2015: Issues in Accounting Education

2007-2011: European Accounting Review (as Book Review Editor)

Ad hoc referee

The Accounting Review; Journal of Accounting and Public Policy; Accounting, Auditing and Accountability Journal; European Accounting Review; Management Accounting Research; International Journal of Accounting Information Systems; Qualitative Research in Accounting & Management; Issues in Accounting Education; Accounting and Business Research

PhD Committees and Supervision

Copenhagen Business School. PhD Committee Member: Tomaz Sedej, Thesis: Blockchain technology and inter-organizational relationships, 2021

Bocconi University. PhD Supervisor: Xi Chen, Thesis: Essays on Consequences of Transparency Policies, 2021

Bocconi University. PhD Committee Member: Shanming Liu. Thesis: Essays on Management Control Systems and Creativity, 2020

Copenhagen Business School. PhD Committee Member: Lars Balslev. Thesis: Actors and practices – An institutional study on management accounting change in Air Greenland, 2017

University of Essex. PhD Committee Member: Olayinka Uadiale. Thesis: Performance management practices in public healthcare organizations: Evidence from Nigeria, 2017

MAIN TEACHING ACTIVITIES

Ph.D. courses

Since 2021: Accounting 3, Strategic Management Accounting Research, Ph.D. in Economics and Finance, Accounting track

Graduate courses

Since 2004: Performance Measurement, Master of Science in International Management

2010-2011: Planning and control systems, Master of Science in Accounting, Corporate Finance and Control

2004-2008: Accounting and financial statement analysis, Master of Quantitative Finance and Risk Management (MAFINRISK)

2003-2006: Controllership and the evolution of the Finance function, Master in Accounting and Control (MIAC)

MBA and other master courses

Since 2008: Performance management and control (previously named: Management accounting

and control), Master of Business Administration (MBA)

2008-2010: Value chain and performance, Executive Master in Amministrazione, Finanza e Controllo (EMAFC)

Planning and Control, Master in Food and Beverage (MFB)

Performance Management, Master in Food and Beverage (MFB)

2003-2010: Business Planning, Master in Fashion, Experience & Design Management (MAFED)

2007-2009: Managerial Accounting, Executive Master in Amministrazione, Finanza e Controllo (EMAFC)

2005-2009: Business Plan, MBA evening edition

Undergraduate courses

1998-2012: Management accounting, Università Bocconi

2000-2004: Planning and management control systems, Università Bocconi

ORGANIZATION OF INTERNATIONAL CONFERENCES

2018: Deputy Chair, *European Accounting Association (EAA) 2018 Congress*, Bocconi University (1,700 delegates)

2009: *Innovating Management & Accounting Practices. Turning challenges into opportunities through performance measurement systems*, jointly organized by: SDA Bocconi School of Management and University of Siena
Invited Speakers: R. S. Kaplan, Harvard Business School; P. Quattrone, Instituto de Empresa; A. Riccaboni, University of Siena; R. W. Scapens, Manchester Business School.

2005: *Sustaining Organizational Combinations: The Forms and Features of Management Control in Hybrid Relationships*, sponsored by Accounting, Organizations and Society and Bocconi University
Invited speakers: R. J. Boland, Weatherhead School of Management, Case Western Reserve University; A. G. Hopwood, Said Business School, University of Oxford; P. Miller, London School of Economics; J. Mouritsen, Copenhagen Business School.

OTHER ACTIVITIES

Policy making and regulation

Since 2019: Member of *UNCTAD-ISAR Accounting Research Network (ARN)*

Since 2018: Advisor for the United Nations - *UNCTAD* (United Nations Conference on Trade and Development), Accounting and Corporate Governance Section, Enterprise Branch

Division on Investment and Enterprise. Project: Enhancing the comparability of sustainability/SDG reporting

2018: *Member of the Task Force on Sustainable Development Goal (SDG) Indicator 12.6.1, Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting (ISAR – UNCTAD)*

Related publications:

Guidance on Core Indicators for Entity Reporting on Contribution towards Implementation of the Sustainable Development Goals. UN Symbol: UNCTAD/DIAE/2019/1, ISBN: 978-92-1-112948-9, eISBN: 978-92-1-004094-5, <https://unctad.org/en/pages/PublicationWebflyer.aspx?publicationid=2469>

Other activities

Since 2017: Promotion Committee of the award for corporate reporting and communication “Oscar di Bilancio” (Ferpi, Bocconi University and the Italian Stock Exchange)