

# Ariela Caglio

---

ASSOCIATE PROFESSOR

**Management Control Systems**

**ARIELA.CAGLIO@SDABOCCONI.IT**

---

## Biography

Ariela Caglio is an Associate Professor of Management Accounting and Performance Measurement at the Accounting Department of Università Bocconi. She is also the Director of the Double Degree Bocconi-ESSEC (École supérieure des sciences économiques et commerciales) (Master of Science in Management).

She has been a Visiting Professor at prestigious international institutions, such as the London School of Economics and Political Science (LSE) and the University of Manchester and has gained over fifteen years' experience teaching in graduate programs, MBA and executive courses.

She has distinguished herself for numerous academic awards including the 'David Solomons Prize' (2013) and the 'Best Instructor Award for Innovation in Teaching' award from Università Bocconi (2016).

Her research and professional interests mainly focus on areas such as: performance measurement and management, sustainability and integrated reporting, business planning and budgeting, cost accounting. She is also particularly interested in investigating management accounting practices and control systems in supply chains in the fashion and football industries.

Ariela has published, both nationally and internationally, numerous volumes and articles in prestigious academic and professional journals such as: Accounting, Organizations and Society, Management Accounting Research, European Accounting Review and the Journal of Accounting and Public Policy.

She sits on the Management Committee of the European Accounting Association (EAA) and is advisor for UNCTAD (United Nations Conference on Trade and Development) on sustainability reporting.

Ariela Caglio graduated with honors in Business Administration and holds a PhD in Business Administration and Management from Università Bocconi.

## Teaching domains

Performance Management

Strategic & Business Planning

Cost Management

Budgeting & Forecasting

Sustainable Accounting & Finance

---

## ARTICLES IN SCHOLARLY JOURNALS

CAGLIO A., DITILLO A.

**Elevata incontrollabilità: quali obiettivi prestazioni e incentivi**

Economia & Management, 2023, no. 1, pp.92-95

CAGLIO A., DITILLO A.

**Reviewing Interorganizational Management Accounting and Control Literature: A New Look**

Journal of Management Accounting Research, 2021, vol.33, no. 1, pp.149-169

CAGLIO A., MELLONI G., PEREGO P.

**Informational Content and Assurance of Textual Disclosures: Evidence on Integrated Reporting**

European Accounting Review, 2020, vol.29, no. 1, pp.55-83

CAGLIO A., CAMERAN M., KLOBAS J.

**What is an Accountant? An Investigation of Images**

European Accounting Review, 2019, vol.28, no. 5, pp.849-871

CAGLIO A., DOSSI A., VAN DER STEDE W. A.

**CFO role and CFO compensation: An empirical analysis of their implications**

Journal of Accounting and Public Policy, 2018, vol.37, no. 4, pp.265-281

CAGLIO A.

**To Disclose or Not to Disclose? An Investigation of the Antecedents and Effects of Open Book Accounting**

European Accounting Review, 2018, vol.27, no. 2, pp.263-287

CAMERAN M., CAGLIO A.

**Is it Shameful to be an Accountant? GenMe Perception(s) of Accountants' Ethics**

Abacus, 2017, vol.53, no. 1, pp.1-27

MELLONI G., CAGLIO A., PEREGO P.

**Saying more with less? Disclosure conciseness, completeness and balance in Integrated Reports**

Journal of Accounting and Public Policy, 2017, vol.36, no. 3, pp.220-238

CAGLIO A., BUSCO C., SCAPENS R. W.

**Management and accounting innovations: reflecting on what they are and why they are adopted**

Journal of Management and Governance, 2014, vol.19, no. 3, pp.495-524

CAGLIO A., DITILLO A.

**Interdependence and accounting information exchanges in inter-firm relationships**

Journal of Management and Governance, 2012, vol.16, no. 1, pp.57-80

CAGLIO A., DITILLO A.

**Opening the black box of management accounting information exchanges in buyer-supplier relationships**

Management Accounting Research, 2012, vol.23, no. 2, pp.61-78

DITILLO A., CAGLIO A.

**A review and discussion of management control in inter-firm relationships: Achievements and future directions**

Accounting, Organizations and Society, 2008, vol.33, no. 7-8, pp.865-898

CAGLIO A., DITILLO A., MADINI P.

**Controllare la supply chain nel settore moda: quale ruolo per il management accounting**

Economia & Management, 2006, no. 1, pp.59-74

CAGLIO A.

**Enterprise Resource Planning systems and accountants: towards hybridization?**

European Accounting Review, 2003, vol.12, no. 1, pp.123-153

---

## RESEARCH MONOGRAPHS

CAGLIO A.

**Il costing oltre i confini d'impresa. Metodologie e strumenti per la misurazione e la gestione dei costi nella supply chain**

McGraw-Hill, , 2008

AGLIATI M., CAGLIO A., MELONI G., MIROGLIO F.

**L'evoluzione della Funzione Amministrativa. Attività, professionalità e assetti nell'era dell'integrazione informativa**

Egea, Milano, Italy, 2001

---

## PRACTICE-ORIENTED BOOKS

DITILLO A., CAGLIO A., MORELLI M.

**Misurare e gestire le performance. Strumenti e modelli per monitorare i risultati**

Egea, Milano, Italy, 2020

AMIGONI F., CAGLIO A.

**Budget**

Egea, Milano, Italy, 2012

---

## EDITED BOOKS

CAGLIO A., MELONI G. (EDS.)

**Contabilità Direzionale e Controllo di Gestione. Impatto delle Nuove Tecnologie**

Egea, Milano, Italy, 2000

---

## TEXTBOOKS

CAGLIO A., DITILLO A.

**Controlling collaboration between firms. How to built and maintain successful relationships with external partners**

Elsevier, Amsterdam, Netherlands (The), 2008

---

## CONTRIBUTION TO CHAPTERS, BOOKS OR RESEARCH MONOGRAPHS

CAGLIO A., CAMERAN M.

**Educating the next generation of accountants: how to promote ethical consciousness through critical thinking** in *Accounting Ethics Education: Teaching Virtues and Values*

Costa A., Pinheiro M. (Eds), Routledge, chap. 5, pp.100-119, 2020

DITILLO A., CAGLIO A.

**Combining Differentiated Knowledge for Innovation across Organizations** in *Accounting, Innovation and Inter-Organisational Relationships*

Carlsson-Wall Martin, Håkansson Håkan, Kraus Kalle, Lind Johnny, Strömsten Torkel (Eds), Routledge, pp.157-175, 2018

CAGLIO A., DITILLO A.

**The field research method as applied to behavioural accounting research: case studies** in *The Routledge companion to behavioural accounting research*

Libby Theresa, Thorne Linda (Eds), Routledge, pp.238-252, 2018

CAGLIO A., DITILLO A.

**Beyond the "Ideal": Exploring Controls in Interfirm Settings from a Combinatorial Perspective** in *Management Dynamics in Strategic Alliances*

T. K. Das (Eds), Information Age Publishing, pp.117-134, 2012

CAGLIO A., DITILLO A.

**The Uses and Roles of Interfirm Accounting in Strategic Alliances: Does Transparency Make a Difference?** in *Strategic Alliances for Value Creation*

T.K. Das (Eds), Information Age Publishing, pp.171-193, 2012

AMIGONI F., CAGLIO A., DITILLO A.

**Dis-Integration through Integration: The Emergence of Accounting Information Networks** in *Management Accounting in the Digital Economy*

Alnoor Bhimani (Eds), Oxford University Press, pp.15-35, 2003

CAGLIO A., NEWMAN M., WESTRUP C.

**Implementing Enterprise Resource Planning Systems: Implications for Financial Specialists** in *Contemporary Trends in Systems Development*

M. Sein, B. E. Munkvold, T. Orvic, W. Wojtkowski, W. G. Wojtkowski, J. Zupancic, S. Wrycza (Eds), Kluwer Academic Publishers, pp.293-301, 2001

---

## ARTICLES IN NATIONAL/INTERNATIONAL NEWSPAPERS

CAGLIO A.

**Diamo voce alla natura (nei bilanci delle società)**

Economia de Il Corriere della Sera, 25 March, 2024

CAGLIO A., VINCENZI R.

**Più trasparenza per le catene del valore legate alla sostenibilità**

Il Sole 24 Ore, 27 January, 2024

PRENCIPE A., CAGLIO A.

**Doppia rilevanza e connettività sono le sfide per le imprese italiane**

Il Sole 24 Ore, 28 November, 2023

CAGLIO A.

**Una contabilità che sappia dare voce alla Natura**

Il Sole 24 Ore, 24 May, 2023

OTTAVIANO G., LAFFITTE S., MASCIANDARO D., CAGLIO A.

**Financial Fair Play: Globalisation and regulation in the European football industry**

VoxEU – CEPR, 19 December, 2019

CAGLIO A., LAFFITTE S., MASCIANDARO D., OTTAVIANO G.

**Globalisation and regulation in the European football industry**

VoxEU – CEPR, 19 December, 2019

---

## ARTICLES UPON REQUEST/INVITATION

CAGLIO A., DITILLO A.

**Reviewing Inter-Organizational Management Accounting and Control Literature: A New Look**

2020, Journal of Management Accounting Research

CAGLIO A., DITILLO A.

**Inter-organizational control**

2007, Financial Management

---

## INTERVIEW ARTICLES

CAGLIO A.

**C'è un modo nuovo per valutare il bilancio delle aziende**

2017, wired.it, Italy

---

## OTHER

CAGLIO A., MELLONI G.

**Integrated Thinking in Action**

2019, The Reporting Times

---

## PROCEEDINGS/PRESENTATIONS

CAGLIO A., MELLONI G., SU J.

**The End of Greenwashing? A Renewed Infrastructure for CSR Information in the New Normal**

*82nd Annual Meeting of the Academy of Management - August 5-9, 2022, Seattle, WA, United States of America*

CAGLIO A., MELLONI G., SU J.

**Corporate Resilience During Crisis: The Role of Sustainability, Risk Management, and COVID-washing**

*81st Annual Meeting of the Academy of Management (AOM 2021), 30 July-3 August 2021, (online), United States of America*

CAGLIO A.

**Integrated management and reporting. State of the art and opportunities for research**

*SIDREA International Forum Roundtable - September 25-26, 2014, Palermo, Italy*

CAGLIO A.

**Opening the black box of inter-organizational management accounting**

*ENROAC PhD Summer School - July 13-16, 2014, Certosa di Pontignano, Siena, Italy*

CAGLIO A.

**Social innovation, new business models and management accounting**

*SIDREA International Forum Roundtable - November 27-28, 2012, Modena, Italy*

CAGLIO A.

**Inter-organizational management accounting and social network analysis**

*ENROAC PhD Summer School, 2012, Certosa di Pontignano, Siena, Italy*

CAGLIO A., CAMERAN M.

**Is it a shame to be an accountant? The public perceptions of accountants' ethics**

*33rd Annual congress of European Accounting Association - May 19-21, 2010, Istanbul, Turkey*

DOSSI A., CAGLIO A., VAIVIO J., TERO J.

**Living in "Transparency": exploring the interface of management accounting and the operational at Rautaruukki PLC**

*33rd Annual congress of European Accounting Association - May 19-21, 2010, Istanbul, Turkey*

---

## RESEARCH REPORTS

CAGLIO A., DITILLO A.

**Management Accounting in Networks: Techniques and Applications**

2006, CIMA Research Executive Summary Series

---

## WORKING PAPERS

CAGLIO A., LAFFITTE S., MASCIANDARO D., OTTAVIANO G.

**Does Financial Fair Play Matter? The Real Effects of UEFA Regulation for European Football Clubs**

2019, Paolo Baffi Centre Research Paper

---

## Grants & Honors

Winner of the Best Instructor Award for Innovation in Teaching – Università Commerciale Luigi Bocconi , 2016

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) – Management Accounting Research , 2013

Winner of the ‘Research Profile’ Award – Università Commerciale Luigi Bocconi , 2010

Winner of the ‘Research Excellence Award’ – Università Commerciale Luigi Bocconi , 2009

Winner of the ‘Best Master of Science Instructor Award’ – Università Commerciale Luigi Bocconi , 2005

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

---