

Marco Morelli

ASSOCIATE PROFESSOR OF PRACTICE

Management Control Systems

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Biography

Marco Morelli is an Associate Professor of Practice in Accounting and Control at SDA Bocconi School of Management and a part-time lecturer in Programming and Control at the Department of Accounting at Università Bocconi.

A member of the faculty at SDA Bocconi since 2005, he currently serves as the Program Coordinator for Executive MBA (EMBA) Programs and Program Director for open programs focusing on finance for non-finance managers. Over the years, he has been involved in training and research initiatives with major multinational companies in various sectors, including pharmaceuticals, sports, food and beverage, healthcare, publishing, art, and culture.

His research focuses on performance measurement systems and cost management, with a specific focus on different sectors such as food and beverage, sports, entertainment, pharmaceuticals, and healthcare. Currently, his research is centered on three themes: managing innovation processes in control systems, the evolving role of controllers, and value-based healthcare management.

Marco has authored numerous essays and articles, and his works have been published in prestigious journals including Health Services Management Research, Journal of Management Control, and Asian Pacific Journal of Accounting and Economics.

He holds a Bachelor's degree in Economics for Arts, Culture, and Communication from Università Bocconi, a Ph.D. in Management from Università Cattolica of Milan, and has completed the International Teachers Programme (ITP) at HEC Paris. He is currently a Visiting Professor at HEC Paris.

Teaching domains

Performance Management

Budgeting & Forecasting

Cost Management

Value Based Management

Strategic & Business Planning

ARTICLES IN SCHOLARLY JOURNALS

MORELLI M., DOSSI A., LECCI F., LONGO F.

Hospital acquisitions, parenting styles and management accounting change: an institutional perspective

Health Services Management Research, 2017, vol.30, no. 1, pp.22-33

MELONI G., DITILLO A., MORELLI M.

Prevedere le performance commerciali: sfida possibile

Economia & Management, 2017, no. 2, pp.17-22

LECCI F., MORELLI M.

Management Control Systems (MCS) change and the impact of top management characteristics. The case of healthcare organisations

Journal of Management Control, 2014, no. 24, pp.267-298

ZONI L., MORELLI M., DOSSI A.

Does the organizational life cycle affect the management accounting system (MAS) change pattern? a review of case studies

Management Control, 2012, no. 3, pp.7-37

ZONI L., DOSSI A., MORELLI M.

Management accounting system change: field evidence

Asia-Pacific Journal of Accounting & Economics, 2012, vol.Vol. 19, no. No. 1, pp.119-138

MORELLI M., LECCI F.

Governo dei costi e cambiamento aziendale. La lunga strada verso l'integrazione

Mecosan, 2011, vol.XX, no. 80, pp.59-75

MORELLI M., LECCI F.

I costi delle prestazioni lungodegenziali: determinazione delle aree di risultato e profili di economicità

Mecosan, 2010, vol.19, no. 75, pp.65-76

BERGAMASCHI M., MORELLI M., LECCI F.

Il cost management delle attività no core nelle aziende sanitarie

Economia & Management, 2010, no. 3, pp.99-115

BERGAMASCHI M., MORELLI M., LECCI F.

Strategic cost management e aziende sanitarie

Rivista Italiana di Ragioneria e di Economia Aziendale, 2010, vol.110, no. 11-12, pp.771-783

RESEARCH MONOGRAPHS

MORELLI M., ZONI L.

Innovare i sistemi di controllo: per garantire sostenibilità alle performance aziendali

Egea, Milano, Italy, 2013

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

TEXTBOOKS

- AIELLI M., MIROGLIO F., MORELLI M., TOMASI G.
Management Accounting for Arts and Entertainment - Exercise Book, 3rd Ed.
Egea, Milano, Italy, 2024
- AIELLI M., MIROGLIO F., MORELLI M., TOMASI G.
Management Accounting for Arts and Entertainment - Exercise Book, 2nd Ed.
Egea, Milano, Italy, 2020
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CONTRIBUTION TO CHAPTERS, BOOKS OR RESEARCH MONOGRAPHS

- FURNARI A., LECCI F., MORELLI M., RICCI A., ZURLO F. L.
Alla ricerca della sostenibilità economica: quali iniziative e strumenti di cost management nei nuovi servizi territoriali? in *Rapporto OASI 2023*
CERGAS (Eds), Egea, chap. 14, pp.545–582, 2023
- DOSSI A., FURNARI A., LECCI F., MORELLI M., SANTOLI E.
PNRR e modelli di servizio in trasformazione: esame di maturità per i sistemi di programmazione e controllo delle aziende del SSN in *Rapporto OASI 2022*
CERGAS (Eds), Egea, chap. 17, pp.643–671, 2022
- FURNARI A., LECCI F., MORELLI M., SCHIAVONE R.
Innovare i sistemi di controllo direzionale aziendale: implicazioni e opportunità per le aziende del SSN in *Rapporto OASI 2020*
CERGAS (Eds), Egea, chap. 16, pp.629–655, 2020
- CIANI O., TORBICA A., LECCI F., MORELLI M., DRUMMOND M., TARRICONE R., DE CICCO M., RUSSO S., DEL BENE L.
Myth #5: Healthcare Is Rightly Left to the Private Sector, for the Sake of Efficiency in *The Myths of Health Care. Towards New Models of Leadership and Management in the Healthcare Sector*
P. Adinolfi, E. Borgonovi (Eds), Springer, chap. 8, pp.123–154, 2018
- MORELLI M., LECCI F.
L'Istituto Europeo di Oncologia: evidenze empiriche in *Valore e misurazione delle performance. La day surgery in Italia*
M. Dallocchio, C. Tamarowski, G. Campanelli (Eds), Egea, pp.111–153, 2016
- DALLOCCHIO M., LECCI F., MORELLI M.
La valutazione delle performance dei processi chirurgici in *Valore e Misurazione delle Performance. La Day Surgery in Italia*
M. Dallocchio, G. Campanelli, C. Tamarowski (Eds), Egea, pp.81–106, 2016
- DOSSI A., MORELLI M.
Il caso Beiersdorf Italia in *Innovare i sistemi di controllo: per garantire sostenibilità alle performance aziendali*
M. Morelli, L. Zoni (Eds), Egea, pp.93–128, 2013
- DOSSI A., MORELLI M.
Il caso Fiat Group Automobiles in *Innovare i sistemi di controllo: per garantire sostenibilità alle performance*

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M. Morelli, L. Zoni (Eds), Egea, pp.63-92, 2013

MORELLI M.

Approfondimento: il controllo strategico nelle imprese vitivinicole in *Performance Management. Modelli e strumenti per competere oggi*

A. Bhimani, A. Caglio, A. Dtillo, M. Morelli (Ed), Egea, pp.259-294, 2010

LECCI F., MORELLI M.

Il governo dei costi come strumento per garantire la crescita nelle aziende sanitarie in *Cambiamento, ristrutturazione, competitività e crescita*

G. Dossena, A. Danovi, D. Andreini (Eds), Sestante Edizioni, pp.376-395, 2008

CASES IN INTERNATIONAL CASE COLLECTIONS

MORELLI M., SANTOLI E.

Campari: Managing the Tension Between Profit, Growth and Strategic Focus

2021, The Case Centre, Great Britain

MORELLI M., STABILINI G., ZERBINI F.

Spending Analysis @ Barilla

2018, The Case Centre, Great Britain

PROCEEDINGS/PRESENTATIONS

DOSSI A., FURNARI A., LECCI F., MORELLI M., SANTOLI E.

Value-based healthcare implementation and management control system role in Italian healthcare organizations

IRSPM Conference 'Facing the future: Evolving social-political-administrative relations and the future of administrative systems', 19-22 April, 2022, (online)

DOSSI A., MORELLI M.

Management accounting systems change. The role of agency and institutional contradictions

7th Conference on Performance Measurement and Control - 18-20 September, 2013, Barcelona, Spain

ZONI L., DOSSI A., MORELLI M.

Management Accounting System (MAS) Change: Field Evidence

APJAE Accounting Symposium - 25-26 March, 2012, Manoa, Honolulu, United States of America

MORELLI M., ZONI L., DOSSI A.

Performance measurement systems change: some empirical evidence

Asian Pacific Journal of Accounting and Economics Conference 2011, Honolulu, Hawaii, United States of America

MORELLI M.

Il Governo dei costi come strumento per garantire la crescita nelle aziende sanitarie

Workshop AIDEA: Cambiamento, ristrutturazione, competitività e crescita, 5 dicembre 2008, Bergamo, Italy

Grants & Honors

Teaching Award – SDA Bocconi School of Management , 2019

Teaching Award – Graduate School – Università Commerciale Luigi Bocconi , 2018
