Ariela Caglio

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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
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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
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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.
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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.
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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.

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

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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

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

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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.
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PRENCIPE A., CAGLIO A.
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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
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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
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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