

Angelo Ditallo

ASSOCIATE PROFESSOR

Management Control Systems

ANGELO.DITILLO@UNIBOCCONI.IT

Biography

Angelo Ditallo is an Associate Professor of Accounting and Control at SDA Bocconi School of Management.

Angelo teaches in the full time MBA program and has conducted numerous education projects with Novartis, ABB and UniCredit.

His research activities focus on business planning and control of private equity agreements, management control of creative and innovative organizations, inter-organizational control of private and public partnerships, modes of control in knowledge-intensive firms and, more recently, the digital transformation and management accounting revolution. He is the author of numerous books and articles on his topics of interest. His work has been published in Accounting, Organizations and Society, the European Accounting Review, the Journal of Management Accounting Research, Management Accounting Research, the Accounting, Auditing and Accountability Journal, among others. Angelo has won numerous teaching and research awards, including the Best Teaching Award in 2013, Best Teaching Innovation Award in 2018, the David Solomons Prize for the best paper published in 2012 in Management Accounting Research and the 2018 European Accounting Review Best Paper Prize in 2019.

Angelo serves on the editorial board of various journals, including the Journal of Management Accounting Research, Behavioral Research in Accounting and the Journal of International Accounting Research. He is a member of the European Accounting Association (EAA), where he also serves as a member of the External Relations Committee, of the American Accounting Association (AAA), and of the Research Advisory Board (CIMA).

Angelo earned an MSc in Business Administration from Università Bocconi and a PhD in Business Administration and Management from Università Bocconi. He has one child.

Teaching domains

Budgeting & Forecasting

Performance Management

Strategic & Business Planning

Value Based Management

Transfer Pricing

ARTICLES IN SCHOLARLY JOURNALS

CAGLIO A., DANIELE M., DITILLO A.

Exploring innovation across organizations: the role of contracts and management controls

Journal of Management and Governance, 2025

CAGLIO A., DITILLO A.

Elevata incontrollabilità: quali obiettivi prestazioni e incentivi

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

BEDFORD D. S., DITILLO A.

From Governing to Managing: Exploring Modes of Control in Private Equity Relationships

European Accounting Review, 2022, vol.31, no. 4, pp.843–875

CAMERAN M., DITILLO A., PETTINICCHIO A.

Come la tecnologia aiuta i revisori e le aziende

Economia & Management, 2021, no. 4, pp.74–77

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

CAMERAN M., DITILLO A., PETTINICCHIO A.

Audit Team Attributes Matter: How Diversity Affects Audit Quality

European Accounting Review, 2018, vol.27, no. 4, pp.595–621

GREVE J., AX C., BEDFORD D. S., BEDNAREK P., BRÜHL R., DERGÅRD J., DITILLO A., DOSSI A., GOSSELIN M., HOOZÉE S., ISRAELSEN P., JANSCHEK O., JOHANSON D., JOHANSSON T., MADSEN D. Ø., MALMI T., ROHDE C., SANDELIN M., STRÖMSTEN T., TOLDBOD T., WILLERT J.

The impact of society on management control systems

Scandinavian Journal of Management, 2017, vol.33, no. 4, pp.253–266

DITILLO A., DAVILA A.

Management Control Systems for Creative Teams: Managing Stylistic Innovation in Fashion Companies

Journal of Management Accounting Research, 2017, vol.29, no. 3, pp.22–47

MELONI G., DITILLO A., MORELLI M.

Prevedere le performance commerciali: sfida possibile

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

DITILLO A., LISI I. E.

Exploring Sustainability Control Systems' Integration: The Relevance of Sustainability Orientation

Journal of Management Accounting Research, 2016, vol.28, no. 2, pp.125–148

DITILLO A., LIGUORI M., SICILIA M., STECCOLINI I.

Control patterns in contracting-out relationships: it matters what you do, not who you are

Public Administration, 2015, vol.93, no. 1, pp.212–229

DITILLO A.

Designing management control systems to foster knowledge transfer in knowledge-intensive firms: A network-based approach

European Accounting Review, 2012, vol.21, no. 3, pp.425–450

CRISTOFOLI D., DITILLO A., LIGUORI M., SICILIA M., STECCOLINI I.

Il controllo dei servizi pubblici: conta solo ciò che è visibile?

Economia & Management, 2012, no. 6, pp.95–108

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

CRISTOFOLI D., DITILLO A., LIGUORI M., SICILIA M., STECCOLINI I.

Do environmental and task characteristics matter in the control of externalized local public services?

Accounting, Auditing & Accountability Journal, 2010, vol.23, no. 3, pp.350-372

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

DITILLO A., MELONI G.

I sistemi di costing nelle imprese di servizi: il caso I.L.-Logistics

Economia & Management, 2007, no. 5, pp.105-116

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

BERETTA S. E., DITILLO A., PISTONI A.

Financial shared service centers: market and hierarchy in the governance of accounting activities

Finanza, Marketing e Produzione, 2006, vol.2, pp.61-82

DITILLO A.

Dealing with uncertainty in knowledge-intensive firms: the role of management control systems as knowledge integration mechanisms

Accounting, Organizations and Society, 2004, vol.29, no. 3-4, pp.401-421

AMIGONI F., DITILLO A.

Evoluzione tecnologica e sistemi di misure nella programmazione e nel controllo delle imprese

Finanza, Marketing e Produzione, 2002, vol.2, pp.111-131

RESEARCH MONOGRAPHS

CAMERAN M., DITILLO A., PETTINICCHIO A.

Auditing Teams: Dynamics and Efficiency

Routledge, Taylor and Francis Group, , 2017

DITILLO A.

Ordine e creatività nelle imprese ad alta intensità di conoscenza

Pearson Italia, , 2006

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

BHIMANI A., CAGLIO A., DITILLO A., MORELLI M.

Performance Management. Modelli e strumenti per competere oggi

Egea, Milano, Italy, 2010

EDITED BOOKS

AGLIATI M., DITILLO A. (EDS.)

Programmazione e controllo / Charles T. Horngren, Gary L. Sundem, David Burgstahler, Jeff Schatzberg : [edizione italiana a cura di Marco Agliati, Angelo Ditillo]

Pearson, Italy, 2020

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., DITILLO A.

The Field Research Method as Applied to Behavioural Accounting Research in *The Routledge Handbook of Behavioural Accounting Research*

Theresa Libby, Linda Thorne (Eds),Routledge, pp.325–340, 2025

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

DITILLO A., DAVILA A.

Management Control Systems and Creativity in *The Oxford Handbook of Strategy Implementation*

Hitt, Michael A.; Jackson, Susan E.; Carmona, Salvador; Bierman, Leonard; Shalley, Christina E.; Wright, Douglas Michael (Eds),Oxford University Press, 2015

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Towards A More Comprehensive Framework For Sustainability Control Systems Research in *Accounting for the environment: More talk and little progress, Advances in Environmental Accounting & Management Volume 5*

Freedman, Martin; Jaggi, Bikki (Eds),Emerald Group Publishing Limited, pp.23–47, 2014

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

DITILLO A.

Balancing Stability and Innovation in Knowledge-Intensive Firms in *Handbook of Research on Knowledge-Intensive Organizations*

Dariusz Jemielniak, Jerzy Kociatkiewicz(Ed), IGI Global, pp.243-258, 2009

DITILLO A., MELONI G.

Prezzi di trasferimento: Finalità, determinanti e implicazioni organizzative in *Management – Budgeting e Controllo di Gestione*

M. Agliati (Eds), Egea, pp.566-597, 2006

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

CORVINO A., DITILLO A., MELONI G., RIVA P.

Considerazioni sui risultati dell'analisi empirica in *I prezzi di trasferimento - Determinanti e metodologie di calcolo*
AA.VV. (Eds), Egea, pp.237-268, 2002

DITILLO A.

I prezzi di trasferimento nella prospettiva gestionale in *I prezzi di trasferimento - Determinanti e metodologie di calcolo*

AA.VV.(Ed), Egea, pp.109-130, 2002

BIANCHI MARTINI S., DITILLO A., MELONI G., RIVA P.

Introduzione - Obiettivi e metodologia della ricerca in *I prezzi di trasferimento - Determinanti e metodologie di calcolo*

AA.VV. (Eds), Egea, pp.13-21, 2002

DITILLO A., MELONI G.

Le determinanti della politica dei prezzi di trasferimento: lo schema di analisi in *I prezzi di trasferimento - Determinanti e metodologie di calcolo*

AA.VV. (Eds), Egea, pp.1-38, 2002

DITILLO A.

Il centro servizi amministrativi come presupposto per semplificare la struttura commerciale del settore pneumatici: il caso Pirelli in *Financial Shared Services - La condivisione delle risorse amministrative nell'esperienza dei centri servizi*

F. Amigoni, S. Beretta(Ed), Egea, pp.187-200, 2000

DITILLO A., PISTONI A.

Le modalità e i meccanismi di implementazione e di governo dei centri servizi amministrativi: risultati dell'analisi empirica in *Financial Shared Services - La condivisione delle risorse amministrative nell'esperienza dei centri servizi*

F. Amigoni, S. Beretta (Eds), Egea, pp.99-147, 2000

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

DITILLO A.

Discussion of Collaborative Performance Management in Interfirm Relationships

2016, Journal of Management Accounting Research

CAGLIO A., DITILLO A.

Inter-organizational control

2007, Financial Management

EDITORSHIP OF SPECIAL ISSUES

AMIGONI F., DITILLO A.

Amministrazione e controllo

2008, Finanza, Marketing e Produzione

ENTRY (IN DICTIONARY OR ENCYCLOPEDIA)

DITILLO A.

Management control in knowledge-based organizations in *Accounting – Wiley Encyclopedia of Management, III ed*

John Wiley & Sons, vol.1, chap. 1–5, 2014

WORKING PAPERS

AX C., BEDFORD D. S., BEDNAREK P., BRÜHL R., DOSSI A., DERGARD J., DITILLO A., GOSSELIN M., GREVE J., HOOZÉE S., ISRAELSEN P., JANSCHECK O., JOHANSON D., JOHANSSON T., MADSEN D. Ø., MALMI T., ROHDE C., SANDELIN M., STRÖMSTEN T., TOLDBOD T., WILLERT J.

The Impact of Participation in Strategic Planning and Action Planning on Management Control Effectiveness: An Analysis of Independent and Joint Effects

2017, SSRN Electronic Journal

Grants & Honors

Teaching Award – Università Commerciale Luigi Bocconi , 2020

Best Paper Award 2018 – EAA – European Accounting Association , 2019

Excellence in Innovation Award – Università Commerciale Luigi Bocconi , 2018

David Solomons Prize for the best paper published in 2012 in Management Accounting Research – Management Accounting Research , 2013

Best Professor of the Year Award – Università Commerciale Luigi Bocconi , 2013

Best Paper Award with the paper 'Do environmental and task characteristics matter? Unveiling the relevance of relational factors in the control of local public services' (co-authors: D. Cristofoli, M. Liguori, M. Sicilia, I. Steccolini) – New Public Sector Seminar, Edinburgh , 2008

Best MBA Lecturer – SDA Bocconi School of Management , 2006

Best Management Paper Award with the paper 'Dealing with uncertainty in knowledge-intensive firms: management control systems as knowledge integration mechanisms' – SDA Bocconi School of Management , 2005

Best MBA Lecturer – SDA Bocconi School of Management , 2005

Best Case Study – SDA Bocconi School of Management , 2001
