

Annalisa Prencipe

FULL PROFESSOR

Financial Accounting & Analysis

ANNALISA.PRENCIPE@UNIBOCCONI.IT

Biography

Annalisa Prencipe collaborates with SDA Bocconi since 1996, when she joined the Bocconi faculty as a teaching and research assistant. She became a Full Professor at the Department of Accounting in 2016, and since 2020 she has been KMPG Chair in Accounting. Since 2022 she is member of the Bocconi University Board. She was the Dean of the Undergraduate School at Università Bocconi from 2016 to 2022. At Bocconi, Annalisa Prencipe teaches mainly in doctorate programs, graduate, post-graduate and executive master courses. Her teaching activities are focused on the topics of financial reporting, sustainability reporting, financial statement analysis and consolidation accounting.

Her research activities focus on financial reporting quality, sustainability reporting, voluntary disclosure and corporate governance, with a special interest in private and family firms. She was among the first in Italy to research and teach earnings quality analysis. She is an internationally recognized expert in accounting and reporting in family-controlled firms.

She is the author of several books on earnings quality and consolidation accounting, and has published many papers in leading national and international journals such as Management Science, European Accounting Review, the Journal of Business Finance and Accounting, the Journal of Accounting Auditing and Finance, Review of Accounting Studies, European Financial Management, The International Journal of Accounting, Family Business Review, Corporate Governance: An International Review. Her article "Earnings management in family firms: evidence from R&D cost capitalization in Italy" (coaut. G. Markarian and L. Pozza) received an Honor Mention from the Family Business Review in 2008, while her publication "Mandatory Audit Firm Rotation and Audit quality" in the European Accounting Review (coaut. M. Cameran and M. Trombetta) was granted the Bocconi Impact of Research Award in 2020.

Annalisa is currently the Past-President of the European Accounting Association, after acting as President from 2021 to 2023. In the past, she has been a member of the Management Committee and the chairperson of the EAA Publication Committee. She has been Associate Editor of the Journal of Accounting, Auditing and Finance and is an editorial board member of several leading international journals.

Annalisa Prencipe earned a degree in Business Administration and a Ph.D. in Business Administration & Management from Università Bocconi.

Teaching domains

Financial Statement Analysis

ARTICLES IN SCHOLARLY JOURNALS

IVANOVA M. N., PRENCIPE A.

The Effects of Board Interlocks With an Allegedly Fraudulent Company on Audit Fees

Journal of Accounting Auditing & Finance, 2023, vol.38, no. 2, pp.271-301

D'AUGUSTA C., PRENCIPE A.

Accruals Quality, Shocks to Macro-uncertainty, and Investor Response to Earnings News

European Accounting Review, 2022, pp.1-24

SICILIANO G., PRENCIPE A., RADHAKRISHNAN S.

Trust, family firms, and M&A quality

Asia-Pacific Journal of Accounting & Economics, 2022, pp.1-27

PRENCIPE A., VIARENGO L.

Should I Trust You? Bidder's Earnings Quality as an Indicator of Trustworthiness in Earnout Agreements

The International Journal of Accounting, 2022, vol.57, no. 01, pp.2250002

MINICHILLI A., PRENCIPE A., RADHAKRISHNAN S., SICILIANO G.

What's in a Name? Eponymous Private Firms and Financial Reporting Quality

Management Science, 2022, vol.68, no. 3, pp.2330-2348

BATTAUZ A., GATTI S., PRENCIPE A., VIARENGO L.

Earnouts: The real value of disagreement in mergers and acquisitions*

European Financial Management, 2021, vol.27, no. 5, pp.981-1024

GESUALDI M., PRENCIPE A.

Una nuova era contabile per il leasing

Economia & Management, 2020, no. 3, pp.73-77

BAR-YOSEF S., D'AUGUSTA C., PRENCIPE A.

Accounting Research on Private Firms: State of the Art and Future Directions

The International Journal of Accounting, 2019, vol.54, no. 2, pp.1950007

VIARENGO L., GATTI S., PRENCIPE A.

Enforcement quality and the use of earnouts in M&A transactions: International evidence

Journal of Business Finance & Accounting, 2018, vol.45, no. 3-4, pp.437-481

PRENCIPE A.

Past evolution and recent trends in accounting research

Financial Reporting, 2017, no. 2, pp.51-60

D'AUGUSTA C., BAR-YOSEF S., PRENCIPE A.

The Effects of Conservative Reporting on Investor Disagreement

European Accounting Review, 2016, vol.25, no. 3, pp.451-485

PRENCIPE A., BAR-YOSEF S., DEKKER H.

Accounting Research in Family Firms: Theoretical and Empirical Challenges

European Accounting Review, 2014, vol.23, no. 3, pp.361-385

PRENCIPE A., CAMERAN M., TROMBETTA M.

Mandatory Audit Firm Rotation and Audit Quality

European Accounting Review, 2014, vol.25, no. 1, pp.35-58

BAR-YOSEF S., PRENCIPE A.

The Impact of Corporate Governance and Earnings Management on Stock Market Liquidity in a Highly Concentrated Ownership Capital Market

Journal of Accounting Auditing & Finance, 2013, vol.28, no. 3, pp.292-316

PRENCIPE A.

Earnings management in domestic versus multinational firms: discussion of “Where do firms manage earnings?”

Review of Accounting Studies, 2012, vol.17, no. 3, pp.688-699

MARRA A., MAZZOLA P., PRENCIPE A.

Board monitoring and earnings management pre and post-IFRS

The International Journal of Accounting, 2011, vol.46, no. 2, pp.205-230

PRENCIPE A., BARYOSEF S.

Corporate governance and earnings management in family-controlled companies

Journal of Accounting Auditing & Finance, 2011, vol.26, no. 2, pp.199-227

PRENCIPE A., BAR-YOSEF S., MAZZOLA P., POZZA L.

Income Smoothing in Family-Controlled Companies: Evidence from Italy

Corporate Governance: An International Review, 2011, vol.19, no. 6, pp.529-546

CAMERAN M., PRENCIPE A.

Qualità della Revisione Contabile e Tipo di Revisore

Economia & Management, 2011, no. 1, pp.99-115

MARKARIAN G., POZZA L., PRENCIPE A.

Capitalization of R&D costs and earnings management: Evidence from Italian listed companies

The International Journal of Accounting, 2008, vol.43, no. 3, pp.246-267

MARKARIAN G., POZZA L., PRENCIPE A.

Earnings Management in Family Firms: Evidence From R&D Cost Capitalization in Italy

Family Business Review, 2008, vol.21, no. 1, pp.71-88

PATELLI L., PRENCIPE A.

The Relationship between Voluntary Disclosure and Independent Directors in the Presence of a Dominant Shareholder

European Accounting Review, 2007, vol.16, no. 1, pp.5-33

PRENCIPE A., TETTAMANZI P.

IAS/IFRS e principi nazionali a confronto. Il trattamento delle partecipazioni ai fini del bilancio consolidato

Rivista dei Dottori Commercialisti, 2005, vol.56, no. 5, pp.833-862

PRENCIPE A.

Proprietary costs and determinants of voluntary segment disclosure: evidence from Italian listed companies

European Accounting Review, 2004, vol.13, no. 2, pp.319-340

PRENCIPE A.

L'informativa di bilancio delle ANP: un'analisi comparata

Non Profit, 1998, vol.4, no. 2, pp.205-247

RESEARCH MONOGRAPHS

PRENCIPE A.

Earnings quality. Principi e metodi di analisi della qualità degli earnings in una prospettiva internazionale

Pearson Italia, Italy, 2006

EDITED BOOKS

MANCINI C., PRENCIPE A., TETTAMANZI P. (EDS.)

Bilancio Consolidato - V Ed.

Egea, Milano, Italy, 2021

PRENCIPE A., TETTAMANZI P., MANCINI C. (EDS.)

Bilancio consolidato. Tecniche di redazione e di analisi secondo i nuovi principi internazionali (IV Ed.)

Egea, Milano, Italy, 2017

PRENCIPE A., TETTAMANZI P. (EDS.)

Bilancio Consolidato: Tecniche di Redazione e di Analisi (III Ed.)

Egea, Italy, 2014

PRENCIPE A., TETTAMANZI P. (EDS.)

Bilancio consolidato. Tecniche di redazione e di analisi secondo i nuovi principi internazionali (II Ed.)

Egea, Milano, Italy, 2011

TEXTBOOKS

GALLIMBERTI C., MARRA A., PRENCIPE A.

Consolidation. Preparing and Understanding Consolidated Financial Statements under IFRS

McGraw-Hill Education, Great Britain, 2013

PRENCIPE A., TETTAMANZI P.

Bilancio consolidato secondo i principi internazionali. Esercizi.

Egea, Italy, 2011

CONTRIBUTION TO CHAPTERS, BOOKS OR RESEARCH MONOGRAPHS

PRENCIPE A., TETTAMANZI P.

Il Sustainability Reporting come nuova leva per le decisioni aziendali in *Sostenibilità, impresa e stakeholder: Profili manageriali, finanziari e operativi del bilancio sostenibile*

P. Tettamanzi (Eds), A. Giuffrè Editore S.p.A., chap. 3, pp.61-84, 2023

PRENCIPE A.

Etica, stakeholders e social reporting nel pensiero di Carlo Masini in *Scienza, umanità e visione nel pensiero e nell'azione di Carlo Masini*

Borgonovi Elio, Invernizzi Giorgio (Ed), Egea, pp.306-311, 2016

BAR-YOSEF S., PRENCIPE A.

Time to Wait-Time to Invest: The Case of Trade Order Executions by Specialists on the NYSE in *Bridging the GAAP: Recent Advances in Finance and Accounting*

I. Venezia, Z. Wiener (Eds), World Scientific Publishers, pp.195-225, 2012

PRENCIPE A., TETTAMANZI P.

Il bilancio consolidato in *Management. Amministrazione e Bilancio*

A. Provasoli (Eds), Il Sole 24 Ore - Università Bocconi Editore - La Repubblica, pp.569-669, 2006

PRENCIPE A., TETTAMANZI P.

La redazione del bilancio consolidato. Principi e metodi in *Il bilancio secondo gli IAS*

M. Comoli, F. Corno, A. Viganò (Eds), A. Giuffrè Editore S.p.A., pp.597-700, 2006

PRENCIPE A.

La valutazione dei fondi per rischi e oneri e dei debiti in *Management. Amministrazione e Bilancio*
A. Provasoli(Ed), Il Sole 24 Ore - Università Bocconi Editore - La Repubblica, pp.341-359, 2006

PRENCIPE A.

I principi contabili delle aziende non profit negli Stati Uniti d'America in *Aziende non profit: principi contabili e struttura di bilancio*
M. Elefanti(Ed), Egea, pp.59-76, 2000

ARTICLES IN NATIONAL/INTERNATIONAL NEWSPAPERS

PRENCIPE A., CAGLIO A.

Doppia rilevanza e connettività sono le sfide per le imprese italiane

Il Sole 24 Ore, 28 November, 2023

PRENCIPE A.

Il lungo cammino verso il reporting di sostenibilità

Il Sole 24 Ore, 12 October, 2023

PROCEEDINGS/PRESENTATIONS

D'AUGUSTA C., PRENCIPE A.

Accruals Quality, Shocks to Expected Volatility, and Investor Response to Earnings News

The 2021 Southwest Virtual Region Meeting, March 18-19, 2021, (virtual)

PRENCIPE A., VIARENGO L., GATTI S.

The Role Of Judicial Efficiency On The Use Of Earnouts In M&A Transactions: International Evidence

37th European Accounting Association Annual Congress - May 21-23 2014, Tallinn, Estonia

D'AUGUSTA C., BAR-YOSEF S., PRENCIPE A.

Accounting Conservatism And The Information Content Of Financial Reporting

European Accounting Association Annual Meeting, May 6-8 2013, Paris, France

Grants & Honors

Impact of Research Award - Università Commerciale Luigi Bocconi , 2020

18th Donato Menichella Prize - Fondazione Nuove Proposte , 2018

Excellence in Teaching Award - Università Commerciale Luigi Bocconi , 2015

Excellence in Teaching Award - Università Commerciale Luigi Bocconi , 2013

Excellence in Teaching Award - Università Commerciale Luigi Bocconi , 2012

Excellence in Teaching Award - Università Commerciale Luigi Bocconi , 2010
