

# Annalisa Prencipe

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FULL PROFESSOR

**Financial Accounting & Analysis**

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## 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

D'AUGUSTA C., PRENCIPE A.

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

European Accounting Review, 2024, vol.33, no. 3, pp.1051–1074

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

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**

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

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## RESEARCH MONOGRAPHS

PRENCIPE A.

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

Pearson Italia, Italy, 2006

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## 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

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## 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

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## 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

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## ARTICLES IN NATIONAL/INTERNATIONAL NEWSPAPERS

CAGLIO A., PRENCIPE A.

**Difficili da calcolare gli impatti finanziari della sostenibilità**

Il Sole 24 Ore, 20 December, 2024

OLDANI E., PRENCIPE A.

**Il mercato del credito incentiva il percorso verso la sostenibilità**

Il Sole 24 Ore, 21 November, 2024

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

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## 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., VIARENKO 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*

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## Grants & Honors

Bocconi Teaching Award for the academic year 2023-2024 - "Student Engagement" - Università Commerciale Luigi Bocconi , 2025

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

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