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AFFILIATE PROFESSOR

**Management Control Systems**

**LAURA.ZONI@SDABOCCONI.IT**

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## Biography

Laura Zoni is an Affiliate Professor of Accounting & Control at SDA Bocconi School of Management. She is a Full Professor in Accounting and Management Control at the Università Cattolica del Sacro Cuore, Milan, Faculty of Economics and Law.

At SDA Bocconi, she has been the Coordinator of all Accounting and Management Control courses in the MBA (Full Time). She teaches Accounting and Control mainly in the Executive MBA, Global Executive MBA, Master in Fashion and Design (MAFED), Master in Corporate Finance (MCF) and Custom Executive Education. Starting in 2012, she has contributed to the design of Accounting and Control courses at the Mumbai International School of Business Bocconi (SDA Bocconi Asia Center, India), where she currently teaches in the Post Graduate Program in Business (PGPB). She has conducted research and several education projects with leading firms operating in the food, packaging, cable, energy and telecommunications and online retail industries.

Her research activities focus on performance evaluation and incentives, management accounting system change and organizational change, structure and processes of the Accounting, Control and Finance function. Currently, she is further analyzing the following main topics: the effectiveness of incentives in relation to corporate social performance, the digitalization of enterprises and innovation, business communication quality based on non-financial indicators and on Integrated Reporting (IR) systems.

She is the author of numerous books and articles on her topics of interest. Her works have been published in leading academic journals such as European Accounting Review, the Asia-Pacific Journal of Accounting and Economics, the Journal of Accounting and Organizational Change, the Journal of Accounting Auditing and Finance, Management Control Review. She is a consultant for the design and implementation of management control systems. She has been a Visiting Faculty at the Stern School of Business (New York University), at the Amos Tuck School of Business (Hanover, USA), at Marshall School of Business (Los Angeles, USA) and at Insead (Fontainebleau, France). She has won numerous prizes and awards including the 2008 Highly Commended Award of the Emerald Literati Network. She is a member of the Faculty Committee of the PhD Program in Economia e Innovazione at the Università Cattolica del Sacro Cuore. She acts as an independent director in major listed and unlisted companies.

Laura earned a degree and a Ph.D. in Business Administration from Università Bocconi. She is married with a son. She is a passionate globe trotter.

## Teaching domains

Cost Management

Performance Management

Budgeting & Forecasting

Value Based Management

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## ARTICLES IN SCHOLARLY JOURNALS

DERCHI G. B., ZONI L., DOSSI A.

**Corporate Social Responsibility Performance, Incentives, and Learning Effects**

Journal of Business Ethics, 2021, vol.173, no. 3, pp.617-641

ZONI L., PIPPO F.

**CFO and finance function: what matters in value creation**

Journal of Accounting and Organizational Change, 2017, vol.13, no. 2, pp.216-238

ZONI L., DOSSI A.

**Quality of Performance Measurement Systems of Intangibles and Goodwill Impairment Losses**

Quaderni Dipartimento di Science Economiche e Sociali, 2015, vol.111, pp.1-39

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

CAGLIO A., ZONI L.

**Internet technologies and interactivity of management controlsystems: some empirical evidence**

Problems and Perspectives in Management, 2010, vol.8, no. 4, pp.58-71

DOSSI A., PATELLI L., ZONI L.

**The missing link between corporate performance measurement systems and CEO incentive plans**

Journal of Accounting Auditing & Finance, 2010, vol.25, no. 4, pp.531-558

ZONI L., STAMERRA G.

**Il ruolo del budget in tempi di crisi: perché non si può rinunciare alla formalizzazione dei piani di azione**

Economia & Management, 2009, no. 4, pp.57-76

ZONI L., MERCHANT K. A.

**Controller involvement in management: an empirical study in large Italian corporations**

Journal of Accounting and Organizational Change, 2007, vol.3, no. 1, pp.29-43

CIFALINÒ A., ZONI L.

**Management Control Transformation: Perspectives from the Information Economy**

Quaderni Dipartimento di Science Economiche e Sociali, 2003, vol.3, pp.31

ZONI L.

**Il 'controller' del 2000: manager o controllore?**

Problemi di Gestione dell'Impresa, 2001, vol.31, pp.7-27

PISTONI A., ZONI L.

**Comparative Management Accounting in Europe: An Undergraduate Education Perspective**

European Accounting Review, 2000, vol.9, no. 2, pp.385-319

SHANK J., ZONI L.

**Un caso di contenimento dei costi in una struttura sanitaria: l'applicazione dell'analisi strategica dei costi**

Amministrazione e Finanza, 1998, vol.4, pp.58-81

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## RESEARCH MONOGRAPHS

ZONI L.

**Amministrazione finanza e controllo: costo o valore? La trasformazione della funzione AFC nelle imprese italiane**

Egea, Milano, Italy, 2013

MORELLI M., ZONI L.

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

Egea, Milano, Italy, 2013

MERCHANT K., VAN DER STEDE W., ZONI L.

**Sistemi di controllo di gestione: misure di performance, valutazione e incentivi**

Pearson, Italy, 2013

ZONI L.

**Cambiamenti strategici e sistemi di controllo: determinanti e processi di cambiamento**

A.Giuffrè Editore S.p.A., Milano, Italy, 2003

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## EDITED BOOKS

TOSCANO G., ZONI L. (EDS.)

**Contabilità Industriale - I Costi e le Decisioni: Una Raccolta di Casi**

CUSL, Italy, 1993

TOSCANO G., ZONI L. (EDS.)

**Contabilità Industriale - I Costi e le Decisioni: Una Raccolta di Letture**

CUSL, Italy, 1993

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## TEXTBOOKS

ZONI L.

**I metodi di rilevazione analitica delle informazioni quantitativo monetarie: una raccolta di Casi**

CUSL, Milano, Italy, 1993

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## CONTRIBUTION TO CHAPTERS, BOOKS OR RESEARCH MONOGRAPHS

DERCHI G. B., ZONI L.

**Remunerazione e Incentivazione del top management. Meccanismi ESG based** in *Il valore della sostenibilità. Modelli emergenti di rendicontazione non finanziaria tra le imprese italiane leader ESG*

D. Galli, R. Torelli (Eds), Franco Angeli, pp.157-185, 2021

ZONI L.

**Il controllo economico e il ruolo del budget: aspetti organizzativi** in *Programmazione e Controllo*

Arcari, A.(Ed), McGraw-Hill, chap. 11, pp.337-362, 2019

ZONI L.

**La pianificazione strategica e il ruolo del budget: aspetti metodologici** in *Programmazione e Controllo*

Arcari, A.(Ed), McGraw-Hill, chap. 10, pp.301-336, 2019

ZONI L.

**Le metodologie di rilevazione analitica** in *Programmazione e Controllo*

Arcari, A.(Ed), McGraw-Hill, chap. 6, pp.171-208, 2019

ZONI L.

**Management accountants in Italy: economic, institutional and educational environment, and evidence from the job market** in *The Role of the Management Accounting: Local Variations and Global Influences*

L. Goretzki, E. Strauss(Ed), Routledge, Taylor and Francis Group, pp.8-19, 2017

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**Il controllo economico e il budget: aspetti organizzativi** in *Programmazione e controllo*

A. Arcari(Ed), McGraw-Hill Education, chap. 11, pp.335-359, 2014

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A. Arcari(Ed), McGraw-Hill Education, chap. 10, pp.299-334, 2014

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A. Arcari(Ed), McGraw-Hill Education, chap. 6, pp.169-205, 2014

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A. Arcari(Ed), McGraw-Hill, chap. 10, pp.325-364, 2010

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**Il controllo economico e il ruolo del budget: aspetti organizzativi** in *Programmazione e Controllo*

A. Arcari(Ed), McGraw-Hill, chap. 11, pp.365-396, 2010

ZONI L.

**La rilevazione analitica dei costi e dei ricavi: metodi e flussi** in *Programmazione e Controllo*

A. Arcari(Ed), McGraw-Hill, chap. 6, pp.179-218, 2010

DOSSI A., PATELLI L., ZONI L.

**The Missing Link between Corporate Performance Measurement Systems (CPMS) and CEO Incentive Plans (CEOIP)** in *Economia aziendale & management. Scritti in onore di Vittorio Coda*

G. Airoldi, G. Brunetti, G. Corbetta, G. Invernizzi (Eds),Egea, pp.805-830, 2010

ZONI L.

**Il controllo economico e il ruolo del budget** in *Il controllo direzionale*

A. Arcari(Ed), McGraw-Hill, pp.317-363, 2007

ZONI L.

**La rilevazione analitica dei costi e dei ricavi: metodi e flussi** in *Il controllo direzionale*

A. Arcari(Ed), McGraw-Hill, pp.197-251, 2007

ZONI L.

**L'Activity Based Costing** in *I sistemi di pianificazione, programmazione e controllo, Vol. 2*

S. Baraldi, C. Devecchi(Ed), Giappichelli Editore, chap. 11, 1995

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## PROCEEDINGS/PRESENTATIONS

DERCHI G. B., ZONI L., DOSSI A.

**CSR Performance, Incentives and learning effect**

41st EAA Annual Congress - 30 May-1 June, 2018, Milan, Italy

ZONI L., DOSSI A., DERCHI G.

**CSR linked Incentive and CRS performance**

*Management Accounting Section - American Accounting Association - 6-9 January 2016, Dallas, Texas, United States of America*

ZONI L., DOSSI A., DERCHI G.

**CSR linked Incentive and CRS performance**

*Convegno AIDEA - 10-12 Settembre, 2015, Piacenza, Italy*

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*

DOSSI A., ZONI L.

**The missing link between CEO incentive plan and corporate performance measurement systems**

*Journal of Accounting Auditing and Finance Symposium - An international perspective on performance evaluation and executive compensation - 10-11 September, 2009, Milano, Italy*

ZONI L., STAMERRA G.

**Beyond budgeting towards lean and proactive control systems? The results of an empirical research**

*29th EAA Annual Congress – 22-24 March 2006, Dublin, Ireland*

ZONI L.

**Does strategic change lead management control transformation?**

*27th EAA Annual Congress – 1-3 April, 2004, Prague, Czech Republic*

CAGLIO A., ZONI L.

**Internet Technologies and Interactivity of Management Control: Some Empirical Evidence**

*26th EAA Annual Congress – April 2-4, 2003, Seville, Spain*

AGLIATI M., ZONI L.

**Local Performance of Global Companies: Relevance of Non-Financial Indicators**

*24th EAA Annual Congress – 18-24 April, 2001, Athens, Greece*

AGLIATI M., ZONI L.

**Local Performance of Global Companies: Relevance of Non-Financial Indicators**

*EIASM Conference, 2001, Pisa, Italy*

CIFALINÒ A., ZONI L.

**Management Control Transformation: Perspectives from the Information Economy**

*EIASM conference, 2001, Bruxelles, Belgium*

ZONI L.

**The Italian Application of the IV and VII European Directives**

*International Accounting Seminars - Stern School of Business, 1998, New York, United States of America*

ZONI L.

**Management Accounting Education in Europe: A Comparative Survey in Europe**

*20th EAA Annual Congress – 23-25 April, 1997, Graz, Austria*

SHANK J., ZONI L.

**Cost Analysis for Cost Containment: Applying the Strategic Cost Management (SCM) Perspective in A Health Care Field Study**

*19th EAA Annual Congress – 2-4 May, 1996, Bergen, Norway*

ZONI L.

**Financial Controller's Involvement in Management: the Results of a Survey**

*18th EAA Annual Congress – 10-12 May, 1995, Birmingham, Great Britain*

ZONI L.

**The Soviet Accounting Reconstruction: Is It a Problem of Changing the Principles Only?**

*15th EAA Annual Congress - 22-24 April, 1992, Madrid, Spain*

ZONI L.

**The History of Italian Management Accounting**

*13th EAA Annual Congress – 18-20 April, 1990, Budapest, Hungary*

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## Grants & Honors

Research Award – Università Cattolica del Sacro Cuore , 2013

Highly Commended Award – Emerald Literati Network , 2008

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