

# Ariela Caglio

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## Management Control Systems

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## Curriculum Vitae

Ariela Caglio is Associate Professor of the Department of Accounting at Bocconi University . Since January 2017, she is Department of Accounting Liaison Officer.

She leverages more than 15 years of experience at Università Bocconi and SDA Bocconi School of Management. She has trusted expertise in teaching, also at MBA and executive levels, in the areas of business planning and budgeting, performance evaluation and management and cost accounting. She is also the Director of the Bachelor in International Economics and Management (BIEM) of Bocconi University. She has conducted numerous research, training and consulting projects for major companies operating in different sectors, including the banking, telecom and luxury sectors.

Her research and professional interests primarily rest in performance measurement and control systems, integrated reporting and compensation design. She is particularly fascinated by studying the complex uses of management accounting in supply chains across collaborating firms, especially in the fashion industry, and by the football industry.

She has published for prestigious academic and professional outlets, both at international and national levels, including *Accounting, Organizations and Society*, *Management Accounting Research*, *European Accounting Review* and *Journal of Accounting and Public Policy*. She sits in several editorial boards of national and international journals such as *European Accounting Review* and *Economia & Management*. She is member of the Standing Scientific Committee of the European Accounting Association (EAA). She has been Visiting Professor in some prestigious institutions, including the London School of Economics and Political Science (LSE) and the Manchester University. She has been the Director of the Accounting course at USI in Lugano from 2012 until 2015. In 2016, she was the winner of the Best Instructor Award for Innovation in Teaching of Bocconi

University and, in 2013, she won the David Solomons Prize.

Ariela earned a Degree *cum laude* in Business Administration and a Ph.D. in Business Administration and Management both from Bocconi University.

## Publications

### Books

- Does Transparency Make a Difference? The Uses and Roles of Inter-firm Accounting in Strategic Alliances (with A. Ditillo), in Das T. K. (edited by), *Management Dynamics in Strategic Alliances*, Information Age Publishing, 2012
- Beyond the “Ideal”: Exploring Controls in Inter-firm Settings from a Combinatorial Perspective (with A. Ditillo), in Das T. K. (edited by), *Behavioral Perspectives on Strategic Alliances*, Information Age Publishing, 2012
- Budget (co-author: F. Amigoni) Egea, 2012
- Performance management: modelli e strumenti per competere oggi (with: A. Bhimani, A. Ditillo, M. Morelli), Egea, 2010
- Il costing oltre i confini d’impresa. Metodologie e strumenti di misurazione e gestione dei costi nella supply chain, McGraw-Hill, 2008
- Controlling Collaboration between Firms. How to Build and Maintain Successful Relationships with External Partners, (with: A. Ditillo), Elsevier, 2008
- “L’impatto dell’integrazione informativa sulle professionalità amministrative”, in Agliati M. (ed.), *Management – Budgeting e Controllo di Gestione*, IlSole24Ore, Università Bocconi Editore, La Repubblica, 2006
- “Esercizi e problemi di Programmazione e Controllo”, (with: A. Ditillo), McGrawHill, 2005
- “Dis-Integration Through Integration: the Emergence of Accounting Information Networks’ (with: F. Amigoni, A. Ditillo), in Bhimani A. (ed.), *Management Accounting in the Digital Economy*, Oxford University Press, 2003
- “L’evoluzione della Funzione Amministrativa – Attività, professionalità e assetti nell’era dell’integrazione informativa”, (with: M. Agliati, G. Meloni, F. Miroglio), Egea, Milano, 2001
- “Implementing Enterprise Resource Planning Systems: Implications for Financial Specialists” (with: M. Newman, C. Westrup), in Munkvold B. E. (ed.), *Contemporary Trends in Systems Development*, Plenum Pub Corp, 2001
- “Contabilità Direzionale e Controllo di Gestione. Impatto delle Nuove Tecnologie”, (co-editor: G. Meloni), Egea, Milano, 2000
- “Information Technology and the Science of Complexity: A New Perspective on Management Control”, in Bonson E. and Vasarhelyi M. (eds.), *Emerging Technologies in Accounting and Finance*, edited by: Copiadoras Bonanza, S.L., 1999

### Articles

- Is it shameful to be an accountant? GenMe perception(s) of accountants’ ethics, (co-author: M. Cameran), *Abacus*, forthcoming
- Management and Accounting Innovations: Reflecting on what they are and why they are adopted, (co-authors: C. Busco and R. W. Scapens), *Journal of Management and Governance*, 2015, 19:3, pp. 495-524
- Opening the black box of management accounting information exchanges in buyer-supplier relationships (co-author: A. Ditillo), *Management Accounting Research*, 2012, 23:2, pp. 61-78 (winner of the Best Paper David Solomons Prize)
- Interdependence and accounting information exchanges in inter-firm relationships, (with A. Ditillo), *Journal of Management and Governance*, 2012, 16:1, pp. 57-80
- Internet technologies and interactivity of management control systems: some empirical evidence, (with L. Zoni), *Problems and Perspectives in Management*, 8: 4, 2010, pp. 58-71
- A Review and Discussion of Management Control in Inter-Firm Relationships: Achievements and Future Directions, (with A. Ditillo), *Accounting, Organizations and Society*, 33, 2008, pp. 865-898
- “Inter-organizational control”, (co-author: A. Ditillo), *Financial Management*, December/January 2006-2007.
- “Controllare la supply chain nel settore moda: quale ruolo per il management accounting?” (with A. Ditillo, P. M. Madini), *Economia&Management*, n.1, 2006
- “Enterprise Resource Planning Systems and Accountants: Towards Hybridisation?”, *The European Accounting Review*, 12: 1, 2003
- “Intranet e la riprogettazione degli assetti organizzativi: il caso Ciba-Geigy Italia”, in *Economia & Management*, n. 5, Sept. 1998

### Related Articles

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