

# Ariela Caglio

## ACCOUNTING

---

ASSOCIATE PROFESSOR

Management Control Systems

ARIELA.CAGLIO@SDABOCCONI.IT

---

## Biography

Ariela Caglio is an Associate Professor of Management Accounting and Performance Measurement at the Accounting Department of Università Bocconi. She is also the Director of the Double Degree Bocconi-ESSEC (École supérieure des sciences économiques et commerciales) (Master of Science in Management).

She has been a Visiting Professor at prestigious international institutions, such as the London School of Economics and Political Science (LSE) and the University of Manchester and has gained over fifteen years' experience teaching in graduate programs, MBA and executive courses.

She has distinguished herself for numerous academic awards including the 'David Solomons Prize' (2013) and the 'Best Instructor Award for Innovation in Teaching' award from Università Bocconi (2016).

Her research and professional interests mainly focus on areas such as: performance measurement and management, sustainability and integrated reporting, business planning and budgeting, cost accounting. She is also particularly interested in investigating management accounting practices and control systems in supply chains in the fashion and football industries.

Ariela has published, both nationally and internationally, numerous volumes and articles in prestigious academic and professional journals such as: Accounting, Organizations and Society, Management Accounting Research, European Accounting Review and the Journal of Accounting and Public Policy.

She sits on the Management Committee of the European Accounting Association (EAA) and is advisor for UNCTAD (United Nations Conference on Trade and Development) on sustainability reporting.

Ariela Caglio graduated with honors in Business Administration and holds a PhD in Business Administration and Management from Università Bocconi.

## Teaching domains

Performance Management

Strategic & Business Planning

Cost Management

Budgeting & Forecasting

Sustainable Accounting & Finance

---

## Latest publications

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

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., LAFFITTE S., MASCIANDARO D., OTTAVIANO G.

Has financial fair play changed European football?

Sports Economics Review, 2023, vol.3, pp.100018

CAGLIO A., DITILLO A.

Elevata incontrollabilità: quali obiettivi prestazioni e incentivi

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

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

CAGLIO A., MELLONI G., PEREGO P.

Informational Content and Assurance of Textual Disclosures: Evidence on Integrated Reporting

European Accounting Review, 2020, vol.29, no. 1, pp.55-83

---

## Grants & Honors

Winner of the Best Instructor Award for Innovation in Teaching - Università Commerciale Luigi Bocconi , 2016

Winner of the David Solomons Prize, for the paper: "Opening the Black Box of Management Accounting Information Exchanges in Buyer–Supplier Relationships" published in Management Accounting Research (2012) - Management Accounting Research , 2013

Winner of the 'Research Profile' Award - Università Commerciale Luigi Bocconi , 2010

Winner of the 'Research Excellence Award' - Università Commerciale Luigi Bocconi , 2009

Winner of the 'Best Master of Science Instructor Award' - Università Commerciale Luigi Bocconi , 2005

Winner of the 'Best Case Study Prize' - SDA Bocconi School of Management , 2003

---