

Ariela Caglio

Associate Professor



Knowledge Group: Accounting

Research Domains: Management Control Systems

Teaching Domains: Performance Management, Strategic & Business Planning, Cost Management, Budgeting & Forecasting, Sustainable Accounting & Finance

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Biography

Ariela Caglio è Professoressa Associata di Programmazione e Controllo presso il Dipartimento di Accounting dell'Università Bocconi e Direttrice del Double Degree Bocconi-ESSEC (École supérieure des sciences économiques et commerciales) (Master of Science in Management).

È stata Visiting Professor presso prestigiose istituzioni internazionali, quali la London School of Economics and Political Science (LSE) e la University of Manchester e ha maturato un'esperienza di oltre quindici anni insegnando in programmi graduate, MBA ed executive.

Si è distinta per numerosi premi accademici tra cui il 'David Solomons Prize' (2013) ed il premio 'Best Instructor Award for Innovation in Teaching' dell'Università Bocconi (2016).

I suoi interessi di ricerca e professionali si concentrano principalmente su aree quali: misurazione e gestione delle prestazioni, sustainability e integrated reporting, business planning e budgeting, cost accounting. È inoltre particolarmente interessata allo studio dei sistemi di programmazione e controllo nelle supply chain di imprese che collaborano nel settore della moda e del calcio.

Ha pubblicato, sia a livello nazionale che internazionale, numerosi volumi ed articoli in prestigiose riviste accademiche e professionali quali: Accounting, Organizations and Society, Management Accounting Research, European Accounting Review e Journal of Accounting and Public Policy.

Siede nel Management Committee della European Accounting Association (EAA) ed è advisor per UNCTAD (United Nations Conference on Trade and Development) in materia di sustainability reporting.

Ariela ha conseguito la Laurea con lode in Economia Aziendale e un PhD in Business Administration e Management presso l'Università Bocconi.

Articles in Scholarly Journals

Exploring innovation across organizations: the role of contracts and management controls

CAGLIO, A., M. DANIELE, A. DITILLO, "Exploring innovation across organizations: the role of contracts and management controls", Journal of Management and Governance, 2025, vol. 29, pp. 891–930

ESG e sistemi di controllo aziendale. Un nuovo paradigma per misurare il valore

CAGLIO, A., "ESG e sistemi di controllo aziendale. Un nuovo paradigma per misurare il valore", Economia & Management, 2025, no. 2, pp. 11-15

Elevata incontrollabilità: quali obiettivi prestazioni e incentivi

CAGLIO, A., A. DITILLO, "Elevata incontrollabilità: quali obiettivi prestazioni e incentivi", Economia & Management, 2023, no. 1, pp. 92-95

Has financial fair play changed European football?

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Reviewing Interorganizational Management Accounting and Control Literature: A New Look

CAGLIO, A., A. DITILLO, "Reviewing Interorganizational Management Accounting and Control Literature: A New Look", Journal of Management Accounting Research, 2021, vol. 33, no. 1, pp. 149-169

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

CAGLIO, A., G. MELLONI, P. PEREGO, "Informational Content and Assurance of Textual Disclosures: Evidence on Integrated Reporting", European Accounting Review, 2020, vol. 29, no. 1, pp. 55-83

What is an Accountant? An Investigation of Images

CAGLIO, A., M. CAMERAN, J. KLOBAS, "What is an Accountant? An Investigation of Images", European Accounting Review, 2019, vol. 28, no. 5, pp. 849-871

To Disclose or Not to Disclose? An Investigation of the Antecedents and Effects of Open Book Accounting

CAGLIO, A., "To Disclose or Not to Disclose? An Investigation of the Antecedents and Effects of Open Book Accounting", European Accounting Review, 2018, vol. 27, no. 2, pp. 263-287

CFO role and CFO compensation: An empirical analysis of their implications

CAGLIO, A., A. DOSSI, W. A. VAN DER STEDE, "CFO role and CFO compensation: An empirical analysis of their implications", Journal of Accounting and Public Policy, 2018, vol. 37, no. 4, pp. 265-281

Saying more with less? Disclosure conciseness, completeness and balance in Integrated Reports

MELLONI, G., A. CAGLIO, P. PEREGO, "Saying more with less? Disclosure conciseness, completeness and balance in Integrated Reports", Journal of Accounting and Public Policy, 2017, vol. 36, no. 3, pp. 220-238

Is it Shameful to be an Accountant? GenMe Perception(s) of Accountants' Ethics

CAMERAN, M., A. CAGLIO, "Is it Shameful to be an Accountant? GenMe Perception(s) of Accountants' Ethics", *Abacus*, 2017, vol. 53, no. 1, pp. 1-27

Management and accounting innovations: reflecting on what they are and why they are adopted

CAGLIO, A., C. BUSCO, R. W. SCAPENS, "Management and accounting innovations: reflecting on what they are and why they are adopted", *Journal of Management & Governance*, 2014, vol. 19, no. 3, pp. 495-524

Interdependence and accounting information exchanges in inter-firm relationships

CAGLIO, A., A. DITILLO, "Interdependence and accounting information exchanges in inter-firm relationships", *Journal of Management and Governance*, 2012, vol. 16, no. 1, pp. 57-80

Opening the black box of management accounting information exchanges in buyer-supplier relationships

CAGLIO, A., A. DITILLO, "Opening the black box of management accounting information exchanges in buyer-supplier relationships", *Management Accounting Research*, 2012, vol. 23, no. 2, pp. 61-78

A review and discussion of management control in inter-firm relationships: Achievements and future directions

DITILLO, A., A. CAGLIO, "A review and discussion of management control in inter-firm relationships: Achievements and future directions", *Accounting, Organizations and Society*, 2008, vol. 33, no. 7-8, pp. 865-898

Controllare la supply chain nel settore moda: quale ruolo per il management accounting

CAGLIO, A., A. DITILLO, P. MADINI, "Controllare la supply chain nel settore moda: quale ruolo per il management accounting", *Economia & Management*, 2006, no. 1, pp. 59-74

Enterprise Resource Planning systems and accountants: towards hybridization?

CAGLIO, A., "Enterprise Resource Planning systems and accountants: towards hybridization?", *European Accounting Review*, 2003, vol. 12, no. 1, pp. 123-153

Contribution to Chapters, Books or Research Monographs

The Field Research Method as Applied to Behavioural Accounting Research

CAGLIO, A., A. DITILLO, "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

Educating the next generation of accountants: how to promote ethical consciousness through critical thinking

CAGLIO, A., M. CAMERAN, "Educating the next generation of accountants: how to promote ethical consciousness through critical thinking" in *Accounting Ethics Education: Teaching Virtues and Values*, Costa A., Pinheiro M. (Eds.), Routledge, chap. 5, pp. 100-119, 2020

Combining Differentiated Knowledge for Innovation across Organizations

DITILLO, A., A. CAGLIO, "Combining Differentiated Knowledge for Innovation across Organizations" in Accounting, Innovation and Inter-Organisational Relationships., Carlsson-Wall Martin, Håkansson Håkan, Kraus Kalle, Lind Johnny, Strömsten Torkel (Eds.), Routledge, pp. 157-175, 2018

The field research method as applied to behavioural accounting research: case studies

CAGLIO, A., A. DITILLO, "The field research method as applied to behavioural accounting research: case studies" in The Routledge companion to behavioural accounting research., Libby Theresa, Thorne Linda (Eds.), Routledge, pp. 238-252, 2018

Beyond the "Ideal": Exploring Controls in Interfirm Settings from a Combinatorial Perspective

CAGLIO, A., A. DITILLO, "Beyond the "Ideal": Exploring Controls in Interfirm Settings from a Combinatorial Perspective" in Management Dynamics in Strategic Alliances., T. K. Das (Ed.), Information Age Publishing, pp. 117-134, 2012

The Uses and Roles of Interfirm Accounting in Strategic Alliances: Does Transparency Make a Difference?

CAGLIO, A., A. DITILLO, "The Uses and Roles of Interfirm Accounting in Strategic Alliances: Does Transparency Make a Difference?" in Strategic Alliances for Value Creation., T.K. Das (Ed.), Information Age Publishing, pp. 171-193, 2012

Dis-Integration through Integration: The Emergence of Accounting Information Networks

AMIGONI, F., A. CAGLIO, A. DITILLO, "Dis-Integration through Integration: The Emergence of Accounting Information Networks" in Management Accounting in the Digital Economy., Alnoor Bhimani (Ed.), Oxford University Press, pp. 15-35, 2003

Implementing Enterprise Resource Planning Systems: Implications for Financial Specialists

CAGLIO, A., M. NEWMAN, C. WESTRUP, "Implementing Enterprise Resource Planning Systems: Implications for Financial Specialists" in Contemporary Trends in Systems Development., M. Sein, B. E. Munkvold, T. Orvic, W. Wojtkowski, W. G. Wojtkowski, J. Zupancic, S. Wrycza (Eds.), Kluwer Academic Publishers, pp. 293-301, 2001

Articles in national/international newspapers

Se l'Ue perde slancio sulla sostenibilità

CAGLIO, A., F. LOMBARDI, "Se l'Ue perde slancio sulla sostenibilità", Avvenire, 9 April 2025

Anche per il calcio la sostenibilità è innovazione

CAGLIO, A., "Anche per il calcio la sostenibilità è innovazione", Il Sole 24 Ore, 23 April 2025

La sostenibilità fa le imprese più redditizie

CAGLIO, A., "La sostenibilità fa le imprese più redditizie", La Repubblica - Affari&Finanza, 13 October 2025

Più trasparenza per le catene del valore legate alla sostenibilità

CAGLIO, A., R. VINCENZI, "Più trasparenza per le catene del valore legate alla sostenibilità", Il Sole 24 Ore, 27 January 2024

Diamo voce alla natura (nei bilanci delle società)

CAGLIO, A., "Diamo voce alla natura (nei bilanci delle società)", Economia de Il Corriere della Sera, 25 March 2024

Difficili da calcolare gli impatti finanziari della sostenibilità

CAGLIO, A., A. PRENCIPE, "Difficili da calcolare gli impatti finanziari della sostenibilità", Il Sole 24 Ore, 20 December 2024

Una contabilità che sappia dare voce alla Natura

CAGLIO, A., "Una contabilità che sappia dare voce alla Natura", Il Sole 24 Ore, 24 May 2023

Doppia rilevanza e connettività sono le sfide per le imprese italiane

PRENCIPE, A., A. CAGLIO, "Doppia rilevanza e connettività sono le sfide per le imprese italiane", Il Sole 24 Ore, 28 November 2023

Globalisation and regulation in the European football industry

CAGLIO, A., S. LAFFITTE, D. MASCIANDARO, G. OTTAVIANO, "Globalisation and regulation in the European football industry", voxEU.org, 19 December 2019

Financial Fair Play: Globalisation and regulation in the European football industry

OTTAVIANO, G., S. LAFFITTE, D. MASCIANDARO, A. CAGLIO, "Financial Fair Play: Globalisation and regulation in the European football industry", voxEU.org, 19 December 2019

Proceedings/Presentations

Mission impossible? Accounting for Invisible, Inaudible and Absent Stakeholders

ZICARI, A. P., A. CAGLIO, P. QUATTRONE, J. GEHMAN, "Mission impossible? Accounting for Invisible, Inaudible and Absent Stakeholders" in The 85th Annual Meeting of Academy of Management, July 25-29, 2025, Copenhagen, Denmark

The End of Greenwashing? A Renewed Infrastructure for CSR Information in the New Normal

CAGLIO, A., G. MELLONI, J. SU, "The End of Greenwashing? A Renewed Infrastructure for CSR Information in the New Normal" in 82nd Annual Meeting of the Academy of Management - August 5-9, 2022, Seattle, WA, United States of America

Corporate Resilience During Crisis: The Role of Sustainability, Risk Management, and COVID-washing

CAGLIO, A., G. MELLONI, J. SU, "Corporate Resilience During Crisis: The Role of Sustainability, Risk Management, and COVID-washing" in 81st Annual Meeting of the Academy of Management (AOM 2021), 30 July-3 August, 2021, (online), United States of America

Integrated management and reporting. State of the art and opportunities for research

CAGLIO, A., "Integrated management and reporting. State of the art and opportunities for research" in SIDREA International Forum Roundtable - September 25-26, 2014, Palermo, Italy

Opening the black box of inter-organizational management accounting

CAGLIO, A., "Opening the black box of inter-organizational management accounting" in ENROAC PhD Summer School - July 13-16, 2014, Certosa di Pontignano, Siena, Italy

Inter-organizational management accounting and social network analysis

CAGLIO, A., "Inter-organizational management accounting and social network analysis" in ENROAC PhD Summer School, 2012, Certosa di Pontignano, Siena, Italy

Social innovation, new business models and management accounting

CAGLIO, A., "Social innovation, new business models and management accounting" in SIDREA International Forum Roundtable - November 27-28, 2012, Modena, Italy

Living in "Transparency": exploring the interface of management accounting and the operational at Rautaruukki PLC

DOSSI, A., A. CAGLIO, J. VAIVIO, J. TERO, "Living in "Transparency": exploring the interface of management accounting and the operational at Rautaruukki PLC" in 33rd Annual congress of European Accounting Association - May 19-21, 2010, Istanbul, Turkey

Is it a shame to be an accountant? The public perceptions of accountants' ethics

CAGLIO, A., M. CAMERAN, "Is it a shame to be an accountant? The public perceptions of accountants' ethics" in 33rd Annual congress of European Accounting Association - May 19-21, 2010, Istanbul, Turkey

Research Notes or short Articles in Journals

Sustainability Reporting and the Digital Stakeholder

CAGLIO, A., P. QUATTRONE, "Sustainability Reporting and the Digital Stakeholder", Strategic Finance, 6 November 2023

Practice-Oriented Books

Misurare e gestire le performance. Strumenti e modelli per monitorare i risultati

DITILLO, A., A. CAGLIO, M. MORELLI - "Misurare e gestire le performance. Strumenti e modelli per monitorare i risultati" - 2020, Egea, Milano, Italy

Budget

AMIGONI, F., A. CAGLIO - "Budget" - 2012, Egea, Milano, Italy

Articles upon Request/Invitation

Reviewing Inter-Organizational Management Accounting and Control Literature: A New Look

CAGLIO, A., A. DITILLO, "Reviewing Inter-Organizational Management Accounting and Control Literature: A New Look", Journal of Management Accounting Research, 2020, vol. 33, no. 1, pp. 149–169

Inter-organizational control

CAGLIO, A., A. DITILLO, "Inter-organizational control", Financial Management, December 2007, pp. 27-28

Other

Integrated Thinking in Action

CAGLIO, A., G. MELLONI, "Integrated Thinking in Action", The Reporting Times, 2019, vol. 14

Working Papers

Does Financial Fair Play Matter? The Real Effects of UEFA Regulation for European Football Clubs

CAGLIO, A., S. LAFFITTE, D. MASCIANDARO, G. OTTAVIANO - "Does Financial Fair Play Matter? The Real Effects of UEFA Regulation for European Football Clubs" - 2019, Paolo Baffi Centre Research Paper

Interview Articles

C'è un modo nuovo per valutare il bilancio delle aziende

CAGLIO, A., "C'è un modo nuovo per valutare il bilancio delle aziende", wired.it, 29 November 2017

Textbooks

Controlling collaboration between firms. How to built and maintain successful relationships with external partners

CAGLIO, A., A. DITILLO - "Controlling collaboration between firms. How to built and maintain successful relationships with external partners" - 2008, Elsevier, Amsterdam, Netherlands (The)

Research Monographs

Il costing oltre i confini d'impresa. Metodologie e strumenti per la misurazione e la gestione dei costi nella supply chain

CAGLIO, A. - "Il costing oltre i confini d'impresa. Metodologie e strumenti per la misurazione e la gestione dei costi nella supply chain" - 2008, McGraw-Hill

L'evoluzione della Funzione Amministrativa. Attività, professionalità e assetti nell'era dell'integrazione informativa

AGLIATI, M., A. CAGLIO, G. MELONI, F. MIROGLIO - "L'evoluzione della Funzione Amministrativa. Attività, professionalità e assetti nell'era dell'integrazione informativa" - 2001, Egea, Milano, Italy

Research Reports

Management Accounting in Networks: Techniques and Applications

CAGLIO, A., A. DITILLO - "Management Accounting in Networks: Techniques and Applications" - 2006, CIMA Research Executive Summary Series

Edited Books

Contabilità Direzionale e Controllo di Gestione. Impatto delle Nuove Tecnologie

CAGLIO, A., G. MELONI (Eds.), "Contabilità Direzionale e Controllo di Gestione. Impatto delle Nuove Tecnologie" - 2000, Egea, Milano, Italy