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Knowledge Group: Accounting

Research Domains: Management Control Systems

Teaching Domains: Performance Management, Strategic & Business

Planning, Cost Management, Budgeting & Forecasting, Sustainable

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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

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Has financial fair play changed European football?

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Reviewing Interorganizational Management Accounting and Control Literature: A New Look

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

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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

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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

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Enterprise Resource Planning systems and accountants: towards hybridization?

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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

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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

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

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Implementing Enterprise Resource Planning Systems: Implications for Financial Specialists

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Articles in national/international newspapers

Se l'Ue perde slancio sulla sostenibilità

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La sostenibilità fa le imprese più redditizie

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Più trasparenza per le catene del valore legate alla sostenibilità

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Diamo voce alla natura (nei bilanci delle società)

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Difficili da calcolare gli impatti finanziari della sostenibilità

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Una contabilità che sappia dare voce alla Natura

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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

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

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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

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

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Opening the black box of inter-organizational management accounting

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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

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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

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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

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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

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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