

Angelo Ditillo

Associate Professor



Knowledge Group: Accounting

Research Domains: Management Control Systems

Teaching Domains: Budgeting & Forecasting, Performance Management, Strategic & Business Planning, Value Based Management, Transfer Pricing

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Biography

Angelo Ditillo is an Associate Professor of Accounting and Control at SDA Bocconi School of Management.

Angelo teaches in the full time MBA program and has conducted numerous education projects with Novartis, ABB and UniCredit.

His research activities focus on business planning and control of private equity agreements, management control of creative and innovative organizations, inter-organizational control of private and public partnerships, modes of control in knowledge-intensive firms and, more recently, the digital transformation and management accounting revolution. He is the author of numerous books and articles on his topics of interest. His work has been published in Accounting, Organizations and Society, the European Accounting Review, the Journal of Management Accounting Research, Management Accounting Research, the Accounting, Auditing and Accountability Journal, among others. Angelo has won numerous teaching and research awards, including the Best Teaching Award in 2013, Best Teaching Innovation Award in 2018, the David Solomons Prize for the best paper published in 2012 in Management Accounting Research and the 2018 European Accounting Review Best Paper Prize in 2019.

Angelo serves on the editorial board of various journals, including the Journal of Management Accounting Research, Behavioral Research in Accounting and the Journal of International Accounting Research. He is a member of the European Accounting Association (EAA), where he also serves as a member of the External Relations Committee, of the American Accounting Association (AAA), and of the Research Advisory Board (CIMA).

Angelo earned an MSc in Business Administration from Università Bocconi and a PhD in Business Administration and Management from Università Bocconi. He has one child.

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

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

From Governing to Managing: Exploring Modes of Control in Private Equity Relationships

BEDFORD, D. S., A. DITILLO, "From Governing to Managing: Exploring Modes of Control in Private Equity Relationships", European Accounting Review, 2022, vol. 31, no. 4, pp. 843-875

Come la tecnologia aiuta i revisori e le aziende

CAMERAN, M., A. DITILLO, A. , K. PETTINICCHIO, "Come la tecnologia aiuta i revisori e le aziende", Economia & Management, 2021, no. 4, pp. 74-77

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

Audit Team Attributes Matter: How Diversity Affects Audit Quality

CAMERAN, M., A. DITILLO, A. , K. PETTINICCHIO, "Audit Team Attributes Matter: How Diversity Affects Audit Quality", European Accounting Review, 2018, vol. 27, no. 4, pp. 595-621

Management Control Systems for Creative Teams: Managing Stylistic Innovation in Fashion Companies

DITILLO, A., A. DAVILA, "Management Control Systems for Creative Teams: Managing Stylistic Innovation in Fashion Companies", Journal of Management Accounting Research, 2017, vol. 29, no. 3, pp. 22-47

Prevedere le performance commerciali: sfida possibile

MELONI, G., A. DITILLO, M. MORELLI, "Prevedere le performance commerciali: sfida possibile", Economia & Management, 2017, no. 2, pp. 17-22

The impact of society on management control systems

GREVE, J., C. AX, D. S. BEDFORD, P. BEDNAREK, R. BRÜHL, J. DERGÅRD, A. DITILLO, A. DOSSI, M. GOSSELIN, S. HOOZÉE, P. ISRAELSEN, O. JANSCHKE, D. JOHANSON, T. JOHANSSON, D. Ø. MADSEN, T. MALMI, C. ROHDE, M. SANDELIN, T. STRÖMSTEN, T. TOLDBOD, J. WILLERT, "The impact of society on management control systems", Scandinavian Journal of Management, 2017, vol. 33, no. 4, pp. 253-266

Exploring Sustainability Control Systems' Integration: The Relevance of Sustainability Orientation

DITILLO, A., I. E. LISI, "Exploring Sustainability Control Systems' Integration: The Relevance of Sustainability Orientation", Journal of Management Accounting Research, 2016, vol. 28, no. 2, pp. 125-148

Control patterns in contracting-out relationships: it matters what you do, not who you are

DITILLO, A., M. A. LIGUORI, M. F. SICILIA, I. STECCOLINI, "Control patterns in contracting-out relationships: it matters what you do, not who you are", Public Administration, 2015, vol. 93, no. 1, pp. 212-229

Designing management control systems to foster knowledge transfer in knowledge-intensive firms: A network-based approach

DITILLO, A., "Designing management control systems to foster knowledge transfer in knowledge-intensive firms: A network-based approach", European Accounting Review, 2012, vol. 21, no. 3, pp. 425-450

Il controllo dei servizi pubblici: conta solo ciò che è visibile?

CRISTOFOLI, D., A. DITILLO, M. LIGUORI, M. SICILIA, I. STECCOLINI, "Il controllo dei servizi pubblici: conta solo ciò che è visibile?", Economia & Management, 2012, no. 6, pp. 95-108

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

Do environmental and task characteristics matter in the control of externalized local public services?

CRISTOFOLI, D., A. DITILLO, M. LIGUORI, M. SICILIA, I. STECCOLINI, "Do environmental and task characteristics matter in the control of externalized local public services?", Accounting, Auditing & Accountability Journal, 2010, vol. 23, no. 3, pp. 350-372

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

I sistemi di costing nelle imprese di servizi: il caso I.L.-Logistics

DITILLO, A., G. MELONI, "I sistemi di costing nelle imprese di servizi: il caso I.L.-Logistics", Economia & Management, 2007, no. 5, pp. 105-116

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

Financial shared service centers: market and hierarchy in the governance of accounting activities

BERETTA, S. E., A. DITILLO, A. PISTONI, "Financial shared service centers: market and hierarchy in the governance of accounting activities", Finanza, Marketing e Produzione, 2006, vol. 2, pp. 61-82

Dealing with uncertainty in knowledge-intensive firms: the role of management control systems as knowledge integration mechanisms

DITILLO, A., "Dealing with uncertainty in knowledge-intensive firms: the role of management control systems as knowledge integration mechanisms", *Accounting, Organizations and Society*, 2004, vol. 29, no. 3-4, pp. 401-421

Evoluzione tecnologica e sistemi di misure nella programmazione e nel controllo delle imprese

AMIGONI, F., A. DITILLO, "Evoluzione tecnologica e sistemi di misure nella programmazione e nel controllo delle imprese", *Finanza, Marketing e Produzione*, 2002, vol. 2, pp. 111-131

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

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

Management Control Systems and Creativity

DITILLO, A., A. DAVILA, "Management Control Systems and Creativity" in *The Oxford Handbook of Strategy Implementation*., Hitt, Michael A.; Jackson, Susan E.; Carmona, Salvador; Bierman, Leonard; Shalley, Christina E.; Wright, Douglas Michael (Eds.), Oxford University Press, 2015

Towards A More Comprehensive Framework For Sustainability Control Systems Research

DITILLO, A., I. E. LISI, "Towards A More Comprehensive Framework For Sustainability Control Systems Research" in *Accounting for the environment: More talk and little progress, Advances in Environmental Accounting & Management Volume 5*., Freedman, Martin; Jaggi, Bikki (Eds.), Emerald Group Publishing Limited, pp. 23-47, 2014

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

Balancing Stability and Innovation in Knowledge-Intensive Firms

DITILLO, A., "Balancing Stability and Innovation in Knowledge-Intensive Firms" in Handbook of Research on Knowledge-Intensive Organizations., Dariusz Jemielniak, Jerzy Kociatkiewicz (Eds.), IGI Global, pp. 243-258, 2009

Prezzi di trasferimento: Finalità, determinanti e implicazioni organizzative

DITILLO, A., G. MELONI, "Prezzi di trasferimento: Finalità, determinanti e implicazioni organizzative" in Management – Budgeting e Controllo di Gestione., M. Agliati (Ed.), Egea, pp. 566-597, 2006

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

Introduzione - Obiettivi e metodologia della ricerca

BIANCHI MARTINI, S., A. DITILLO, G. MELONI, P. RIVA, "Introduzione - Obiettivi e metodologia della ricerca" in I prezzi di trasferimento - Determinanti e metodologie di calcolo., AA.VV. (Ed.), Egea, pp. 13-21, 2002

Considerazioni sui risultati dell'analisi empirica

CORVINO, A., A. DITILLO, G. MELONI, P. RIVA, "Considerazioni sui risultati dell'analisi empirica" in I prezzi di trasferimento - Determinanti e metodologie di calcolo., AA.VV. (Ed.), Egea, pp. 237-268, 2002

I prezzi di trasferimento nella prospettiva gestionale

DITILLO, A., "I prezzi di trasferimento nella prospettiva gestionale" in I prezzi di trasferimento - Determinanti e metodologie di calcolo., AA.VV. (Ed.), Egea, pp. 109-130, 2002

Le determinanti della politica dei prezzi di trasferimento: lo schema di analisi

DITILLO, A., G. MELONI, "Le determinanti della politica dei prezzi di trasferimento: lo schema di analisi" in I prezzi di trasferimento - Determinanti e metodologie di calcolo., AA.VV. (Ed.), Egea, pp. 1-38, 2002

Il centro servizi amministrativi come presupposto per semplificare la struttura commerciale del settore pneumatici: il caso Pirelli

DITILLO, A., "Il centro servizi amministrativi come presupposto per semplificare la struttura commerciale del settore pneumatici: il caso Pirelli" in Financial Shared Services - La condivisione delle risorse amministrative nell'esperienza dei centri servizi., F. Amigoni, S. Beretta (Eds.), Egea, pp. 187-200, 2000

Le modalità e i meccanismi di implementazione e di governo dei centri servizi amministrativi: risultati dell'analisi empirica

DITILLO, A., A. PISTONI, "Le modalità e i meccanismi di implementazione e di governo dei centri servizi amministrativi: risultati dell'analisi empirica" in Financial Shared Services - La condivisione delle risorse

Proceedings/Presentations

Consumer Voices, Corporate Consequences: The Oversight Power of Customer Reviews in E&S Crises

VINCENZI, R., A. DITILLO, M. FUMAGALLI, "Consumer Voices, Corporate Consequences: The Oversight Power of Customer Reviews in E&S Crises" in The 85th Annual Meeting of Academy of Management, July 25-29, 2025, Copenhagen, Denmark

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

Performance Management. Modelli e strumenti per competere oggi

BHIMANI, A., A. CAGLIO, A. DITILLO, M. MORELLI - "Performance Management. Modelli e strumenti per competere oggi" - 2010, 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

Discussion of Collaborative Performance Management in Interfirm Relationships

DITILLO, A., "Discussion of Collaborative Performance Management in Interfirm Relationships", Journal of Management Accounting Research, 2016, vol. 28, no. 3, pp. 49-54

Inter-organizational control

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

Edited Books

Programmazione e controllo / Charles T. Horngren, Gary L. Sundem, David Burgstahler, Jeff Schatzberg ; [edizione italiana a cura di Marco Agliati, Angelo Ditillo]

AGLIATI, M., A. DITILLO (Eds.), "Programmazione e controllo / Charles T. Horngren, Gary L. Sundem, David Burgstahler, Jeff Schatzberg ; [edizione italiana a cura di Marco Agliati, Angelo Ditillo]" - 2020, Pearson, Italy

Research Monographs

Auditing Teams: Dynamics and Efficiency

CAMERAN, M., A. DITILLO, A. , K. PETTINICCHIO - "Auditing Teams: Dynamics and Efficiency" - 2017, Routledge, Taylor and Francis Group

Ordine e creatività nelle imprese ad alta intensità di conoscenza

DITILLO, A. - "Ordine e creatività nelle imprese ad alta intensità di conoscenza" - 2006, Pearson Italia

Working Papers

The Impact of Participation in Strategic Planning and Action Planning on Management Control Effectiveness: An Analysis of Independent and Joint Effects

AX, C., D. S. BEDFORD, P. BEDNAREK, R. BRÜHL, A. DOSSI, J. DERGARD, A. DITILLO, M. GOSSELIN, J. GREVE, S. HOOZÉE, P. ISRAELSEN, O. JANSHECK, D. JOHANSON, T. JOHANSSON, D. Ø. MADSEN, T. MALMI, C. ROHDE, M. SANDELIN, T. STRÖMSTEN, T. TOLDBOD, J. WILLERT - "The Impact of Participation in Strategic Planning and Action Planning on Management Control Effectiveness: An Analysis of Independent and Joint Effects" - 2017, SSRN Electronic Journal

Entry (in Dictionary or Encyclopedia)

Management control in knowledge-based organizations

DITILLO, A., "Management control in knowledge-based organizations" in Accounting – Wiley Encyclopedia of Management, III ed., John Wiley & Sons, vol. 1, chap. 1-5, 2014

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)

Editorship of Special Issues

Amministrazione e controllo

AMIGONI, F., A. DITILLO - "Amministrazione e controllo" - 2008, Finanza, Marketing e Produzione