Annalisa Prencipe

Full Professor

Knowledge Group: Accounting
Research Domains: Financial Accounting & Analysis
Teaching Domains: Financial Statement Analysis, International Accounting Principles, Financial Accounting

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Biography

Annalisa Prencipe collaborates with SDA Bocconi since 1996, when she joined the Bocconi faculty as a teaching and research assistant. She became a Full Professor at the Department of Accounting in 2016, and since 2020 she has been KMPG Chair in Accounting. Since 2022 she is member of the Bocconi University Board. She was the Dean of the Undergraduate School at Università Bocconi from 2016 to 2022. At Bocconi, Annalisa Prencipe teaches mainly in doctorate programs, graduate, post-graduate and executive master courses. Her teaching activities are focused on the topics of financial reporting, sustainability reporting, financial statement analysis and consolidation accounting.

Her research activities focus on financial reporting quality, sustainability reporting, voluntary disclosure and corporate governance, with a special interest in private and family firms. She was among the first in Italy to research and teach earnings quality analysis. She is an internationally recognized expert in accounting and reporting in family-controlled firms.

She is the author of several books on earnings quality and consolidation accounting, and has published many papers in leading national and international journals such as Management Science, European Accounting Review, the Journal of Business Finance and Accounting, the Journal of Accounting Auditing and Finance, Review of Accounting Studies, European Financial Management, The International Journal of Accounting, Family Business Review, Corporate Governance: An International Review. Her article “Earnings management in family firms: evidence from R&D cost capitalization in Italy” (coaut. G. Markarian and L. Pozza) received an Honor Mention from the Family Business Review in 2008, while her publication "Mandatory Audit Firm Rotation and Audit quality" in the European Accounting Review (coaut. M. Cameran and M. Trombetta) was granted the Bocconi Impact of Research Award in 2020.

Annalisa is currently the Past-President of the European Accounting Association, after acting as President from 2021 to 2023. In the past, she has been a member of the Management Committee and the chairperson of the EAA Publication Committee. She has been Associate Editor of the Journal of Accounting, Auditing and Finance and is an editorial board member of several leading international journals.

Annalisa Prencipe earned a degree in Business Administration and a Ph.D. in Business Administration & Management from Università Bocconi.

Proceedings/Presentations

Eponymy, Reputation, and ESG Reporting in Private Family Firms
D'ANGELO, V., A. MINICHILLI, A. PRENCIPE, G. SICILIANO, O. ASKHEIM, "Eponymy, Reputation, and ESG Reporting in Private Family Firms" in The 85th Annual Meeting of Academy of Management, July 25-29, 2025, Copenhagen, Denmark

Accruals Quality, Shocks to Expected Volatility, and Investor Response to Earnings News
D'AUGUSTA, C., A. PRENCIPE, "Accruals Quality, Shocks to Expected Volatility, and Investor Response to Earnings News" in The 2021 Southwest Virtual Region Meeting, March 18-19, 2021, (virtual)

The Role Of Judicial Efficiency On The Use Of Earnouts In M&A Transactions: International Evidence
PRENCIPE, A., L. VIARENGO, S. GATTI, "The Role Of Judicial Efficiency On The Use Of Earnouts In M&A Transactions: International Evidence" in 37th European Accounting Association Annual Congress - May 21-23, 2014, Tallinn, Estonia

Accounting Conservatism And The Information Content Of Financial Reporting
D'AUGUSTA, C., S. BAR-YOSEF, A. PRENCIPE, "Accounting Conservatism And The Information Content Of Financial Reporting" in European Accounting Association Annual Meeting, May 6-8, 2013, Paris, France

Articles in national/international newspapers

Dire di essere sostenibili fa bene alla reputazione
PRENCIPE, A., "Dire di essere sostenibili fa bene alla reputazione", La Repubblica - Affari&Finanza, 10 November 2025

Il mercato del credito incentiva il percorso verso la sostenibilità
OLDANI, E., A. PRENCIPE, "Il mercato del credito incentiva il percorso verso la sostenibilità", Il Sole 24 Ore, 21 November 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

Il lungo cammino verso il reporting di sostenibilità

PRENCIPE, A., "Il lungo cammino verso il reporting di sostenibilità", Il Sole 24 Ore, 12 October 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

Articles in Scholarly Journals

Accruals Quality, Shocks to Macro-uncertainty, and Investor Response to Earnings News

D'AUGUSTA, C., A. PRENCIPE, "Accruals Quality, Shocks to Macro-uncertainty, and Investor Response to Earnings News", European Accounting Review, 2024, vol. 33, no. 3, pp. 1051–1074

The Effects of Board Interlocks With an Allegedly Fraudulent Company on Audit Fees

IVANOVA, M. N., A. PRENCIPE, "The Effects of Board Interlocks With an Allegedly Fraudulent Company on Audit Fees", Journal of Accounting Auditing & Finance, 2023, vol. 38, no. 2, pp. 271–301

What's in a Name? Eponymous Private Firms and Financial Reporting Quality

MINICHILLI, A., A. PRENCIPE, S. RADHAKRISHNAN, G. SICILIANO, "What's in a Name? Eponymous Private Firms and Financial Reporting Quality", Management Science, 2022, vol. 68, no. 3, pp. 2330-2348

Trust, family firms, and M&A quality

SICILIANO, G., A. PRENCIPE, S. RADHAKRISHNAN, "Trust, family firms, and M&A quality", Asia-Pacific Journal of Accounting & Economics, 2022, vol. 32, no. 1, pp. 1-27

Should I Trust You? Bidder's Earnings Quality as an Indicator of Trustworthiness in Earnout Agreements

PRENCIPE, A., L. VIARENGO, "Should I Trust You? Bidder's Earnings Quality as an Indicator of Trustworthiness in Earnout Agreements", The International Journal of Accounting, 2022, vol. 57, no. 01, pp. 2250002

Earnouts: The real value of disagreement in mergers and acquisitions*

BATTAUZ, A., S. GATTI, A. PRENCIPE, L. VIARENGO, "Earnouts: The real value of disagreement in mergers and acquisitions*", European Financial Management, 2021, vol. 27, no. 5, pp. 981-1024

Una nuova era contabile per il leasing

GESUALDI, M., A. PRENCIPE, "Una nuova era contabile per il leasing", Economia & Management, 2020, no. 3, pp. 73-77

Accounting Research on Private Firms: State of the Art and Future Directions

BAR-YOSEF, S., C. D'AUGUSTA, A. PRENCIPE, "Accounting Research on Private Firms: State of the Art and Future Directions", The International Journal of Accounting, 2019, vol. 54, no. 2, pp. 1950007

Enforcement quality and the use of earnouts in M&A transactions: International evidence

VIARENGO, L., S. GATTI, A. PRENCIPE, "Enforcement quality and the use of earnouts in M&A transactions: International evidence", Journal of Business Finance & Accounting, 2018, vol. 45, no. 3-4, pp. 437-481

Past evolution and recent trends in accounting research

PRENCIPE, A., "Past evolution and recent trends in accounting research", Financial Reporting, 2017, no. 2, pp. 51-60

The Effects of Conservative Reporting on Investor Disagreement

D'AUGUSTA, C., S. BAR-YOSEF, A. PRENCIPE, "The Effects of Conservative Reporting on Investor Disagreement", European Accounting Review, 2016, vol. 25, no. 3, pp. 451-485

Accounting Research in Family Firms: Theoretical and Empirical Challenges

PRENCIPE, A., S. BAR-YOSEF, H. C. DEKKER, "Accounting Research in Family Firms: Theoretical and Empirical Challenges", European Accounting Review, 2014, vol. 23, no. 3, pp. 361-385

Mandatory Audit Firm Rotation and Audit Quality

PRENCIPE, A., M. CAMERAN, M. TROMBETTA, "Mandatory Audit Firm Rotation and Audit Quality", European Accounting Review, 2014, vol. 25, no. 1, pp. 35-58

The Impact of Corporate Governance and EarningsManagement on Stock Market Liquidity in a HighlyConcentrated Ownership Capital Market

BAR-YOSEF, S., A. PRENCIPE, "The Impact of Corporate Governance and EarningsManagement on Stock Market Liquidity in a HighlyConcentrated Ownership Capital Market", Journal of Accounting Auditing & Finance, 2013, vol. 28, no. 3, pp. 292-316

Earnings management in domestic versus multinational firms: discussion of “Where do firms manage earnings?”

PRENCIPE, A., "Earnings management in domestic versus multinational firms: discussion of “Where do firms manage earnings?”", Review of Accounting Studies, 2012, vol. 17, no. 3, pp. 688-699

Board monitoring and earnings management pre and post-IFRS

MARRA, A., P. MAZZOLA, A. PRENCIPE, "Board monitoring and earnings management pre and post-IFRS", The International Journal of Accounting, 2011, vol. 46, no. 2, pp. 205-230

Corporate governance and earnings management in family-controlled companies

PRENCIPE, A., S. BARYOSEF, "Corporate governance and earnings management in family-controlled companies", Journal of Accounting Auditing & Finance, 2011, vol. 26, no. 2, pp. 199-227

Income Smoothing in Family-Controlled Companies: Evidence from Italy

PRENCIPE, A., S. BAR-YOSEF, P. MAZZOLA, L. POZZA, "Income Smoothing in Family-Controlled Companies: Evidence from Italy", Corporate Governance: An International Review, 2011, vol. 19, no. 6, pp. 529-546

Qualità della Revisione Contabile e Tipo di Revisore

CAMERAN, M., A. PRENCIPE, "Qualità della Revisione Contabile e Tipo di Revisore", Economia & Management, 2011, no. 1, pp. 99-115

Capitalization of R&D costs and earnings management: Evidence from Italian listed companies

MARKARIAN, G., L. POZZA, A. PRENCIPE, "Capitalization of R&D costs and earnings management: Evidence from Italian listed companies", The International Journal of Accounting, 2008, vol. 43, no. 3, pp. 246-267

Earnings Management in Family Firms: Evidence From R&D Cost Capitalization in Italy

MARKARIAN, G., L. POZZA, A. PRENCIPE, "Earnings Management in Family Firms: Evidence From R&D Cost Capitalization in Italy", Family Business Review, 2008, vol. 21, no. 1, pp. 71-88

The Relationship between Voluntary Disclosure and Independent Directors in the Presence of a Dominant Shareholder

PATELLI, L., A. PRENCIPE, "The Relationship between Voluntary Disclosure and Independent Directors in the Presence of a Dominant Shareholder", European Accounting Review, 2007, vol. 16, no. 1, pp. 5-33

IAS/IFRS e principi nazionali a confronto. Il trattamento delle partecipazioni ai fini del bilancio consolidato

PRENCIPE, A., P. TETTAMANZI, "IAS/IFRS e principi nazionali a confronto. Il trattamento delle partecipazioni ai fini del bilancio consolidato", Rivista dei Dottori Commercialisti, 2005, vol. 56, no. 5, pp. 833-862

Proprietary costs and determinants of voluntary segment disclosure: evidence from Italian listed companies

PRENCIPE, A., "Proprietary costs and determinants of voluntary segment disclosure: evidence from Italian listed companies", European Accounting Review, 2004, vol. 13, no. 2, pp. 319-340

L'informativa di bilancio delle ANP: un'analisi comparata

PRENCIPE, A., "L'informativa di bilancio delle ANP: un'analisi comparata", Non Profit, 1998, vol. 4, no. 2, pp. 205-247

Contribution to Chapters, Books or Research Monographs

Il Sustainability Reporting come nuova leva per le decisioni aziendali

PRENCIPE, A., P. TETTAMANZI, "Il Sustainability Reporting come nuova leva per le decisioni aziendali" in Sostenibilità, impresa e stakeholder: Profili manageriali, finanziari e operativi del bilancio sostenibile., P. Tettamanzi (Ed.), A.Giuffrè Editore S.p.A., chap. 3, pp. 61-84, 2023

Etica, stakeholders e social reporting nel pensiero di Carlo Masini

PRENCIPE, A., "Etica, stakeholders e social reporting nel pensiero di Carlo Masini" in Scienza, umanità e visione nel pensiero e nell'azione di Carlo Masini., Borgonovi Elio, Invernizzi Giorgio (Eds.), Egea, pp. 306-311, 2016

Time to Wait–Time to Invest: The Case of Trade Order Executions by Specialists on the NYSE

BAR-YOSEF, S., A. PRENCIPE, "Time to Wait–Time to Invest: The Case of Trade Order Executions by Specialists on the NYSE" in Bridging the GAAP: Recent Advances in Finance and Accounting., I. Venezia, Z. Wiener (Eds.), World Scientific Publishers, pp. 195-225, 2012

La redazione del bilancio consolidato. Principi e metodi

PRENCIPE, A., P. TETTAMANZI, "La redazione del bilancio consolidato. Principi e metodi" in Il bilancio secondo gli IAS., M. Comoli, F. Corno, A. Viganò (Eds.), A.Giuffrè Editore S.p.A., pp. 597-700, 2006

La valutazione dei fondi per rischi e oneri e dei debiti

PRENCIPE, A., "La valutazione dei fondi per rischi e oneri e dei debiti" in Management. Amministrazione e Bilancio., A. Provasoli (Ed.), Il Sole 24 Ore - Università Bocconi Editore - La Repubblica, pp. 341-359, 2006

Il bilancio consolidato

PRENCIPE, A., P. TETTAMANZI, "Il bilancio consolidato" in Management. Amministrazione e Bilancio., A. Provasoli (Ed.), Il Sole 24 Ore - Università Bocconi Editore - La Repubblica, pp. 569-669, 2006

I principi contabili delle aziende non profit negli Stati Uniti d'America

PRENCIPE, A., "I principi contabili delle aziende non profit negli Stati Uniti d'America" in Aziende non profit: principi contabili e struttura di bilancio., M. Elefanti (Ed.), Egea, pp. 59-76, 2000

Edited Books

Bilancio Consolidato - V Ed.

MANCINI, C., A. PRENCIPE, P. TETTAMANZI (Eds.), "Bilancio Consolidato - V Ed." - 2021, Egea, Milano, Italy

Bilancio consolidato. Tecniche di redazione e di analisi secondo i nuovi principi internazionali (IV Ed.)

PRENCIPE, A., P. TETTAMANZI, C. MANCINI (Eds.), "Bilancio consolidato. Tecniche di redazione e di analisi secondo i nuovi principi internazionali (IV Ed.)" - 2017, Egea, Milano, Italy

Bilancio Consolidato: Tecniche di Redazione e di Analisi (III Ed.)

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Bilancio consolidato. Tecniche di redazione e di analisi secondo i nuovi principi internazionali (II Ed.)

PRENCIPE, A., P. TETTAMANZI (Eds.), "Bilancio consolidato. Tecniche di redazione e di analisi secondo i nuovi principi internazionali (II Ed.)" - 2011, Egea, Milano, Italy

Textbooks

Consolidation. Preparing and Understanding Consolidated Financial Statements under IFRS

GALLIMBERTI, C., A. MARRA, A. PRENCIPE - "Consolidation. Preparing and Understanding Consolidated Financial Statements under IFRS" - 2013, McGraw-Hill Education, Great Britain

Bilancio consolidato secondo i principi internazionali. Esercizi.

PRENCIPE, A., P. TETTAMANZI - "Bilancio consolidato secondo i principi internazionali. Esercizi." - 2011, Egea, Italy

Research Monographs

Earnings quality. Principi e metodi di analisi della qualità degli earnings in una prospettiva internazionale

PRENCIPE, A. - "Earnings quality. Principi e metodi di analisi della qualità degli earnings in una prospettiva internazionale" - 2006, Pearson Italia, Italy