

## Curriculum Vitae

**PAOLO PEREGO**

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### ADDRESS

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### ACADEMIC EXPERIENCE

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|---------------------|--|
| Jan 2018 – present  | Associate Professor in Accounting, Free University of Bozen-Bolzano  |
| May 2013 – Dec 2017 | Associate Professor in Accounting, RSM Erasmus University Rotterdam  |
| Jun 2005 – Apr 2013 | Assistant Professor in Accounting, RSM Erasmus University Rotterdam  |
| Jan 2004 – May 2005 | Ph.D. candidate in Business Administration and part-time university lecturer, Radboud University Nijmegen, Nijmegen School of Management     |
| Jul 1999 – Dec 2003 | Ph.D. candidate in Business Administration and part-time university lecturer, University of Amsterdam, Faculty of Economics and Econometrics |

### EDUCATION

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|---------------------|--|
| Jul 1999 – Jun 2005 | Ph.D. in Business Administration, Radboud University Nijmegen<br>– Title of dissertation: <i>“Environmental management control. An empirical study on the use of environmental performance measures in management control systems”</i><br>– Dissertation supervisor: Prof. dr. F. Hartmann RC, RSM Erasmus University                    |
| Sep 1996 – Oct 1997 | Master ( <i>Diplôme Postgrade</i> ) in Environmental Management, European Master post-graduate programme, Ecole Polytechnique Fédérale de Lausanne (EPFL)<br>– Title of thesis: <i>“Operational tools for the implementation of environmental management systems”</i><br>– Thesis supervisor: Prof. dr. H. Masson, University of Antwerp |
| Sep 1988 – Dec 1994 | B.A. ( <i>Laurea</i> ) in Business Administration, Bocconi University<br>Majors: operations management, environmental and energy economics, management of innovation and technological change  |

## ACADEMIC TEACHING

- Jan 2018 – present Associate Professor, Free University Bozen-Bolzano:
- Introduction to Accounting (1<sup>st</sup> year BSc Economics & Management, BSc Tourism, Sport & Event Management)
  - Management Accounting (3<sup>rd</sup> year BSc Economics & Management)
  - Supervision of Bachelor and Master theses
- Jun 2005 – Dec 2017 Assistant/Associate Professor, RSM Erasmus University:
- Financial Information & Decision Making and Accounting Theory (RSM Master in Accounting & Financial Management)
  - Management Accounting EMBA RSM-Cologne
  - Management Accounting (2nd year IBA and BA program; RSM Master in Financial Management; Master in Healthcare Management)
  - Management Accounting and Control (Executive and Post-graduate Controllershship program at ESAA, Erasmus University Rotterdam)
  - CSR and Sustainability Accounting (post-graduate program at ESAA, Erasmus University Rotterdam)
  - Research methodology in Management Accounting
  - Supervision of more than 100 Bachelor and Master theses
- Jan 2004 – May 2005 Lecturer, Nijmegen School of Management, Radboud University Nijmegen:
- Management Control (3rd year undergraduate)
  - Management Control Systems (Master course)
  - Research Methodology in Management Accounting (Master course)
  - Supervision of Master theses in Management Accounting
  - Coordination of Master courses in Business Economics
  - Post-graduate Program in Control (PDOC), University of Amsterdam
  - Guest lecturer in Environmental Management Accounting, EPCEM European Master in Environmental Management, University of Amsterdam
- Mar 2000 – Dec 2003 Lecturer, Faculty of Economics and Econometrics, University of Amsterdam:
- Management Accounting (1st year undergraduate in Economics and Business International program; 2nd year undergraduate Erasmus Exchange program)
  - Management Control Systems (Master course)
  - Research methodology in Management accounting (Master course)
  - Management Accounting Post-graduate Program in Control (PDOC)
  - Guest lecturer in Sustainable Management (3rd year undergraduate)
  - Supervision of Master theses

## TEACHING INTERESTS AND CERTIFICATES

Management Accounting, Cost Accounting, Management Control, Research methodology in management accounting, Environmental and Social Accounting, Environmental and Sustainable management.

Teaching certificates:

- 2010 International Teachers Program (ITP), Kellogg School of Management, Northwestern University
- 2012 University Teaching Qualification (UTQ), a certificate of didactic competence for teachers in Dutch universities

## RESEARCH INTERESTS

Management Accounting, design and effects of performance measurement and management control systems, Management Control in non-profit organizations (hospitals, charities), Corporate Governance.

Environmental Accounting and Reporting, Environmental Management, Sustainability and Corporate Social Responsibility, Risk Management and Non-financial assurance services.

## PEER-REVIEWED ACADEMIC PUBLICATIONS

“Customer Accounting. Creating Value with Customer Analytics” (with Massimiliano Bonacchi), SpringerBriefs in Accounting, Springer, in press, 2019.

<https://www.springer.com/us/book/9783030019709>

<https://doi.org/10.1007/978-3-030-01971-6>

“How accountability type influences information search processes and decision quality” (with Nicola Dalla Via and Marcel Van Rinsum), *Accounting Organizations & Society*, in press, 2019.

<https://doi.org/10.1016/j.aos.2018.10.001>

“Determinants of conflict minerals disclosure under the Dodd-Frank Act” (with Nicola Dalla Via), *Business Strategy and the Environment*, 27, pp. 773-778, 2018. <http://onlinelibrary.wiley.com/doi/10.1002/bse.2030/full>

“The effect of publication, format, and content of Integrated Reports on analysts’ earnings forecasts” (with Suhee Kim and Karen Maas), In *Handbook of Finance and Sustainability*. Boubaker, S., Cummings, D., & Nguyen, D. (Eds). Cheltenham: Edward Elgar, pp. 550-572, 2018.

“Saying more with less? Disclosure conciseness, completeness and balance in Integrated Reports” (with Gaia Melloni and Ariela Caglio), *Journal of Accounting & Public Policy*, 36(3), pp. 220-238, 2017.

<https://doi.org/10.1016/j.jaccpubpol.2017.03.001>

“Corporate Social Responsibility and Controllers” (original title: “Den Wald vor lauter Bäumen nicht sehen: Controller auf der Suche nach Nachhaltigkeit”; with Frank Hartmann and Karen Maas). In E. Günther & K.-H. Steinke (Eds.), *CSR und Controlling*. Berlin Heidelberg: Springer-Verlag, 2017.

“A lot of icing but little cake: Taking Integrated Reporting forward” (with Steve Kennedy and Gail Whiteman). *Journal of Cleaner Production*, 136, Part A 10, pp. 53-64, 2016. <http://dx.doi.org/10.1016/j.jclepro.2016.01.106>

“Do ‘good governance’ codes enhance financial accountability? Evidence on managerial pay in Dutch charities” (with Frank Verbeeten). *Financial Accountability & Management*, 31(3), pp. 316-344, 2015.

<http://dx.doi.org/10.1111/faam.12059>

“Relational effects of relative performance information: the role of professional identity (with Fabian Kleinschmit and Matthias Mahlendorf). *Accounting Organizations & Society*, 39(5), pp. 331-347, 2014.

<http://dx.doi.org/10.1016/j.aos.2014.05.001>

“Social and environmental accounting” (with Ans Kolk). In C. Clubb and S. Imam (Eds.), *Wiley Encyclopedia of Management*, 3rd Edition. Volume 1, *Accounting*. Wiley Blackwell. 2014. 10.1002/9781118785317.weom010061

“Sticky cost behavior: evidence from small and medium companies” (with Nicola Dalla Via). *Accounting & Finance*, 54(3), pp. 753-778, 2014. <http://dx.doi.org/10.1111/acfi.12020>

“Sustainable bonuses: Sign of corporate responsibility or window dressing?” (with Ans Kolk). *Journal of Business Ethics*. 119(1), pp. 1-15, 2014. <http://dx.doi.org/10.1007/s10551-012-1614-x>

“*International approaches to clinical costing*”, (Eds.) C. Chapman and A. Kern. Report for the Healthcare Financial Management Association (HFMA), Bristol, 2013.

“Planetary Boundaries: Ecological foundations for corporate sustainability” (with Gail Whiteman and Brian Walker). *Journal of Management Studies*. 50(2), pp. 307-336, 2013. <http://dx.doi.org/10.1111/j.1467-6486.2012.01073.x>

“Carbon accounting: Challenges for research in management control and performance measurement” (with Frank Hartmann and Anna Young). *Abacus*, 49(4), pp. 539-563, 2013. <http://dx.doi.org/10.1111/abac.12018>

“Multinationals’ accountability on sustainability: The evolution of third-party assurance of sustainability reports” (with Ans Kolk). *Journal of Business Ethics*, 110(2), pp. 173-190, 2012. <http://dx.doi.org/10.1007/s10551-012-1420-5>

“Measuring customer lifetime value with cohort analysis in subscription-based enterprises” (with Massimiliano Bonacchi), *Management Accounting Quarterly*, 14(1), pp. 27-39, 2012.

“The evolution of CSR in Gucci: From risk management to stakeholder engagement” (with Massimiliano Bonacchi and Rossella Ravagli). In A. Lindgreen, P. Kotler, J. Vanhamme and F. Maon (Eds.), *A Stakeholder Approach to Corporate Social Responsibility: Pressures, Conflicts and Reconciliation*. Gower Publishing, pp. 167-189. 2012.

“Improving profitability with customer-centric strategies: The case of a mobile content provider” (with Massimiliano Bonacchi). *Strategic Change*, 20(7-8), pp. 253-267, 2011. <http://dx.doi.org/10.1002/jsc.899>

“The effects of leadership styles and use of performance measures on managerial behavior” (with Frank Hartmann and David Naranjo-Gil), *European Accounting Review*, 19(2), pp. 275-310. 2010. <http://dx.doi.org/10.1080/09638180903384601>

“Determinants of the adoption of sustainability assurance statements: An international investigation” (with Ans Kolk), *Business Strategy and the Environment*, 19(3), pp.182-198, 2010. <http://dx.doi.org/10.1002/bse.643>

“Aligning performance measurement systems with strategy: The case of environmental strategy” (with Frank Hartmann), *Abacus*, 45(4), pp. 397-428, 2009. <http://dx.doi.org/10.1111/j.1467-6281.2009.00297.x>

“Causes and consequences of assurance provider choice for sustainability reporting: An international study”, *International Journal of Management*, 26(3), pp. 412-425, 2009.

“Environmental management control. An empirical study on the use of environmental performance measures in management control systems”, Doctoral Dissertation, Radboud University Nijmegen, Ponsen & Looijen, Wageningen, ISBN-13: 978-9064642654, 2005.

## **RESEARCH FUNDING**

Internal grant of €20,000 by the Erasmus Centre for Strategic Philanthropy (ECSP) in 2011. Research project on compensation and governance in Dutch charities (with Frank Verbeeten, Utrecht University).

External grant of USD9,000 by the Foundation of Applied Research, Institute of Management Accountants, in 2010. Research project on customer accounting and customer lifetime value (with Massimiliano Bonacchi, Free University Bozen-Bolzano).

## **CONFERENCES AND RESEARCH WORKSHOPS PRESENTATIONS (last 5 years)**

“How Accountability Influences Investment Decision Quality in a Balanced Scorecard Setting: an Eye-tracking Experiment”, paper presented at 9<sup>th</sup> EIASM Conference on *New Directions in Management Accounting*, Brussels, 2014, research seminar at Bocconi University, March 2015, Free University Bozen, December 2015, AAA MAS Conference, January 2016, Dallas, Luiss, November 2016.

“What drives sustainability assurance quality? The relative importance of firm incentives versus country factors” presented at the 39<sup>th</sup> Annual Congress of the European Accounting Association, Maastricht, May 2016, the International Symposium on Auditing Research (ISAR), Singapore, June 2016, and the 6<sup>th</sup> EIASM Workshop on Audit Quality, Florence, September 2016.

“Saying more with less? Disclosure conciseness, completeness and balance in Integrated Reports” presented at the Centre for Social and Environmental Research (CSEAR) Spain Conference, Seville, September, 2015, the 39<sup>th</sup> Annual Congress of the European Accounting Association, Maastricht, May 2016, and the Journal of Accounting and Public Policy Conference, Madrid, June 2016.

“Do board characteristics and good governance practices affect charity performance?”, paper presented at 7<sup>th</sup> EIASM Conference on *Performance Measurement and Management Control*, Barcelona, 2013.

“Exploring the Marketing and Accounting interface: Is customer accounting information integrated in the organizational architecture?”, paper presented at the *36th Annual Congress of the European Accounting Association*, Paris, 2013.

## MEMBERSHIPS AND REFEREE ACTIVITIES

Memberships: American Accounting Association, European Accounting Association, Institute of Management Accountants, Erasmus Research Institute of Management (ERIM)

Editorial board: *Business Strategy and the Environment* (2010 – present)  
*IMA Educational Case Journal* (2014 – present)

Ad-hoc referee Accounting Journals:

*Abacus*  
*Accounting Auditing & Accountability Journal*  
*Accounting Organizations & Society*  
*British Accounting Review*  
*European Accounting Review*  
*Journal of Accounting & Public Policy*  
*Journal of Management Accounting Research*  
*Journal of Management Control*  
*Management Accounting Research*

Ad-hoc referee Management Journals:

*Business and Society*  
*Business Ethics: A European Review*  
*Business Strategy and the Environment*  
*Corporate Social Responsibility and Environmental Management*  
*Ecological Economics*  
*European Management Journal*  
*Journal of Business Ethics*  
*Journal of Cleaner Production*  
*Journal of Management and Governance*  
*Journal of Organizational Change Management*  
*Journal of World Business*  
*Organization & Environment*  
*Organization Studies*  
*Scandinavian Journal of Management*  
*Small Business Economics*  
*Sustainability Accounting, Management and Policy Journal*

Conference referee:

- Member of Scientific Committee and reviewer for European Accounting Association Annual Congress 2011-2013; 2016-2018
- Reviewer for American Accounting Association, Management Accounting Section (MAS) Meeting 2011-2018 conference
- Reviewer for American Accounting Association, Annual Meeting 2010
- Reviewer for American Accounting Association, Behavioral Accounting Section Meeting 2012
- Reviewer for Alliance of Research on Corporate Sustainability (ARCS) annual conference 2014-2017

## **SERVICE**

- Coordination of FMR unibz seminar series and brown-bag seminars: from October 2018
- Academic Director of RSM MSc Accounting & Financial Management: September 2013 – September 2017
- Thesis coordinator of RSM MSc Accounting & Financial Management: September 2013 – September 2017
- Faculty representative member in RSM Faculty Council: elected term September 2015 – August 2017
- External Examiner in Management Accounting at UCD Dublin: November 2014 – June 2017
- Reviewer for Italian VQR (Evaluation of Research Quality) 2006-2010 and 2011-2014
- Coordination of ERIM Accounting seminar series and RSM brown-bag Accounting seminars (2005 – 2012)
- Sustainable RSM: member of teaching and research working group (2005 – 2017)