

Curriculum Vitae

PAOLO PEREGO

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WORK ADDRESS

Free University of Bozen-Bolzano
Faculty of Economics and Management
Piazza Università, 1 - Room E5.12b1
39100 Bozen-Bolzano ITALY
E-mail: paolo.perego@unibz.it
University website: <https://goo.gl/3Dq2TE>
Google Scholar: <https://goo.gl/tsx1YF>
Scopus: <https://www.scopus.com/authid/detail.uri?authorId=35190932000>
SSRN: <http://ssrn.com/author=490851>

ACADEMIC EXPERIENCE

Oct 2021 – present	Full Professor in Accounting, Free University of Bozen-Bolzano
Jan 2018 – Sep 2021	Associate Professor in Accounting, Free University of Bozen-Bolzano 2018 Italian National Scientific Habilitation (ASN) as Full Professor in Accounting (13 B1, SECS-P/07 Economia Aziendale)
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

Jul 1999 – Jun 2005	Ph.D. in Business Administration, University of Amsterdam and Radboud University Nijmegen
Sep 1996 – Oct 1997	Master (<i>Diplôme Postgrade</i>) in Environmental Management, European Master post-graduate programme, Ecole Polytechnique Fédérale de Lausanne (EPFL)
Sep 1988 – Dec 1994	B.A. (<i>Laurea</i>) in Business Administration, Bocconi University

ACADEMIC TEACHING

Jan 2018 – present	Associate/Full Professor, Free University Bozen-Bolzano: <ul style="list-style-type: none">– Introduction to Accounting (1st year BSc Economics & Management, BSc Tourism)– Sustainability Accounting (2nd year MSc Accounting & Finance)– Advanced Management Accounting (2nd year MSc Accounting & Finance)– Academic Writing and Research Skills (2nd year MSc Accounting & Finance)– Supervision of more than 30 Bachelor and Master theses
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Jun 2005 – Dec 2017	<p>Assistant/Associate Professor, RSM Erasmus University:</p> <ul style="list-style-type: none"> – Financial Information & Decision Making and Accounting Theory (RSM MSc Accounting & Financial Management) – Management Accounting EMBA RSM-Cologne – Management Accounting (2nd year IBA and BA program; RSM MSc Accounting & Financial Management; MSc 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	<p>Lecturer, Nijmegen School of Management, Radboud University Nijmegen:</p> <ul style="list-style-type: none"> – Management Control (3rd year BSc and MSc course) – Research Methodology in Management Accounting (MSc 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	<p>Lecturer, Faculty of Economics and Econometrics, University of Amsterdam:</p> <ul style="list-style-type: none"> – Management Accounting (1st year BSc in Economics and Business International program; 2nd year BSc Erasmus Exchange program) – Management Control Systems (MSc course) – Research methodology in Management accounting (MSc course) – Management Accounting post-graduate Program in Control (PDOC) – Guest lecturer in Sustainable Management (3rd year BSc) – Supervision of Master theses

RESEARCH INTERESTS

- Sustainability accounting: environmental accounting and reporting, environmental management, sustainability and Corporate Social Responsibility/CSR/ESG reporting, auditing of non-financial information.
- Management accounting: design and effects of performance measurement and management control systems, management control in non-profit sector (e.g. healthcare organizations).
- Financial accounting: disclosure of financial and non-financial information, Integrated Reporting, corporate governance, real effects of accounting policies.

PEER-REVIEWED ACADEMIC PUBLICATIONS

- “Boundary Conditions for Organizations in the Anthropocene: A Review of the Planetary Boundaries Framework 10 Years On” (with Amanda Williams and Gail Whiteman). *Journal of Management Studies*, 62(4), pp. 1811-1846, 2025. <https://doi.org/10.1111/joms.13150>
- “Customer analytics in performance measurement and reporting systems” (with Massimiliano Bonacchi), *Accounting Horizons*, 38(4). 2024. <https://doi.org/10.2308/HORIZONS-2021-016>
- “Sustainability and management accounting research” (with Mandy Cheng and Naomi Soderstrom), *Journal of Management Accounting Research*, 35(3), pp. 1-11. 2023. <https://doi.org/10.2308/JMAR-2023-054>
- “The strategic choice of payment method in takeovers: The role of environmental, social and governance performance” (with Mussa Hussain and Ugo Rigoni), *Business Strategy and the Environment*, 32(1), pp. 200-219. <https://doi.org/10.1002/bse.3125>
- “What drives sustainability assurance quality? The relative importance of firm incentives versus country factors” (with Nicola Dalla Via), *Auditing: a Journal of Practice and Theory*, 39(3), pp. 75-104, 2020. <https://doi.org/10.1080/09638180.2019.1677486>

- "Informational Content and Assurance of Textual Disclosures: Evidence on Integrated Reporting" (with Gaia Melloni and Ariela Caglio), *European Accounting Review*, 29(1), pp. 55-83, 2020. <https://doi.org/10.1080/09638180.2019.1677486>
- "Customer Accounting. Creating Value with Customer Analytics" (with Massimiliano Bonacchi), SpringerBriefs in Accounting, Springer, 2019. <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*, 75, pp. 79-91, 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 *Research 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>
- "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>
- "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>
- "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>
- "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

- Principal investigator of the teaching project commissioned by Sparkasse – Cassa di Risparmio di Bolzano Spa: “Sustainability Finance” and “Sustainability Finance for Boards” (2024). Amount financed: €15,000.
- Co-investigator of the CIMA (Chartered Institute of Management Accountants) Research Grant of £24,834 for the research project on “Exploring the role of management accounting in building sustainability and resilience” (2023-2024). This research aims to explore the role of management accounting in facilitating long-term organizational resilience aligned with sustainable development. University partners: Royal Holloway, University of London, Free University of Bozen-Bolzano. Amount financed: £24,834.
- Internal grant CRC 2019 unibz (September 2019-August 2022): “Measuring and reporting value creation in private firms”, Principal Investigator (co-investigator Massimiliano Bonacchi, unibz). Amount financed: €89,000
- External grant by Sparkasse Bolzano: “Machine Learning and Artificial Intelligence in banking” (September 2019-February 2020), Principal Investigator of an unibz multidisciplinary team (3 members at the Faculty of Economics and Management; 2 members at the Faculty of Computer Science). Amount financed: €55,000
- Internal grant Start-up Fund unibz (April 2019-March 2022): “Non-financial information in accounting and control systems”. Amount financed: €50,000
- Internal grant by the Erasmus Centre for Strategic Philanthropy (ECSP) in 2011: “Compensation and governance in Dutch charities” (with Frank Verbeeten, Utrecht University). Amount financed: €20,000
- External grant by the Foundation of Applied Research, Institute of Management Accountants in 2010: “Customer accounting and customer lifetime value” (with Massimiliano Bonacchi, unibz). Amount financed: USD9,000

MEMBERSHIPS AND REFEREE ACTIVITIES

Memberships: American Accounting Association (AAA)
European Accounting Association (EAA)
Institute of Management Accountants (IMA)
European Institute for Advanced Studies in Management (EIASM)

Editor: *Journal of Accounting and Public Policy* (2025 – present)

Editorial Board: *Accounting Forum* (2023 – present)
Business Strategy and the Environment (2010 – present)
IMA Educational Case Journal (2014 – present)
Journal of Management Control (2023 – present)

Ad-hoc referee for Accounting journals:

Abacus, Accounting Forum, Accounting Auditing & Accountability Journal, Accounting and Business Research, Accounting Organizations & Society, British Accounting Review, Contemporary Accounting Research, Corporate Governance: An International Review, European Accounting Review, Journal of Accounting and Public Policy, Journal of Business Finance and Accounting, Journal of International Accounting, Auditing and Taxation, Journal of Management Accounting Research, Journal of Management Control, Management Accounting Research, Sustainability Accounting, Management and Policy Journal, The Accounting Review

Ad-hoc referee for 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, Transnational Corporations

Conference referee:

- Member of Scientific Committee and reviewer for European Accounting Association Annual Congress 2011-2013; 2016-2019; 2021, 2024, 2025

- Reviewer for American Accounting Association, Management Accounting Section Meeting 2011-2024
- 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.

External reviewer:

- Italian Research Assessment Exercise (VQR) 2006-2010 and 2011-2014.
- National research funding programs like PRIN (Italy), Veni-NWO (NL) and SNSF (CH): 2010-present.
- University College Dublin, Smurfit Business School, External Examiner in Management Accounting: November 2014 – June 2017.

SERVICE

- Program Director unibz MSc Accounting & Finance: 2020-2023, 2025 - present
- Coordination tutoring system for 1st year students, unibz BSc Economics & Management: from January 2019 to September 2023
- Member of the Scientific Board of the unibz Ph.D. program in Management and Economics: from January 2018
- Campus Representative for the Institute of Management Accountants (IMA): 2018 - 2022
- Coordination of FMR unibz seminar series and brown-bag seminars: October 2018 – October 2019
- 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)

LANGUAGES

- Italian: native speaker
- English: C2-level, CAE certificate obtained in September 2017, Grade “A”
- German: telc and ÖSD B2-level certificates obtained in June 2020, Grade “Gut”
- Dutch: advanced (reading, speaking); intermediate (writing)
- French: intermediate (reading); basic (speaking, writing)

ACADEMIC SOFTWARE COMPETENCIES

AMOS, EndNote, QuestBack, Qualtrics, SmartPLS, SPSS, STATA