

Curriculum Vitae

PAOLO PEREGO

January 2026

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: – Introduction to Accounting (1 st year BSc Economics & Management, BSc Tourism) – Sustainability Accounting (2 nd year MSc Accounting & Finance) – Advanced Management Accounting (2 nd year MSc Accounting & Finance) – Academic Writing and Research Skills (2 nd year MSc Accounting & Finance) – Supervision of more than 30 Bachelor and Master theses
--------------------	--

Jun 2005 – Dec 2017	Assistant/Associate Professor, RSM Erasmus University: <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 Controllership 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: <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	Lecturer, Faculty of Economics and Econometrics, University of Amsterdam: <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.jacppubpol.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