

Prof. Elena Giovannoni

Profile:

She is part-time researcher in Accounting at the Department of Business and Law, University of Siena, Italy.

She leads the *Centre for Critical and Historical Research on Organisation and Society* (CHRONOS) at Royal Holloway University of London, UK, where she is Professor of Accounting.

She teaches Knowledge Management at the School of Economics and Management, University of Siena, and Management Accounting at Royal Holloway University of London.

Research interests:

Her research interests focus on the understanding of accounting and its social, cultural, historical and organizing context. She is particularly interested in bridging critical and historical perspectives on accounting, organizing and material practices. She is also interested in exploring the design of performance management systems, management accounting, and their interplay with sustainability. Elena has extensive experience on field study methodologies, as well as on historical archival research. She has published her research in journals such as *Accounting, Auditing and Accountability Journal*, *Accounting History*, *British Accounting Review*, *European Accounting Review*, *Family Business Review*, *Management Accounting Research*, *Organization Studies*.

Current research projects:

“Aligning strategy to organizational purpose: performance management systems for the purpose-driven organization” – with an international teams of researchers and supported by IMA (*Institute of Management Accountants*) Research Foundation, USA (2020-2021)

“Equality, diversity and inclusion within arts and heritage organizations: historical, management and arts perspectives”, CHRONOS interdisciplinary research project, supported by Royal Holloway University of London (2020).

Main past research projects:

- CIMA project on ‘Designed to happen: how management accountants can lead innovation through reinventing reporting’, University of Edinburgh, University of Manchester, University of Galway (2013-2014)
- PRIN Project on ‘Governance, performance and risk management’, 2012-2013
- ICAEW project on ‘The role of performance measurement systems in multinational organizations’, University of Siena, Manchester Business School, DePaul University of Chicago (2004)

Main conference activities:

From 2004, she is part of the scientific and organizing committee of ENROAC summer school in management accounting. In this role, she organized 8 editions of the school.

Member of the Scientific and Organizing Committee of the 10th Enroac Conference, Galway, Ireland, Galway, June 2015.

Member of the Organizing Committee della 34th Conference of the European Accounting Association, Università di Siena – Università di Roma “Luiss - Guido Carli”, Siena-Roma, 16- 22 April 2011.

Editorial boards and referee activities:

Elena serves in the Editorial Board of *Accounting, Auditing and Accountability Journal*, *Accounting Forum*, *Accounting History*, *Contabilità e Cultura Aziendale* (Accounting and Culture), *Family Business Review*. She has been member of the Scientific Committee of the Annual (2013, 2014, 2015, 2019) Conference of the European Accounting Association.

Also, she is *ad hoc* referees for the journals: *Accounting, Auditing & Accountability Journal*, *Accounting History*, *Accounting Forum*, *Accounting, Organization and Society*, *Management Accounting Research*, *Family Business Review*, *Qualitative research in Accounting & Management*, *Journal of Accounting and Organizational Change*, *Organization*, *Organization Studies*.

Awarded papers

- “‘Exploring the generative power of performance measurement systems design’, co-authored with S. Quarchioni, *British Accounting Review* (2019), best paper award 2019.
- “The materiality of absence: organizing and the case of the incomplete cathedral”, co-authored with P. Quattrone), *Organization studies*, Vol. 39, issue 7, pp. 849-871, selected among the five finalists for the Roland Calori Prize of Organization studies. “This prize is awarded to the best paper that appeared in the journal in 2017-2018”.
- “Sustaining multiple logics within hybrid organizations: Accounting, mediation and the search for innovation”, (co-authored with C. Busco and A., Riccaboni) in *Accounting, Auditing and Accountability Journal*, Vol 30 (1), pp. 191-216 (2017), was awarded as “Highly Commended” in relation to the Mary Parker Follett Award 2017.
- “Building an integrated governance framework”, (co-authored with C. Busco and R. Scapens) in *Finance & Management*, n. 134, pp. 12-14, (2006) - Article nominated by the Finance and Management Faculty of the ICAEW (Institute of Chartered Accountants of England and Wales) for the IFAC’s ‘Articles of merit award.’
- “Accounting and power: evidence from the 14th century”, co-authored with A. Riccaboni, A. Giorgi, S. Moscadelli, *Accounting History*, February, 2006, pp. 41-62 – This paper was awarded by the Accounting History Special Interest Group of the Accounting and Finance Association of Australia and New Zealand with the 2006 Manuscript Award for the article published in the journal which “makes the most significant contribution to the accounting history literature”. AU\$400 prize sponsored by the School of Accounting, University of New South Wales.

Other awards

- 2017 ‘Outstanding reviewer award’ from QRAM (Qualitative research in Accounting & Management)

Main publications

- E. GIOVANNONI, S. Quarchioni (2019), ‘Exploring the generative power of performance measurement systems design’, *British Accounting Review*, Vol. 51, No. 2, 02.2019, p. 211-225. <https://doi.org/10.1016/j.bar.2018.11.002>
- C. Busco, E. GIOVANNONI, F. Granà, F. Izzo (2018), ‘Making sustainability meaningful: aspirations, discourses and reporting practices’, *Accounting, Auditing and Accountability Journal*, Vol. 31 Issue: 8, pp.2218-2246, <https://doi.org/10.1108/AAAJ-04-2017-2917>
- E. GIOVANNONI, P. Quattrone (2017), “The materiality of absence: organizing and the case of the incomplete cathedral”, *Organization studies*, Vol. 39, issue 7, pp. 849-871, DOI: 10.1177/0170840617708005
- C. Busco, E. GIOVANNONI, A. Riccaboni (2017), “Sustaining multiple logics within hybrid organizations: Accounting, mediation and the search for innovation”, *Accounting, Auditing and Accountability Journal*, Vol 30 (1), pp. 191-216, DOI: 10.1108/AAAJ-11-2013-1520
- E. GIOVANNONI, S. Quarchioni, A. Riccaboni (2016), “The role of *roles* in risk management change: the case of an Italian bank”, *European Accounting Review*, vol. 25(1), pp. 109-129, DOI: 10.1080/09638180.2014.990475
- D. Gomes, E. GIOVANNONI, Gutiérrez Hidalgo F., Zimnovitch H. (2015), “Moving from regional to international publishing in accounting history: Pressures, issues, strategies and implications”, *Accounting History*, vol. 20 no. 2, pp. 183-205, DOI: 10.1177/1032373215582855
- E. GIOVANNONI, M.P. Maraghini (2013), “The challenges of integrated performance measurement systems: Integrating mechanisms for integrated measures”, *Accounting, Auditing & Accountability Journal*, vol. 26, n. 6, pp.978 – 1008. DOI: 10.1108/AAAJ-04-2013-1312.
- E. GIOVANNONI, M.P. Maraghini, A. Riccaboni (2011), “Transmitting knowledge across generations: the role of management accounting practices”, *Family Business Review*, vol. 24, n. 2, pp. 126-150. DOI: 10.1177/0894486511406722.
- E. GIOVANNONI, A. Riccaboni (2009), “Editorial: A general overview of perspectives and reflections on accounting’s past in Europe”, *Accounting History*, vol. 14, n. 4, pp. 341-355. Doi: 10.1177/1032373209342457.

- C. Busco, E. GIOVANNONI, R.W. Scapens (2008), "Managing the tensions in integrating global organizations: the role of performance management systems", *Management Accounting Research*, 19, pp. 103-125. Doi: 10.1016/j.mar.2008.02.001
- A. Riccaboni, E. GIOVANNONI, A. Giorgi, S. Moscadelli (2006), "Accounting and power: evidence from the 14th century", *Accounting History*, 11, pp. 41-62. Doi: 10.1177/1032373206060082 .

Full papers in professional journals

- C. Busco, M. Frigo, E. GIOVANNONI, M.P. Maraghini (2012), "When creativity meets control: a fashion industry case study", *The Journal of Corporate Accounting & Finance*, September/October, pp. 61-71. DOI 10.1002/jcaf.21799.
- C. Busco, M. Frigo, E. GIOVANNONI, M.P. Maraghini (2012), "Control vs. creativity. Strive toward a twofold purposeful imbalance to keep management control from killing creativity and innovation", *Strategic Finance*, August, pp. 29-36.
- C. Busco, D. Franceschi, E. GIOVANNONI, M. Frigo, A. Riccaboni (2007), "Linking governance to strategy: the role of the Finance Organization", *Strategic Finance*, September, pp. 23-28
- C. Busco, M. Frigo, E. GIOVANNONI, A. Riccaboni, R.W. Scapens (2006), "Integrating global organizations: the role of performance measurement systems", *Strategic Finance*, January, pp. 31-35.
- C. Busco, E. GIOVANNONI, R.W. Scapens (2006), "Building an Integrated Governance Framework", *Finance & Management*, n. 134, pp. 12-14.
- C. Busco, M. Frigo, E. GIOVANNONI, A. Riccaboni, R.W. Scapens (2005), "Beyond compliance: why integrated governance matters today", *Strategic Finance*, August, pp. 35-43.

Refereed full papers (in Italian)

- E. GIOVANNONI, "Controllo di gestione tra tradizione e innovazione: il bisogno di integrazione", *Controllo di gestione*, n. 5, 2011, pp. 7-16.
- E. GIOVANNONI, "Il carattere integrato e la funzione integrante dei sistemi di misurazione dei risultati aziendali", *Rivista Italiana di Ragioneria e di Economia Aziendale*, Settembre e Ottobre, n.9-10, 2010, pp. 621-631.
- E. GIOVANNONI, M.P. Maraghini, "Il sistema di misurazione delle performance: il caso MEMC", *Controllo di gestione*, n. 4, 2009, pp 59-65.

- C. Busco, E. GIOVANNONI, A. Riccaboni “Dalla Corporate Governance all’integrated governance: il ruolo del controllo di gestione”, *Economia&Management*, n.3, 2007, pp. 87-100.
- E. GIOVANNONI, A. Goberti, “Sistemi di misurazione delle performance per i gruppi bancari: il caso MPS”, *Controllo di gestione*, Amministrazione & Finanza, IPSOA, n. 5, 2008, pp. 59-65.
- E. GIOVANNONI, “Il cambiamento del controllo di gestione nei processi di integrazione: il caso Nestlé Waters – Sanpellegrino”, *Controllo di gestione*, Amministrazione & Finanza, IPSOA, n. 6, 2004, pp. 58-65.
- E. GIOVANNONI, “Governare aziendale e cambiamento del controllo di gestione: il caso di un gruppo bancario”, *Controllo di gestione*, Amministrazione & Finanza, n. 3, 2004, pp. 44-49.
- E. GIOVANNONI, “La valenza aziendale del pensiero di Sallustio Bandini”, *Contabilità e cultura aziendale*, Rivista della società italiana di storia della ragioneria, vol. IV, n. 1, 2004, pp. 94-110.

Books edited by:

- C. Busco, E. GIOVANNONI, A. Riccaboni (eds), *Il controllo di gestione*. Wolters Kluwer, Milan, 2018, ISBN 978-88-217-6722-7.
- A. Agnetis A., A. Bacci, E. GIOVANNONI, A. Riccaboni (eds), *Lean Thinking nelle Aziende di Servizi*, Ipsoa, Milano, 2015, ISBN: 978-88-217-5274-2.
- C. Busco, E. GIOVANNONI, A. Riccaboni (eds), *Il controllo di gestione. Metodi, strumenti ed esperienze. I fondamentali e le novità*, Ipsoa, Milano, 2009, 2011, 2014, ISBN 978-88-217-2950-8; ISBN 978-88-217-3510-3; ISBN 978-88-217-4735-9.
- E. GIOVANNONI, M.P. Maraghini (eds), *Dalla creatività all’innovazione: approcci, strumenti ed esperienze per il governo dei processi innovativi in azienda*, Knowità, Arezzo, 2011, ISBN 9788895786056.

Monographs:

- E. GIOVANNONI, *La misurazione dei risultati aziendali tra redditività e valorialità*, Knowità Editore, Arezzo, 2008, pp.1-179, ISBN: 978-88-95786-02-5.
- E. GIOVANNONI, *La cultura del controllo nel governo dell’azienda*, Cedam, Padova, 2004, pp. 1-298, ISBN: 88-13-25397-4.

Co-authored books:

- E. GIOVANNONI, M.P. Maraghini, *Attori e contesti della "genesi" aziendale. Le persone, le idee e l'ambiente*, Cedam, Padova, 2004, pp. 1-305, ISBN: 88-13-25091-6.

Book chapters in English

- E. GIOVANNONI, G. Fabietti (2013), "What is sustainability? A review of the concept and of its applications", in *Integrated reporting: concepts and cases that redefine corporate accountability*, Springer, pp. 21-40. ISBN: 978-3-319-02167-6.
- C. Busco, E. GIOVANNONI, A. Riccaboni (2007), "Globalization and the international convergence of management accounting", in D. Northcott, T. Hopper, R.W. Scapens (eds.), *Issues in Management Accounting*, third edition, Prentice Hall, pp. 65-92, ISBN: 978-0273702573.
- C. Busco, M. Frigo, E. GIOVANNONI, A. Riccaboni, R.W. Scapens (2006), "Towards integrated governance: the role of performance measurement systems", in M.J. Epstein, J. Manzoni (eds.), *Performance measurement and management control: improving organizations and society, Studies in managerial and financial accounting*, vol. 16, Elsevier, pp. 159-186, ISBN: 9780762313655.
- A. Riccaboni, E. GIOVANNONI, A. Giorgi, S. Moscadelli (2005), "The role of accounting in managing organisational relationships: the case of the *Comune di Siena* in the 14th century", in A.a.V.v., *Proceedings of the International workshop on Accounting History in Italy. Pisa 27-28 Gennaio 2005*, RIREA, Roma, pp. 549-568. ISBN/ISSN: 88-85333-55-9.

Book chapters in Italian

- E. GIOVANNONI, M.P. Maraghini, A. Riccaboni (2012), "Lo sviluppo dell'azienda e il passaggio generazionale: gestire il cambiamento nelle aziende familiari", in *Liber amicorum per Umberto Bertini*, Franco Angeli, ISBN: 9788856876512.
- E. GIOVANNONI, A. Riccaboni (2010), "Regole e performance: endiadi o contraddizione?", in G. Airoidi, G. Brunetti, G. Corbetta, Invernizzi (eds.), *Scritti in onore di Vittorio Coda*, Egea, Milano, pp. 2021-2036, ISBN: 9788823811041.
- E. GIOVANNONI (2008), "Il benchmarking a supporto della strategia", in *La Balanced Scorecard per l'attuazione della strategia nelle Pubbliche Amministrazioni. Teorie, casi ed esperienze*, Knowit  Editore, Arezzo, pp. 115-135, ISBN 978-8895786018.
- E. GIOVANNONI (2003), "Le prime fasi della genesi aziendale: aspiranti imprenditori e nuove idee", in *"Nuovi" organismi aziendali ed imprenditoria femminile. Concepimento*,

gestazione, nascita ed avvio di “nuovi” organismi socio – economici, Sezione 1, *Riferimenti teorici e normativi*, Cedam, Padova, pp. 45-80, ISBN 9788813249632.

- E. GIOVANNONI (2001), “Le crisi aziendali”, in *L’Universo dei piccoli. Il caso delle aziende senesi*, Cedam, Padova, pp.133-161, ISBN 88-13-23498-8.

OTHER OUTPUTS

- *CIMA REPORT* (2016): “Dealing with the unknown: Leading in uncertain times by rethinking the design of management accounting and reporting systems”, co-authored by C. Busco, E. GIOVANNONI, P. Quattrone, R.W. Scapens, pp. 1-11. ISSN Number 978-1-85971-837-7.
- *ICAEW REPORT* (2006): “*The role of performance measurement systems within global organizations*”, co-authored by C. Busco, M. Frigo, E. GIOVANNONI, A. Riccaboni, R.W. Scapens, , London, pp. 1-61, ISBN: 1-84152-407-7.

Guest editorship

- E. GIOVANNONI, A. Riccaboni, Special Issue on Perspectives and Reflections on Accounting's Past in Europe, *Accounting History*, vol. 14, n. 4, pp. 341-507,.