



Filippo Boccali

Ricercatore in Tenure Track L. 79/2022

Dipartimento di Scienze Aziendali

Settore scientifico disciplinare: ECON-06/A Economia aziendale

Position

Research Tenure Track (RTT) in Accounting. He teaches Management Control Systems and Performance Management Systems at the University of Bologna. He teaches in several postgraduate and executive programs at Bologna Business School, the Business School of Bologna University.

Visiting Research Fellow - Institute of Accounting, Control and Auditing - University of St. Gallen (HSG) (*from November 2024*)

Past experience

Research Fellow - Bologna University (*January 2023 – December 2024*)

He was engaged in a project on the assessment of the adoption of business analytics in the decision-making process, adopting an institutional perspective. Consistent with the nature of the project's objective, which aimed to explore an as-yet-unexplored topic, multiple case studies were selected based on a logic of maximum variation sampling: companies belonging to a variety of sectors, with different sizes and profit margins, and with different governance systems, were involved. Advanced analyses based on machine-learning were also performed together with the technical partner Porini, Competence Center of the DGS Group.

Research Fellow - Bologna University (*November 2020 – November 2022*)

He was engaged in a project on the assessment of the financial impact of innovative industrial additive manufacturing production technologies. The project involved the study, design, and implementation of a specific cost accounting model for different additive manufacturing technologies. Such a model allows for the analysis of the economic and financial implications of this technology compared to traditional methods, both from a short-term and long-term perspective, thanks to the application of an approach based on Net Present Value (NPV) and Life Cycle Costing (LCC).

Education

PhD - Università Politecnica delle Marche (*November 2017 – May 2021*)

ICPSR Certificate - Inter-university Consortium for Political and Social Research (ICPSR), University of Michigan (USA) (*June 2019 – August 2019*) - Summer school on quantitative methods for researchers.

Second cycle degree in Economics and Business Administration - Bologna University (*2013 – 2016*)

First cycle degree in Economics and Business Administration - Bologna University (*2010 – 2013*)

Teaching Experience

Since the academic year 2021/2022 he has taught Strategic Cost Management at the Second cycle degree programme (LM) in Business Administration and Sustainability at the University of Bologna.

Since the academic year 2021/2022 he has taught Strategic Management Accounting at Master MIEX (International Management) at the University of Bologna.

Since the academic year 2021/2022 he has taught Crash Course in Accounting at the Second cycle degree programme (LM) in Business Administration and Sustainability at the University of Bologna.

In 2022/2023 he taught Cost Accounting at the First cycle degree programme (L) in Management and Economics at the University of Bologna.

He supervised over 20 dissertations and he is also a teaching assistant at the University of Bologna, with a focus on cost management, performance management systems, business performance analytics, cost accounting and management control.

He currently teaches in several full time Masters or Executive programs at Bologna Business School:

- Executive Master in Business Administration;
- International Executive Master in Business Administration (in English);
- Executive Master in Business Administration (Part-time Weekend formula);
- Executive Master in Business Administration (Night formula);
- Executive Master in Supply Chain & Operations;
- Hybrid Master in Business Administration (in English);
- Executive Master in Business Innovation Design;
- Executive Master in Technology and Innovation Management;
- Executive Master in Sales and Marketing;

- Open Program in Amministrazione, Finanza e Controllo;
- Open Program in Procurement Management;
- Master in Human Resources & Organization (in English);
- Master in Gestione d'Impresa;
- Corporate programs: Acetum, Bonfiglioli, Capgemini, Carraro, Cisco, Coesia, Coswell, Estra, Ferrari, Italcer, Marchesini, Salvagnini, Utilitatis, Vertiv.

He also taught in the following programs at Bologna Business School:

- Hybrid Master in Business Administration;
- Master in Data Science (in English);
- Executive Master in Artificial Intelligence for Business (in English);
- Master in Marketing Management (in English);
- Master in Digital Marketing for Tourism and Events Management.

He has been voted best teacher at Bologna Business School for Executive Masters in 2022, MBAs in 2024, and Professional Masters in 2025.

Publications

- Boccali, F., Mariani, M., & Visani, F. (2025). Developing and testing a DEA-based index for the evaluation of value for money in the hospitality industry. *International Journal of Contemporary Hospitality Management*. (Online ISSN: 1757-1049; DOI [<https://doi.org/10.1108/ijchm-09-2024-1381>]; **3* AJG/ABS; 3.141 SJR**)
- Visani, F., & Boccali, F. (2025). Powering management control with Business Analytics: An institutional perspective to uncover the enablers of adoption. *MANAGEMENT CONTROL*, (2025/1 Suppl.). (Online ISSN: 2239-4397; DOI 10.3280/MACO2025-001-S1005)
- Risorse immateriali e Corporate Sustainability Reporting Directive – maggiore visibilità per gli intangible asset. Article published on *Controllo di Gestione* (2/2025), IPSOA. Co-author: Prof. Monica Bartolini.
- Mura, M., Longo, M., Boccali, F., Visani, F., & Zanni, S. (2024). From outcomes to practices: Measuring the commitment to sustainability of organisations. *Environmental Science & Policy*, 160, 103868. (Online ISSN: 1873-6416; DOI: [<https://doi.org/10.1016/j.envsci.2024.103868>]; **3* AJG/ABS; 1.602 SJR**)
- Esempi applicativi di analisi di bilancio dei fornitori: metodologia applicativa e considerazioni manageriali. Article published on *Controllo di Gestione* (5/2024), IPSOA. Co-author: Prof. Franco Visani.

- Boccali, F., Mariani, M. M., Visani, F., & Mora-Cruz, A. (2022). Innovative value-based price assessment in data-rich environments: Leveraging online review analytics through Data Envelopment Analysis to empower managers and entrepreneurs. *Technological Forecasting and Social Change*, 182, 121807. (Online ISSN: 1873-5509; DOI: [<https://doi.org/10.1016/j.techfore.2022.121807>]; **3* AJG/ABS; 2.644 SJR**)
- Digitalizzazione del settore retail energy e utilities: analisi e ridisegno dei processi. Article published on *Controllo di Gestione* (5/2022), IPSOA. Co-authors: Prof. Riccardo Silvi, Dott.sa Giorgia Moschini.
- Additive Manufacturing: modelli di costing e applicazioni operative. Article published on *Controllo di Gestione* (3/2022), IPSOA. Co-authors: Prof. Franco Visani, Prof. Paolo Barbieri, Dott. Franci Riccardo, Dott. Franchi Mario, Prof. Fortunato Alessandro.
- Servitization: analisi delle determinanti del life-cycle cost di prodotto? Article published on *Controllo di Gestione* (2/2022), IPSOA. Co-author: Prof. Franco Visani.
- Impatto COVID-19: quali conseguenze sui bilanci aziendali? Article published on *Controllo di Gestione* (3/2021), IPSOA. Co-author: Dott.sa Bianco Angela.
- Visani, F., & Boccali, F. (2020). Purchasing price assessment of leverage items: A data envelopment analysis approach. *International Journal of Production Economics*, 223, 107521. (Online ISSN: 1873-7579; DOI: [<https://doi.org/10.1016/j.ijpe.2019.107521>]; **3* AJG/ABS; 2.406 SJR**)
- Un modello analitico di valutazione dei prezzi di fornitura per il contenimento dei costi di approvvigionamento. Co-author: Prof. Franco Visani. Chapter published on Giannetti R., Tenucci A. (2020), "ANALISI, MISURAZIONE E GESTIONE DEI COSTI. Contesti e approcci emergenti." **FrancoAngeli**.
- Business analytics a supporto del controllo dei prezzi di fornitura: il DEA-based Purchasing Price Assessment (PPA-DEA). Article published on *Controllo di Gestione* (4/2020), IPSOA. Co-author: Prof. Franco Visani.
- L'analisi economico-finanziaria dei fornitori come strumento a supporto dell'attività di negoziazione. Article published on *Controllo di Gestione* (5/2019), IPSOA. Co-author: Dott. Enrico Mattioli.
- Output diretti e indiretti dello sviluppo di un sistema di cost accounting tra teoria e pratica pubblicato. Article published on *Controllo di Gestione* (2/2019), IPSOA. Co-author: Prof. Franco Visani.
- Una nuova opportunità per l'activity-based costing? Un approccio fondato su ICT e business analytics pubblicato. Article published on *Controllo di Gestione* (2/2018), IPSOA. Co-author: Prof. Franco Visani.
- L'analisi dei costi di fornitura e il Total Cost of Ownership del Fornitore (TCO). Article published on *Controllo di Gestione* (3/2017), IPSOA. Co-author: Prof. Franco Visani.

- L'analisi economico-finanziaria dei fornitori per la gestione di rischio e performance della Supply Chain. Article published on *Controllo di Gestione* (6/2016), IPSOA. Co-author: Prof. Franco Visani.

Main presentations at Conferences and Seminars

- Plenary speaker at the Management Accounting Research Group (MARG) Conference "Human and Artificial Intelligence in Management Control Systems", Aston University, 6 November 2025. Title of the presentation: "The Data Revolution: Redefining Management Accounting for the AI Era."

- Paper: "The institutionalization of Business Analytics for management accounting: opportunities and challenges", presented at the Management Control Association Workshop 2025 "Sviluppo sostenibile, intelligenza artificiale e capitale umano - Prospettive e sfide per l'economia aziendale e le professioni contabili.", Loughborough University, 14 February 2025. Co-author Franco Visani.

- Paper: "Powering Management Control with Business Analytics: an institutional perspective to uncover the enablers of adoption", presented at the SIDREA Annual Conference 2024 "Sviluppo sostenibile, intelligenza artificiale e capitale umano - Prospettive e sfide per l'economia aziendale e le professioni contabili.", Ancona, 12-13 June 2024. Co-author Franco Visani.

- Paper: "Purchasing price assessment of leverage items: a Data Envelopment Analysis approach", presented at the ISBIS conference 2022 "Statistics and Data Science in Business and Industry", Naples, 20-21 June 2022. Co-author Franco Visani.

- Paper: "Purchasing price assessment of leverage items: a Data Envelopment Analysis approach", presented at the Management Control Conference 2019 "Back to reality- Il gap tra teoria e prassi negli studi di controllo di gestione: quali prospettive?", Ancona, 14 June 2019. Co-author Franco Visani.

Projects

- **UNIBO Mentoring programme.** He is a project coordinator for a student mentoring initiative aimed at supporting students' academic performance, career orientation, and personal development.

- **UNIBO project "Statistical analysis and discounted cash flow analysis by machinery cluster to calculate the total cost of ownership under a life cycle costing perspective"**, focused on statistical analysis aimed at the development of cost configurators and models for evaluating business opportunities. Within the project, he managed the entire data collection, the definition of the model based on life cycle costing aimed at identifying a multi-year leasing fee, and the design and implementation of a price configurator to support the sales department. *(April 2020 – September 2020)*

- **European project “Re-Industrialise”** (Climate-KIC Flagship Project), focused on the development of a model for the financial, social and environmental evaluation of different European regions. *(April 2018 – May 2019)*

- **European project “B-PLAS: bioplastics from sludge”** (Climate-KIC Accelerator Project), focused on the transformation of the sludge into bioplastics, including the realization of the business plan. Within the project, he was responsible for the development of the entire business plan, from identifying and analyzing the potential market to translating it into a business model canvas, with particular emphasis on understanding the economic and financial aspects: break-even point, monthly cash flow forecasting, Net Present Value (NPV) of the initiative. *(April 2018 – May 2019)*

- **European project “TIME”** (Climate-KIC Accelerator Project), focused on the transition from fuel-based vehicles to electric-based vehicles, including the realization of the business plan. Within the project, he was responsible for the development of the entire business plan, from identifying and analyzing the potential market to translating it into a business model canvas, with particular emphasis on understanding the economic and financial aspects: break-even point and Net Present Value (NPV) of the initiative. *(April 2018 – May 2019)*

- **UNIBO project “IMPRENDI”**, focused on the collection and processing of data aimed at the development and application of Business Analytics models to support the decision-making process. *(2017)*

Ultimi avvisi

Al momento non sono presenti avvisi.

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