

Giovanni Battista Derchi

Fellow



Knowledge Group: Accounting

Research Domains: Management Control Systems

Teaching Domains: Sustainable Accounting & Finance, Performance Management, Capital Budgeting, Value Based Management

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Biography

Giovanni-Battista Derchi is a SDA Bocconi Fellow of the Accounting and Control Knowledge Group. He is Assistant Professor of Management Control at EHL Hospitality Business School. He is also visiting lecturer of strategic performance measurement and corporate sustainability reporting at HEC Lausanne, as well as a lecturer of sport management sustainability at the Master in Advanced Studies in Sport Administration and Technology of the International Academy of Sport Science and Technology (AISTS) in Lausanne.

His research interests are in the fields of performance evaluation, incentives and compensation systems, governance, measurement and reporting of social and environmental performance, planning and budgeting systems. More specifically, he seeks to understand whether, how, and the extent to which organizations design effective management practices to implement sustainability strategies. His academic studies evolve around three main themes: i) understanding the multiple factors affecting organizations to integrate sustainability aspects into their planning and control systems; ii) evaluating the effect of using sustainability information in governance and control systems; iii) measurement of social and environmental performance and impact assessment.

He has presented his research in leading international conferences and publishes in both top-tier peer-reviewed academic journals and professional magazines, like Journal of Business Ethics and Expert Focus, as well as practical reports on the economic impact of international sport federations and large sport events. He also serves as Scientific Advisor and member of the Scientific Committee of the AISTS in Lausanne.

Dr. Derchi earned a PhD in Management from HEC Lausanne and a Master of Science in General Management, as well as a Bachelor of Science in General Management from Bocconi University. He is married with one beautiful daughter.

Articles in Scholarly Journals

External complexity and the design of management control systems: a case study

DÁVILA, A., G. B. DERCHI, D. OYON, M. SCHNEGG, "External complexity and the design of management control systems: a case study", *Management Accounting Research*, June 2024, vol. 63, pp. 100875

Corporate social responsibility on social media: a scoping review of the literature

INVERSINI, A., G. B. DERCHI, "Corporate social responsibility on social media: a scoping review of the literature", *Journal of Information, Communication and Ethics in Society*, 2024, vol. 22, no. 4, pp. 434-452

Green incentives for environmental goals

DERCHI, G. B., A. DAVILA, D. OYON, "Green incentives for environmental goals", *Management Accounting Research*, 2023, vol. 59, pp. 100830

Three Anchoring Managerial Mechanisms to Embed Sustainability in Service Organizations

MARTIN-RIOS, C., C. PORETTI, G. B. DERCHI, "Three Anchoring Managerial Mechanisms to Embed Sustainability in Service Organizations", *Sustainability*, 2022, vol. 14, no. 1, pp. 265

Corporate Social Responsibility Performance, Incentives, and Learning Effects

DERCHI, G. B., L. ZONI, A. DOSSI, "Corporate Social Responsibility Performance, Incentives, and Learning Effects", *Journal of Business Ethics*, 2021, vol. 173, no. 3, pp. 617–641

Sistemi di misurazione delle performance al servizio della strategia d'impresa: il caso Allianz Italia

DOSSI, A., G. DERCHI, "Sistemi di misurazione delle performance al servizio della strategia d'impresa: il caso Allianz Italia", *Economia & Management*, 2013, no. 3, pp. 55-59

Pianificare in un mondo imprevedibile: dalle previsioni di sistema al budget di azienda

DERCHI, G. B., O. PETTINATO, "Pianificare in un mondo imprevedibile: dalle previsioni di sistema al budget di azienda", *Economia & Management*, 2010, no. 3, pp. 52-54

Research Notes or short Articles in Journals

Incitations écologiques pour atteindre des objectifs environnementaux : acquérir des connaissances avant de mettre en oeuvre des incitations écologiques

DAVILA, A., G. B. DERCHI, D. OYON, "Incitations écologiques pour atteindre des objectifs environnementaux : acquérir des connaissances avant de mettre en oeuvre des incitations écologiques", *Expert Focus*, April 2024, vol. 98, no. 2

Identifier et exploiter avant tout le monde de nouvelles opportunités

DAVILA, A., G. B. DERCHI, D. OYON, M. SCHNEGG, "Identifier et exploiter avant tout le monde de nouvelles opportunités", *Expert Focus*, February 2022, no. 2, pp. 10-14

L'impact de la divulgation d'informations sur la responsabilité des entreprises

DERCHI, G. B., M. SCHNEGG, D. OYON, "L'impact de la divulgation d'informations sur la responsabilité des entreprises", *Expert Focus*, August 2020, no. 9

Déploiement d'un système de suivi de l'environnement

SCHNEGG, M., D. OYON, T. DUBOIS, G. B. DERCHI, "Déploiement d'un système de suivi de l'environnement", Expert Focus, June 2020, no. 6-7, pp. 379-380

Contribution to Chapters, Books or Research Monographs

Remunerazione e Incentivazione del top management. Meccanismi ESG based

DERCHI, G. B., L. ZONI, "Remunerazione e Incentivazione del top management. Meccanismi ESG based" in Il valore della sostenibilità. Modelli emergenti di rendicontazione non finanziaria tra le imprese italiane leader ESG., D. Galli, R. Torelli (Eds.), Franco Angeli, pp. 157-185, 2021

The Performance of International Sport Organizations: Some Insights

DAVILA, A., G. B. DERCHI, D. OYON, M. SCHNEGG, "The Performance of International Sport Organizations: Some Insights" in Le système olympique. Passé, présent et futur., Emmanuel Bayle (Ed.), Presses Polytechniques et Universitaires Romandes (PPUR), pp. 199-214, 2019

Corporate governance: challenges for international sports federations

DERCHI, G. B., A. DAVILA, D. OYON, "Corporate governance: challenges for international sports federations" in Collected Insights on Governance and Ethics., J. C. Landrove, G. Hendriks (Eds.), AISTS - International Academy of Sport Science and Technology, 2017

Environmental management accounting systems: a review of the evidence and propositions for future research

DERCHI, G. B., M. BURKERT, D. OYON, "Environmental management accounting systems: a review of the evidence and propositions for future research" in Accounting and Control for Sustainability (Studies in Managerial and Financial Accounting), Volume 26., L. Songini, A. Pistoni, C. Herzig (Eds.), Emerald Group Publishing Limited, pp. 197-229, 2013

Other

How to communicate CSR effectively on social media?

INVERSINI, A., G. B. DERCHI, "How to communicate CSR effectively on social media?", Hospitality Net, 31 August 2021

Benefits and difficulties of CSR management in travel and leisure companies

INVERSINI, A., G. B. DERCHI, "Benefits and difficulties of CSR management in travel and leisure companies", EHL Insights, September 2021

Management control for corporate sustainability execution: The role of employee compensation. (PhD Thesis: Supervision by Prof. Daniel Oyon)

DERCHI, G. B., "Management control for corporate sustainability execution: The role of employee compensation. (PhD Thesis: Supervision by Prof. Daniel Oyon)", UNIL - HEC Lausanne, 2016

Research Reports

The Economic Impact Study of International Sports Organisations in Switzerland

DERCHI, G. B., C. STRICKER - "The Economic Impact Study of International Sports Organisations in Switzerland" - 2021, AISTS Economic Impact Study Report, Switzerland

The economic impact of the 2019 Naples Universiade

DERCHI, G. B., C. STRICKER - "The economic impact of the 2019 Naples Universiade" - 2020, AISTS Economic Impact Study Report, Switzerland

La performance des fédérations internationales de sport

DERCHI, G. B., D. OYON, M. SCHNEGG - "La performance des fédérations internationales de sport" - 2019, Magazine HEC Alumni

The economic impact of the 2017 Taipei Universiade

DERCHI, G. B., C. STRICKER - "The economic impact of the 2017 Taipei Universiade" - 2018, AISTS Economic Impact Study Report, Switzerland

The economic impact of the 2016 UIPM Senior World Championship in Moscow

DERCHI, G. B., C. STRICKER - "The economic impact of the 2016 UIPM Senior World Championship in Moscow" - 2016, AISTS Economic Impact Study Report, Switzerland

The economic impact of the 2016 SportAccord Convention in Lausanne

BOUSIGUE, A., G. B. DERCHI, C. STRICKER - "The economic impact of the 2016 SportAccord Convention in Lausanne" - 2016, AISTS Economic Impact Study Report, Switzerland

Articles in national/international newspapers

Réduire les charges pour éviter la faillite

DERCHI, G. B., D. OYON, "Réduire les charges pour éviter la faillite", Le Temps, 12 August 2020

Les clubs de football face à la nécessité de réduire leurs charges

DERCHI, G. B., D. OYON, "Les clubs de football face à la nécessité de réduire leurs charges", Le Temps, 11 August 2020

Le grand bond en arrière du football professionnel

DERCHI, G. B., D. OYON, "Le grand bond en arrière du football professionnel", Le Temps, 25 June 2020

Proceedings/Presentations

CSR Performance, Incentives and learning effect

DERCHI, G. B., L. ZONI, A. DOSSI, "CSR Performance, Incentives and learning effect" in 41st EAA Annual Congress - 30 May-1 June, 2018, Milan, Italy

Corporate Accountability Reporting: 'Greenwashing' or Monitoring Systems?

DERCHI, G. B., "Corporate Accountability Reporting: 'Greenwashing' or Monitoring Systems?" in Academy of Management Proceedings, vol. 1, 2018

Are CEOs fired for their CSR performance?

EL MESSOUSSI, A. M., G. B. DERCHI, D. OYON, "Are CEOs fired for their CSR performance?" in Academy of Management Proceedings, Vol. 1, 2018

CSR linked Incentive and CRS performance

ZONI, L., A. DOSSI, G. DERCHI, "CSR linked Incentive and CRS performance" in Management Accounting Section - American Accounting Association - 6-9 January, 2016, Dallas, Texas, United States of America

CSR linked Incentive and CRS performance

ZONI, L., A. DOSSI, G. DERCHI, "CSR linked Incentive and CRS performance" in Convegno AIDEA - 10-12 Settembre, 2015, Piacenza, Italy

Corporate Provision of Incentives for the Attainment of Environmental Targets

DERCHI, G. B., D. OYON, "Corporate Provision of Incentives for the Attainment of Environmental Targets" in Academy of Management Proceedings, Vol. 1, 2015

Environmental management accounting systems: a review of the evidence and propositions for future research

DERCHI, G. B., M. BURKERT, D. OYON, "Environmental management accounting systems: a review of the evidence and propositions for future research" in 7th EIASM Conference on Performance Measurement and Control, 2013

Research Monographs

Strategia, Azioni e Misure. Modelli di successo di performance management delle imprese italiane

DOSSI, A., A. CUGINI, G. DERCHI, L. GHEZZI - "Strategia, Azioni e Misure. Modelli di successo di performance management delle imprese italiane" - 2016, Egea, Milano, Italy