**Claudia Imperatore**

Bocconi University

Via Roentgen, 1, 20136 Milan

Room: 5 A4-07; Phone: +39 02 5836 2554

E-mail: [claudia.imperatore@unibocconi.it](mailto:claudia.imperatore@unibocconi.it)

**Academic position**

2016 – Present **Assistant Professor**

Bocconi University, Milan, Italy

**Education**

2011 – 2016 **Ph.D. in Management, Major Accounting**

IE Business School-IE University, Madrid, Spain

2014 – 2016 **Visiting Ph.D. Student**

University of Chicago, Chicago, IL, USA

2008 – 2011 **M.S. in Business Administration** (magna cum laude)

University of Padova, Padova, Italy

2005 – 2008 **B.S. in Business Administration** (magna cum laude)

Seconda Università degli Studi di Napoli, Naples, Italy

**Teaching Experience**

**Assistant Professor, Bocconi University**

2016 – Present Accounting (30404) (Undergraduate level)

Intermediate Financial Accounting (30292/30588) (Undergraduate level)

**Teaching Assistant, IE Business School**

2012 – 2014 Quantitative Methods I and II (Ph.D. in Management)

**Research**

Publications in Peer-Reviewed Journals

1. **Imperatore C.**, Pundrich G., Verdi R., Yost B, 2024, “Strategic valuations in M&A fairness opinions”, forthcoming at *Journal of Accounting and Economics*
2. **Imperatore C.**, Pope P., 2024, “Does one share-one vote cause underinvestment in family firms? Evidence from tenure-based voting rights”– conditionally accepted at *Strategic Management Journal*
3. Daniele M., Desai., P., **Imperatore C.**, Pettinicchio A., 2024, “Big baths around turnover: What happens if the former CEO stays on board?” forthcoming at *European Accounting Review*
4. Arena A., Bozzolan S., **Imperatore C.**, 2024 “Enhancing environmental reporting: a study on the role of narrative disclosure, firm- and country-level incentives”, forthcoming at *Corporate Social Responsibility and Environmental Management*
5. Bafundi, A., **Imperatore C.** 2023, “Economists’ Political Donations and GDP Forecast Accuracy”, forthcoming at *European Accounting Review*
6. **Imperatore C.**, Trombetta M., 2023 “Earnings Management and Investor Protection During a Banking Crisis: The Role of the “Spare Tire” Effect”, forthcoming at *Journal of Accounting, Auditing & Finance*
7. D'Augusta C., Grossetti F., **Imperatore C.**, 2023 “[Environmental Awareness and Shareholder Proposals: The Case of the Deepwater Horizon Oil Spill Disaster](https://eur03.safelinks.protection.outlook.com/?url=https%3A%2F%2Fwww.emerald.com%2Finsight%2Fcontent%2Fdoi%2F10.1108%2FCG-03-2022-0139%2Ffull%2Fhtml&data=05%7C01%7Cfrancesco.grossetti%40unibocconi.it%7C61ffcf0ac67c44a01c2808db40db90f6%7C6bf3b57a9fb447c29ada51156518f52f%7C1%7C0%7C638175083989709402%7CUnknown%7CTWFpbGZsb3d8eyJWIjoiMC4wLjAwMDAiLCJQIjoiV2luMzIiLCJBTiI6Ik1haWwiLCJXVCI6Mn0%3D%7C3000%7C%7C%7C&sdata=teNUcH19ZmcSGk47ttXoD9RXK4mS%2F2L15tkkeYH%2BGn4%3D&reserved=0)”,  
   *Corporate Governance: The International Journal of Business in Society*
8. Bozzolan, S., **Imperatore C.**, Mattei, M., 2022 “Family Ownership and Impression Management: An integrated approach”, *European Accounting Review (doi:* [*10.1080/09638180.2022.2141287*](https://doi.org/10.1080/09638180.2022.2141287)*)*
9. Arena, C., Bozzolan, S., **Imperatore C**., 2021 “The trade-off between mandatory and voluntary disclosure: evidence from oil companies’ risk reporting”, *Journal of Accounting, Auditing & Finance*, 1-23 [*https://doi.org/10.1177/0148558X211025250*](https://doi.org/10.1177/0148558X211025250)*.*
10. Gomez-Mejia L. R., Cruz C., and **Imperatore C**., 2014, “Financial Reporting and the Protection of Socioemotional Wealth in Family-Controlled Firms”, *European Accounting Review*, 23(3), 387-402
11. Trombetta M., **Imperatore C.**, 2014, “The dynamic of financial crises and its non-monotonic effects on earnings quality”, *Journal of Accounting and Public Policy*, 33(3), 205-232
12. Bozzolan, S, **Imperatore C**., and Michelon, G., 2013, “Sistemi di controllo interno e qualità dell’informativa contabile. Evidenze dalle principali società quotate europee”, *Economia e Management*, 1, 83-102

Working Papers

1. “The relation between financial reporting characteristics and managerial herding: Evidence from merger and acquisitions” (with Gabriel Pundrich Pereira – University of Florida) - revise and resubmit at *Accounting and Business Research (revising for 3rd round)*
2. “Disclosure versus Certification: Evidence from the SEC vote waiver for PIPEs during COVID-19” (with Miles Gietzmann, Bocconi University) – revise and resubmit at *Journal of Accounting and Public Policy (*revising for *2nd round)*
3. “How Do Multiple Regulators Regulate? Evidence from Fairness Opinion Providers’ Conflict of Interest Disclosures” (with Phil Berger – University of Chicago; Rachel Geoffroy – Ohio State University; and Lisa Liu – Columbia University)
4. “Executive Bonus Adjustments to Industry Non-Financial Violations” (with Francesca Franco – Bocconi University – and Mariya Ivanova - Stockholm School of Economics)
5. “The influence of institutional investor tax sensitiveness in the design of executives’ compensation packages” (with Ariela Caglio – Bocconi University- and Cinthia Valle Ruiz – IESEG)
6. “The link between cost structure and inventory valuation: does cost allocation matter?” (with Angelo Ditillo – Bocconi University)

**Invited Presentations**

**2024:** EAA Annual Congress, Bucharest (scheduled), ESMT Berlin (scheduled), Eighth Annual M&A Research Centre Conference (scheduled)

**2023:** EAA Annual Congress, Helsinki, Accounting Summer Camp Padua, Tilburg University

**2022:** EAA Annual Congress, Bergen, Luiss Business School

**2021:** FARS Midyear Meeting, Owners as Strategists, Bocconi Mini-Accounting Conference, Barcelona Accounting Seminars

**2020:** EAA Virtual Accounting Research Seminar; European Accounting Symposium for Young Scholars (EASYS); AAA International Accounting Section Midyear Meeting, Orlando

**2019**: AAA Annual Meeting, San Francisco; Accounting Summer Camp, Bolzano; Financial Reporting Workshop; EAA Annual Congress, Cyprus

**2018:** Free University of Bolzano; AAA Annual Meeting, Washington; EAA Annual Congress, Milan; European Accounting Symposium for Young Scholars (EASYS); Stockholm School of Economics

**2017:** XXII Workshop on Accounting and Management Control

**2016:** AAA Annual Meeting, New York; EAA Annual Congress, Maastricht; London School of Economics; University of Navarra; Tilburg University; HEC Paris; Carlos III University; Cass Business School; University of Miami

**2015:** Bocconi University; XI Workshop on Empirical Research in Financial Accounting; University of Chicago; AAA Annual Meeting, Chicago; EAA Annual Congress, Glasgow

**2014:** University of Miami International Accounting Conference; EAA Doctoral Colloquium, Tartu

**2013:** AAA Annual Meeting, Anaheim; Japp Conference on Accounting and the World Economic Crisis: EAA Annual Congress, Paris

**2012:** EAA Workshop on “Writing to Publish in International Accounting Journals”

**Invited Conference Participation**

**2024:** EAR Annual Conference, JBFA Conference, Bocconi Accounting Symposium

**2023:** EAR Annual Conference, JBFA Conference, Bocconi Accounting Symposium, CAR Conference, RAST Annual Conference

**2022:** JBFA Conference, Emerging Scholars in Accounting Conference, RAST Annual Conference

**2021:** JBFA Conference; JAPP Conference; EAR Annual Conference, RAST Annual Conference

**2020:** EAR Annual Conference

**2019:** JBFA Conference

**2018:** JBFA Conference

**2016:** The International Journal of Accounting Conference; Journal of Accounting Research Conference

**2015:** GIA Conference; Journal of Accounting Research Conference

**Service**

*Bocconi*

* PhD Supervision (Elica Krasteva – Job Placement: The University of Liverpool Management School
* Coordinator of Accounting Department seminar series (2021-2022)
* Coordinator of PhD pre-seminar discussion series (2017-2019, 2021-2022)
* Member of executive committee of the Accounting Department (2018)
* Secretary of the Board of Accounting department (2017, 2018, and 2023)
* Coordinator of student-faculty joint committees for Technology Area (from 2019)
* Member of the student-faculty joint committee for BEMACS (from 2017)
* Thesis supervision at the master's and undergraduate level

*Associations*

* Senior Editor ARC Team Events (from 2020)
* AAA International Section's Liaison to Italy (from 2021)

*Editorial roles*

* Accounting and Business Research editorial board member (from 2020)
* European Accounting Review editorial board member (from 2024)

*Ad-hoc (peer) Reviewer*

* Review of Accounting Studies, European Accounting Review, Family Business Review, Corporate Governance: An International Review, Journal of Accounting, Auditing & Finance, Journal of Accounting and Public Policy, Journal of Business, Finance & Accounting, Accounting Forum, Accounting in Europe, Accounting and Business Research, The British Accounting Review, Journal of Management and Governance, Managerial Auditing Journal, Comptabilité Contrôle Audit, Corporate Social Responsibility and Environmental Management

*Conference Service*

* Panellist at Journal of International Accounting Research (JIAR) New Faculty / PhD Consortium, 2022
* Member of the Scientific Committee of the European Accounting Association Annual Congress 2021, 2022, 2023
* Member of the local organizing committee EAA Annual Congress, Milan, May 2018

*Conference Discussant*

* EAA Annual Meeting, May 2024
* Financial Reporting Workshop, January 2024
* AAA Annual Meeting, August 2023
* SIDREA EAA Doctoral Colloquium, October 2022
* EAA Annual Congress, May 2022
* AAA International Accounting Section Section Midyear Meeting, January 2022
* AAA International Accounting Section Section Midyear Meeting, January 2020
* AAA Annual Meeting, August 2019
* EAA Annual Congress, May 2018

*Conference Reviewer*

* AAA FARS 2020, 2021, 2022 and 2023
* AAA Annual Meeting, 2015, 2021, 2023, 2024
* AIDEA, 2019
* Accounting Summer Camp, 2019, 2024
* EURAM, 2018
* Academy of Management, 2023
* Hawai'i Accounting Research Conference, 2022
* International Accounting Symposium, 2015

*Media visibility*

* Ideas Made to Matter: MIT Sloan School of Management (Aug. 30, 2021): 3 Hidden Forces Driving the M&A Market
* The FinReg Blog: Duke University Law School (Aug. 12, 2021): The Strategic Choice of Peers in M&A Valuations
* Via Sarfatti 25: https://www.viasarfatti25.unibocconi.eu/notizia.php?idArt=24189
* Il Sole 24 ore

*Awards*

* Recipient of the Spanish Ministry of Economy and Competitiveness Grant No. ECO2013-48392-P in 2013
* 2022 Financial Accounting and Reporting Section (FARS) Excellence in Reviewing Award