

CURRICULUM VITAE

(July 2021)

Nicola Pecchiari

Date of birth: 20th of May, 1966
Nationality: Italian

1. EDUCATION

1991 Degree in *Business Administration*, Università L. Bocconi, Milan, Italy. Concentration in "*certified public accountant*". Final dissertation on "*Audit methodologies for business valuation*". Achieved highest mark possible of 110/110 with honours.

2. ACADEMIC POSITIONS

Università L. Bocconi

- since 2014 Senior Lecturer, Department of Accounting
- since 2004 Lecturer, Department of Accounting
- since 1999 to 2003 Expert Fellow, Department of Accounting
- since 1994 to 1998 Scholarship, Department of Accounting
- since 1992 to 1993 Teaching Assistant, Department of Accounting

SDA Bocconi School of Management

- since 2007 Senior Professor, Department of Accounting, Control, Corporate and Real Estate Finance.
- since 1992 to 2006 Lecturer in *Financial Accounting and Auditing* and Coordinator of executive courses

Università Carlo Cattaneo (LIUC)

- from 1992 to 1995 Teaching Assistant, Department of Accounting.

3. CURRENT TEACHING ACTIVITIES

Undergraduate courses

- *Accounting and Financial Statements Analysis*, course director, Università Bocconi; required course taught in Italian and English for the *Bachelor of Economics and Management for Arts, Culture and Communication* (course code: 30426-30427).

Graduate courses

- *International Financial Reporting Standards*, course director, Università Bocconi; required course taught in Italian for the *Accounting, Control and Finance* M.Sc. program (course code 20126).
- *Performance Measurement*, Università Bocconi; required course taught in English for the *Economics and Management in Arts, Culture, Media and Entertainment* M.Sc. program (course code: 20161).
- *Financial Statement Analysis (advanced course)*, course director, Università Bocconi; elective course taught in English (course code: 20221).
- *Fraud Detection and Risk Assessment*, course director, Università Bocconi; elective course taught in English (course code: 20563).

4. RELEVANT EXPERIENCES AT INTERNATIONAL UNIVERSITIES

- 2015 Instructor (course director) in the course of *Financial Statements Analysis (advanced course)* at Keio University, Tokyo, for the Bocconi Campus Abroad program.
- 2012 Instructor (course director) in the course of *Risk Assessment and Auditing* at Tsinghua University, Beijing, for the Bocconi Campus Abroad program.
- 2011 Instructor in the course of *Analysis and Interpretation of Financial Statements* at McGill University, Montreal, for the Bocconi Campus Abroad program.
- 2010 Instructor (course director) in the course of *Financial Statements Analysis (advanced course)* at National Chengchi University, Taipei and City University of Hong Kong, Hong Kong, for the Bocconi Campus Abroad program.
- 2010 Visiting Professor at ZSEM, Zagreb School of Economics and Management; instructor in the course of *Fraud Audit* for the MBA program in Accounting and Auditing.
- 2008 Visiting Professor at ZSEM, Zagreb School of Economics and Management; instructor in the course of *Fraud Audit* for the MBA program in Accounting and Auditing.
- 2007 Instructor (course director) in the course of *Financial Statements Analysis (advanced course)* at Simon Fraser University, Vancouver, for the Bocconi Campus Abroad program.

5. RELEVANT MEMBERSHIPS

In Bocconi committees

- since 2014 Member of Rectoral Committees: *Bocconi Arts Campus* (since 2014 to 2017) and *Arts & Humanities* (since 2017). Supervisor of students' artistic activities.
- since 2006 to 2010 Member of the *E-learning* focus group, Università Bocconi.
- since 2004 to 2014 Vice-President and Treasurer of the *Association "Arts, Culture, Theatre and Music in Bocconi"*.
- since 1996 to 2005 Member of the Research Committee on *Process and Project Management*, SDA Bocconi Business School

In Professional committees

- since 1997 to 2000 Member of the Committee on *Auditing*, Institute of Chartered Accountants of Milan.
- 2017-2018: Member of the *Antimafia Committee* (appointed by the Major of Milan), a committee for the study and promotion of activities in order to combat the "mafia-type" criminal activities on the area of Milan.

6. PUBLICATIONS AND SUBMISSIONS (selection of most relevant publications)

In English:

- P. Bianchi, A. Marra, D. Masciandaro, N. Pecchiari, *Organized Crime and Firms' Financial Statements: Evidence from Criminal Investigations in Italy*, *The Accounting Review*, Forthcoming.
- C. Emby, N. Pecchiari, *An Experimental Investigation of the Influence of Qualitative Risk Factors on Canadian Auditors' Determination of Performance Materiality*, *Accounting Perspectives*, Vol. 12, No. 4, 2013.
- N. Pecchiari, C. Emby, G. Pogliani, *Empirical evidence from an inter-industry descriptive analysis of overall materiality measures*, *Int. J. Accounting, Auditing and Performance Evaluation*, Vol. 9, No. 3, 2013, pp. 247-267.
- *The Risk Tolerance Concept for Internal Controls Over Financial Reporting in the auditors' perspective: some empirical evidence from an inter-industry analysis of overall materiality measures*, con G. Pogliani; international conference "European Risk Conference", Bocconi, Milano, 11-12 September, 2008.
- *Consistency between Overall and Account-level Materiality Measures: An Inter-Industry Comparison and an Analysis of the Correlation with the Financial Ratios System*, with G. Pogliani; international conference on "Audit Quality" EIASM Workshop, Bocconi, Milano, 23-24 November, 2006.
- *A Survey of the Impact of Mandatory Rotation Rule on Audit Quality and Audit Pricing in Italy*, M. Cameran, M. Livatino, N. Pecchiari, A. Viganò; international conference of the European Auditing Research Network, Second Symposium, Manchester, 31 October, 2003.

In Italian:

- G. Pogliani, N. Pecchiari, M. Mariani (2012), *Le frodi aziendali* [Corporate Frauds], EGEA. Milano, 567 pages.
- M. Livatino, N. Pecchiari, G. Pogliani (2011, second edition), *Auditing. Il manuale di revisione per il controllo contabile* [Auditing. A manual for the control of financial accounts], EGEA, ITALIA, 924 pages.
- S. Beretta, N. Pecchiari (2007). *Analisi e valutazione del Sistema di Controllo Interno* [Analysis and assessment of internal control systems]. Il Sole 24 Ore Libri, MILANO: ITALIA, 328 pages.

7. PROFESSIONAL EXPERIENCE

Professional registers

- since 1993 Member of the Institute of Chartered Accountants of Milan (Ordine dei Dottori Commercialisti), ID No. 2424
- since 1995 Registered Financial Auditor as per Ministerial Decree of 13.6.1995 (Italian Official Gazette of 16.6.1995, fascicolo 46bis IV Serie Speciale).

Professional Activities

- since 2006 to 2007 Associate in an accounting firm.
- since 1998 to 2002 CEO for a recycling company in Switzerland (chemical and plastic industries).
- since 1997 to 2002 CEO for a fashion company in Italy.
- since 2005 to 2007 Associate in an accounting firm with offices in Verona, Milan and London (responsible of the Milan office).
- since 2007 Partner of a consulting company specialized in forensic investigation and fraud audit (Civil and Criminal Litigation, assistance to receivers and insolvency proceedings, assistance to companies in the management of the crisis, Due Diligence in M&A transactions, Corporate Intelligence and independent financial analysis, Compliance, risk management and internal control).

Milan, July 2021

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