

CURRICULUM VITAE

(April 2024)

Prof. Nicola Pecchiari

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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 2024 Adjunct Professor, Department of Accounting
- 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*, Università Bocconi; required course taught in Italian for the *Bachelor of Economics and Management for Arts, Culture and Communication* (course code: 30427).

Graduate courses

- *International Financial Reporting Standards*, course director, Università Bocconi; required course taught in Italian and English for the *Accounting, Control and Finance* M.Sc. program (course code 20126).
- *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 2006 to 2005 Member of the Research Committee on *Project Management*, SDA Bocconi Business School.
- since 2007 to 2005 Member of the Research Committee on *Auditing*, SDA Bocconi Business School.
- 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.

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*, May 2022.
- 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 (books):

- G. Lombardi Stocchetti, N. Pecchiari (2020), *Analisi di bilancio*, GueriniNEXT.
- 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.

In Italian (papers):

- N. Pecchiari, *Dopo l'eliminazione degli "extraordinary items": necessità di individuare gli "unusual items"*, *Bilancio e revisione*, no. 4/2022, IPSOA
- N. Pecchiari, *Perdita di continuità: quali relazioni tra il Codice della Crisi e Insolvenza e i principi professionali?*, *Bilancio e revisione*, no. 2/2020, IPSOA

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).

Past 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 (licensee of Gianfranco Ferré Group).
- since 2005 to 2007 Associate in an accounting firm with offices in Verona, Milan and London (responsible of the Milan office).

Several professional jobs on:

- auditing of financial statements and internal control procedures;
- opinions about the adoption of local GAAP and IFRS;
- design and monitoring of managerial and cost control systems;
- risk assessment and reengineering of internal control systems;
- support to internal auditing departments;
- business valuation.

Current Professional Activities (since 2007)

Partner of JNP, a consulting company specialized in forensic investigation and fraud audit (www.jnpforensic.com). JNP provides both audit, accounting and financial forensic services; for computer forensic services JNP works in collaboration with external providers.

Provided services include:

- 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

Some relevant jobs and positions of Nicola Pecchiari at JNP:

- Technical Advisor of Receivers and Commissioners for insolvency proceedings;
- Technical Advisor of Public Prosecutors for the Criminal Courts of Milan, Rome, Bologna, Como, Catanzaro and Pordenone;
- Since 2019 to 2023: member of the board of directors of Fondazione Ca' Granda Policlinico di Milano;
- since 2013 to 2023: President of the Supervisory Board ex D. Lgs. 231/2001 (criminal prevention law) of Fondazione Asilo Mariuccia Onlus (non profit organization);
- since 2015: Member of the Supervisory Board ex D. Lgs. 231/2001 (criminal prevention law) of Euromilano S.p.A. (construction and real estate industry);
- 2015-2016: Commissioner (appointed by the Prefect of Milan) for the extraordinary management (ex D.L. 90/2014) of a company that was beneficiary of public procurements for the EXPO 2015 in 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.

Milan, April 2024

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