**CV MILES B. GIETZMANN**

**Professor of Accounting**

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**1. ACADEMIC POSITIONS:**

*University of Bocconi,* Department of Accounting, Professor of Accounting,

February 2014 – present. Head of Department Nov 2022 – present.

*Cass Business School,* Faculty of Finance, Professor of Corporate Disclosure, January 2003 - January 2014.

*University of Michigan Business School,* Visiting Professor of Accounting, September 2002 - December 2002.

*The University of Bristol,* Department of Economics, Professor of Accounting, September 1999 – 2002.

*The University of Chicago,* Graduate School of Business, Visiting Professor, September 1998 – December 1998 and January 2000 – August 2000.

*London School of Economics,* Department of Accounting and Finance, Reader in Accounting, September 1988 - August 1999.

**2. EDUCATION:**

*University of Durham,* School of Economics, PhD 1985.

*University of Newcastle upon Tyne,* Department of Economics, BA,1st Class Honors in Economics and Accounting 1981.

**3. UNIVERSITY TEACHING:**

- M&A Filing Disclosures (Advanced Undergraduate)

- Accounting Disclosure Theory (PhD course)

- Applied Blockchain practices

Prior teaching

- Two Cass Business School wide teaching awards 2008 and 2010.

- MBA course on Strategic Cost Management, University of Chicago

**4. OTHER RELEVANT EXPERIENCE**

- KPMG. Peat Marwick Consulting (London).

- PriceWaterhouseCoopers (London), Corporate Disclosure Value Reporting Centre.

- Short courses for various public and private sector organizations such as UNICEF.

- Previously committee member UK Financial Reporting Council study on Complexity in Business Reporting.

**5. ASSOCIATE EDITOR -** Journal of Accounting Public Policy.

**6. SELECTED PUBLICATIONS** (in reverse date order)**:**

Incomplete Contracts and the Make or Buy Decision: Governance Design and Attainable Flexibility, *Accounting Organizations and Society*, (1996).

Optimal Disbursement of a Sunk Resource and Decentralized Cost Allocation (with A. Ostaszewski), *Accounting and Business Research*, (1996).

Auditor Independence, Incomplete Contracts and the Role of Legal Liability (with D. Acemoglu), *European Accounting Review*, (1997).

Capping Auditor Liability: The German Experience (with R. Quick), *Accounting Organizations and Society*, (1997). (award winning from German Research Council)

The Economics of Bottlenecks (with T. Hemmer), *Journal of Labor Economics*, Special Issue (2002)

Interacting Accounting Disclosures (with M. Trombetta), *Accounting and Business Research*, (2003). SSRN 6677 abstract views and 2192 down loads.

Predicting firm value: the superiority of q-value over residual income, (with A. Ostaszewski), *Accounting and Business Research*, (2004).

Cost of Capital: Strategic Disclosures and Accounting Choice (with J. Ireland ),

*Journal of Business Finance and Accounting,* (2005). Top 5 Downloaded paper in JBFA 2006.

Disclosure of Forward Looking Statements and Patterns of Major Institutional Ownership, *Long Range Planning* (2006).

Value Creation with Dye's Disclosure Option: Optimal Risk Shielding with an Upper tailed Disclosure Strategy (with A. Ostaszewski), *Review of Quantitative Finance and Accounting* (2007).

US Institutional Investors Response to the News Flow of Intangibles Intensive Foreign Stocks (with M. Espinosa & I. Raonic), *European Accounting Review* (2009).

Affiliated Analysts and Bias in Sell Side Recommendations: A Repeated Duration Model (with M. Carapeto), *Financial Management* (2011).

Learning from your Investors: Can the Composition of Institutional Investors Affect the Chance of Success in International M&A Deals - (with A. Faelten & V. Vitkova) *Corporate Governance International Review* (2013).

Thinly Traded Growth Stocks: A Joint Examination of Transparency in Communication and Trading Platform – (with I. Raonic) – *European Accounting Review* (2014)*.*

Multi-firm Voluntary Disclosures arising from Correlated Operations – (with A. Ostaszewski) – *Annals of Finance* (2013).

External Auditor Reassessment of Client Business Risk Following the Issuance of a Comment Letter by the SEC – (with A. Pettinicchio) –*European Accounting Review* (2014)*.*

Analysis of Institutional Investor Reaction to Issuance of SEC Comment Letters to European versus Home Registrants – (with H. Isidro) –

*Journal of Business Finance and Accounting* (2013).

Using Voluntary Disclosure Intensity to Infer the Precision of Management's Vision – (with A. Ostaszewski) –*Review of Quantitative Finance and Accounting* (2014).

The Performance of Naked Cross Border M&A Deals versus Those Were Expertise is Shared (with A. Faelten & V. Vitkova) – *Journal of Business Finance and Accounting* (2014).

Comment Letter Frequency and CFO Turnover: A Dynamic Survival Analysis (with A. Marra and A. Pettinicchio) –*Journal of Accounting Auditing and Finance* (2015).

The Sound of Silence: Equilibrium Filtering and Optimal Censoring in Financial Markets (with Adam Ostaszewski), Advances in Applied Probability, Vol. 48, No. A, (2016).

Vulture Funds and the Fresh Start Accounting Value of Firms Emerging from Bankruptcy (with H. Isidro and I. Raonic), *Journal of Business Finance and Accounting, Vol. 45, Issue 3-4, (*2018).

Goodwill valuations certified by independent experts: Bigger and cleaner impairments? (with Ye Wang), *Journal of Business Finance & Accounting* 47, no. 1-2 (2020): 27-51.

Blockchain and other distributed ledger technologies: where is the accounting? (with Francesco Grossetti), *Journal of Accounting and Public Policy* 40, no. 5 (2021)

The rise of covenant-lite bond contracting, (with Helena Isidro, and Ivana Raonic), *Journal of Accounting, Auditing & Finance* 38, no. 3 (2023): 483-509.

Show me the money-cut: Shareholder dividend suspensions and voluntary CEO pay cuts during the COVID pandemic, (with Denis Alves and Bjørn N. Jørgensen), *Journal of Accounting and Public Policy* 40, no. 6 (2021)

The kind of silence: managing a reputation for voluntary disclosure in financial markets, (with Adam J. Ostaszewski) *Annals of Finance* 19, no. 4 (2023): 419-447.

"Risk guidance and anti-corruption language: evidence from corporate codes of conduct." (with Olga Bogachek, and Francesco Grossetti.) *Journal of Risk Research* (2023): 1-35.

**8. SELECTED WORKING PAPERS**

-Investor Distraction and Multi-Dimensional Financial Narrative (with F. Grossetti, C. Lewis) under review

-Board stacking to get the M&A deal done: Using proxy filing s to detect prior deal experience of board recruits (with Denis Alves) under review.

-The informational content of financial statements in the era of digital standardised reporting (with Denis Alves and Ana Marques) submission this academic year

-Corporate Non-Disclosure Disputes: Equilibrium Settlements with a Probabilistic Burden of Proof (with Adam Ostaszewski) submission this academic year

-Defi goes Real World: Implications for Risk Management. Opening Editorial Special issue: Risks.

**9. Invited Lectures**

Wharton School

GSB University of Chicago

University of Michigan Business School

Northwestern University

London School of Economics

University of Zurich

Instituto Empressa

Insead

SUFE China