

## ANTONIO MARRA

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Department of Accounting  
Bocconi University  
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### WORK EXPERIENCE

#### ACADEMIC POSITIONS

##### Tenure Track

2017 – present                    **Bocconi University**, Associate Professor (Tenured).  
   **Bocconi University**, Academic Director - MSc in Accounting, Finance, and Control

2010 – 2017                    **Bocconi University**, Assistant Professor

##### Visiting Positions

Jan – June 2022 (*planned*) **The Wharton School, University of Pennsylvania**, Visiting Associate Professor.

Jan – July 2019                **Stern School of Business - New York University**, Visiting Associate Professor.

Aug – Dec 2018                **The Wharton School, University of Pennsylvania**, Visiting Scholar.

Jan - July 2014                **University of Iowa - Tippie College of Business**, Visiting Assistant Professor.

July 2008 – Jan 2010        **Zicklin School of Business - Baruch College**, Visiting Assistant Professor.

##### Professional Experience

2000 – 2006                    **Ernst & Young S.p.A.** (Milan – Italy) - Auditing and Transaction Services

1999                                **KPMG S.p.A.** (Milan – Italy) - Auditing

##### Professional Designation

- Certified Public Accountant (Italy), 2008.
- Certified Auditor (Italy), 2009.

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### EDUCATION

2005- 2009                    **Ph.D. in Business Administration (Accounting) (with Distinction)**  
Università degli Studi di Pavia – Italy.

July 2008 & 2010            **Econometrics**  
LSE London School of Economics - Summer School - London, United Kingdom

2007                                **M.Res (Master in Research) in Accounting and Financial Management**  
Lancaster University School of Management - Lancaster - United Kingdom

2004                                **M.Sc. in Corporate Tax Law**  
SDA Bocconi - School of Management- Milan, Italy

2001                                **Degree in Business Administration and Law (CLELI)**  
Università Bocconi - Milan - Italy

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### PUBLICATIONS & WORKING PAPERS

#### PUBLISHED ARTICLES

- [1] Organized Crime, Money Laundering and Firm Outcomes: Evidence from Criminal Investigations. With: P.A. Bianchi, D. Masciandaro and N. Pecchiari. **Forthcoming. The Accounting Review.**
- [2] All that glitters is not gold! Independent directors' attributes and earnings quality: beyond formal independence. *Solo paper. Forthcoming. Corporate Governance: An International Review.*
- [3] Corporate Social Responsibility and Inadvertent and Fraudulent Accounting Errors: Evidence from Restatement Announcements. **2021.** Bartov E., A. Marra and F. Momentè. **The Accounting Review.**

- [4] Earnings Quality of Private and Public firms. Business Group versus Stand Alone. **2019**. Bonacchi, M., A. Marra and P. Zarowin. *Review of Accounting Studies* 24(3): 1066-1113.
- [5] Strategy Disclosure and Financial Analysts' Earnings Expectations: Evidence from Italian Strategic Plan Disclosures. **2017**. Baginski S.P., Bozzolan S., A. Marra, Mazzola P. *European Accounting Review* 26(2): 341-378.
- [6] The Pros and Cons of Fair Value Accounting in a Globalized Economy: A Never Ending Debate. **2016**. Marra A. *Journal of Accounting, Auditing, and Finance* 31(4): 415-427.
- [7] Comment Letter Frequency and CFO Turnover: a Dynamic Survival Analysis“. **2016**. Gietzmann M., A. Marra, A.K. Pettinicchio. *Journal of Accounting, Auditing, and Finance* 31(1): 79-99.
- [8] The Cost of Mandatory Auditor Rotation: Evidence from the Italian Experience. **2015**. Cameran M., J. Francis, A. Marra, A.K. Pettinicchio. *Auditing: A Journal of Practice and Theory* 34 (1): 1-24.
- [9] Is Corporate Board More Effective Under IFRS or “It’s Just An Illusion”? **2014**. Marra A. and P. Mazzola. *Journal of Accounting, Auditing, and Finance* 29(1): 31-60.
- [10] Board monitoring and Earnings management pre and post-IFRS. **2011**. Marra A, P. Mazzola and A. Prencipe. *The International Journal of Accounting* 46(2): 205-230
- [11] Corporate Boards, Audit Committees, and Earnings Management: Pre- and Post-SOX Evidence. Ghosh A., A. Marra and D. Moon. *Journal of Business, Finance, and Accounting* 37(9-10): 1145-1176.
- [12] Consigli di amministrazione e qualità degli utili in Italia. Un’analisi empirica, *Economia & Management*, **2014**. Typed in Italian.

#### WORKING PAPERS

- [13] Home Sweet Home: CEOs Buying Firms in their Birth Country. With: R. Shalev and Angela Pettinicchio. *Revised and Resubmitted*.
- [14] Internal Mergers, Financial Reporting Discretion, and Debt Capacity With: R. Shalev and M. Bonacchi. *Revise and Resubmit*.
- [15] Patterns in post-Restatement Announcement Returns and Analyst Forecast Errors: The Corporate Social Responsibility Effect. With: E. Bartov and F. Momentè. *Under Review*.
- [16] Determinants of Earnings Quality: The Role of Corporate Information System. With: E. Bartov, A. Dossi and A.K. Pettinicchio. *Under Review*.
- [17] Does the Mafia Hire Good Accountants? With P. Bianchi and J. Francis. *Working Paper*.
- [18] CFO Country of Origin and Accounting Quality. A cross-country Investigation. *Working Paper. Solo paper*.

#### WORK IN PROGRESS

- [19] Chief Financial Officer Birth Country and Firms' Financing Choices in the European Union. *Solo paper*.
- [20] Football Financial Fair Play Rule: Unintended Consequences and Real Effects. With: M. Bonacchi, F. Ciapponi and R. Shalev.
- [21] CFO Turnover and Regulatory Compliance. With: C. Gallimberti.
- [22] "Politics and the Audit Playing Field: Does Audit Partners' Political Orientation Affects Audit Opinions?" With: M. Erinc and Roberto Vincenzi.

#### PUBLISHED BOOKS AND BOOK CHAPTERS

##### BOOKS

- [1] Financial Statement Analysis. Firms' Analysis and Valuation. McGraw-Hill, 2021. 250 pages, typed in English.
- [2] Workbook – International Financial Reporting Standards. Co-authoring A.K. Pettinicchio, Università Bocconi & M. Semprini, Deloitte. McGraw-Hill, 2016. 260 pages, typed in English.
- [3] International Financial Reporting Standards. Accounting and Financial Reporting Using IFRS. Co-authoring A.K. Pettinicchio, Università Bocconi & M. Semprini, Deloitte. McGraw-Hill, September 2015. 600 pages, typed in English.
- [4] Understanding and Preparing IFRS Consolidated Financial Statements. Co-authoring A. Prencipe, Università Bocconi & C.M. Gallimberti, Boston College. McGraw-Hill International, September 2013. 368 pages, typed in English.
- [5] Board of Directors and Earnings Quality in Italy. Empirical Evidence after IFRS Implementation. EGEA Editore, July 2013. 150 pages, typed in Italian.
- [6] Auditing, From the Engagement Letter to the Audit Report. Il Sole24Ore, 2010. Co-authoring M. Livatino, Università Bocconi & S. Cova, PwC. 500 pages, typed in Italian.

#### BOOK CHAPTERS

- [7] La qualità degli Utili. Chapter 6 in “Analisi di Bilancio e Driver di valore”. AA.VV. EGEA. 2019. 29 pages.
- [8] La Prima Applicazione dei Principi Contabili Internazionali. Chapter 17 in “The Financial Reporting According to IAS”, AA.VV. Giuffrè Editore, 2006. 43 pages, typed in Italian.

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#### ADMINISTRATIVE DUTIES, CURRENT POSITIONS AND POSITIONS HELD

##### **ADMINISTRATIVE DUTIES**

2011 – present	Member of the Accounting Department Executive Committee.
2012 – present	Member of the Bachelor in International Management Academic Committee.
2013 – present	Department Deputy for teaching activities, and course design Accounting Department.
2015 – 2019	Member of the MSc in Accounting, Finance and Control Academic Committee.
2011-2014	Scientific Director “Lab231” – SDA Bocconi School of Management
2011-2014	Director “Osservatorio di Revisione” – SDA Bocconi School of Management
2011-2013	Deputy Director - MSc in Accounting and Law - Università Bocconi.

##### **PREVIOUS EXPERIENCES**

<b>2007</b>	Researcher with grant - Università Bocconi.
<b>2003 – 2006</b>	Adjunct Professor - Università Bocconi & SDA Bocconi School of Management-
<b>2005 – 2006</b>	Lecturer in Accounting - LUM - Libera Università Mediterranea - Bari – Italy.
<b>2004 - 2005</b>	Lecturer in Accounting for <i>Italian CPA School</i> .

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#### PROFESSIONAL MEMBERSHIP AND ACTIVITIES

##### **Guest Editor**

Serving as Guest Editor for a special issue of the *Journal of Accounting Auditing and Finance*.

*Title: Research Challenges in Accounting and Finance in a Globalized Economy – Fair value measurements, Valuation models, and Management practices.* Conference held in Mumbai January 2015 – Special Issue January 2016.

##### **Ad Hoc Reviewer for**

*European Accounting Review; Journal of Accounting and Public Policy; Journal of Business Finance and Accounting; Corporate Governance: an International review; Journal of Accounting Auditing and Finance; Accounting and Business Research; The International Journal of Accounting; Journal of Management and Governance; Economia & Management Rivista Dottori Commercialisti.*

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## PRESENTATIONS – SEMINARS AND CONFERENCES (AS SPEAKER)

### **2019**

University of Mannheim, Germany  
University of Toronto – Rotman (*Dept. of Finance*), Canada.  
New York University, USA.  
University of Georgia, USA.

### **2018**

The Wharton School, December 2018.  
AAA Annual Accounting Conference 2018 – Washington DC, August 2018 (*Two Papers*).  
Annual Accounting Conference 2018 - ESMT Berlin, February 26, 2018.  
IAS Conference, Jan2018 - Long beach, California.

### **2017**

Free University of Bozen, June 2017.  
HEC Lausanne, February 2017.  
Università Bocconi, April 2017.  
American Accounting Association IAS Mid-Year Conference, Tampa 2017 (*Two Papers*).

### **Previous Years**

Università Bocconi, 2015.  
American Accounting Association Annual Meeting, 2015.  
University of Iowa, 2014.  
American Accounting Association Annual Meeting, 2014  
New York University, 2014.  
European Accounting Association Conference, 2014.  
European Accounting Association Conference, 2013 (*Two Papers*).  
HEC Lausanne, 2013.  
Università degli studi di Padova, 2012.  
Baruch College, New York, 2012.  
Bressanone Conference, Bressanone, 2011.  
European Accounting Association Conference, Rome, 2011.  
American Accounting Association mid Year Conference – IAS Conference. Tampa, 2011.  
European Accounting Association Conference, Istanbul, 2010.  
European Accounting Association Conference. Tampere, 2009.  
12th Financial Reporting and Business Communication Conference, Cardiff, 2008.  
European Accounting Association, Lisbon, 2007.  
European Auditing Research Network Symposium. Aarhus, 2007.  
European Accounting Association. Dublin, 2006.

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## TEACHING EXPERIENCE

Most Recent Courses (last 3 years)

### **Bocconi University – SDA Bocconi School of Management**

#### ***Academic year 2019-20***

*Bocconi Asia Center - Mumbai*

Graduate: Financial Reporting and Analysis – Av. Evaluation 9.20/10.00

Executive Master - Financial Reporting and Analysis - Av. Evaluation 9.30/10.00

### **NYU – Stern School of Business**

#### ***Academic year 2018-19***

*Executive MBA*

Financial Accounting and Reporting - Av. Evaluation 4.30/5.00

### **Bocconi University – SDA Bocconi School of Management**

#### ***Academic year 2016-17***

*Graduate:*

Fall - 20126 - IFRS Course - M.Sc. in Accounting, Finance and Control - Av. Evaluation - 8.80/10.00

PGPB Mumbai - Financial Reporting and Analysis - in English Av. Evaluation (best performer for the year)

*Undergraduate:*

Fall - 30005 - Accounting and FSA - Av. Evaluation 8.66/10.00

Other classes thought at: Undergraduate, Graduate MBA and Executive Level at Bocconi University; SDA Bocconi School of Management; MISB Bocconi - Mumbai; Baruch College NY; and University of Iowa:

- Consolidated Financial Statement;
- Business Combinations;
- Financial Reporting and Analysis
- Financial Accounting;
- Auditing
- Internal Auditing;
- Corporate Taxation Executives;
- International Accounting Standard.

**Additional Evaluation available on request.**

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#### AWARDS AND FUNDING

2021 Bocconi Research Excellence Award  
2020 Bocconi Research Excellence Award  
2019 Bocconi Research Excellence Award  
2020 F. Invernizzi Foundation Research Grant – “Organized Crime and Legitimate Businesses: the Role of Auditors”. Amount: 8.000 €.  
2017 PWC Research Grant – “Financial communication and voluntary disclosure”. Amount: 25.000 €.  
2010 INPDAP (National Welfare Institute for the Public Sectors) Research Grant. Amount: 12.000 €.  
2006 Puglia Region Government Grant: 25.000 €.

2005-08 Ph.D. Government Grant: 15.000 €.  
1996-2001 Bocconi University - Student Scholarships.

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