

# ANNALISA PRENCIPE

## CURRICULUM VITAE

APRIL 2025

### CONTACT DETAILS

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### ACADEMIC ROLES AT BOCCONI UNIVERSITY

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#### CURRENT

2022 – present Member (as Faculty Representative) of the Bocconi University Board

2016 – present Full Professor: Department of Accounting

2020 – present Endowed KPMG Chair in Accounting

#### PAST

2016 – 2022 Dean of the Bocconi Undergraduate School

2018 – 2020 Rector Delegate for Management of Relations with Students

2011 – 2016 Director: *Master of Science (MSc) in Business Administration and Law*

2010 – 2016 Associate Professor (with tenure): Department of Accounting

2004 – 2010 Assistant Professor: Department of Accounting

2001 – 2004 Post-doc: Department of Accounting

### MAIN INTERNATIONAL ROLES/POSITIONS

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2023 – 2024 Past-President – *European Accounting Association*

2021 – 2023 President– *European Accounting Association*

2021 – 2023 EAA Representative within EFRAG

2020 – 2021 President Elect– *European Accounting Association*

2016 – 2019 Management Committee Member – *European Accounting Association*

2008 Researcher: NYSE New York Stock Exchange, Research Division

2008 Visiting Scholar: Hebrew University, Jerusalem.

## ***EDUCATION***

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1996- 2001	Ph.D.: <i>Business Administration and Management</i> , Bocconi University
1990- 1995	B.A.: <i>Business Administration (110/110 cum laude)</i> , Bocconi University
2001	Visiting PhD student: Harvard Business School, Cambridge, MA, USA

## ***AREAS OF EXPERTISE***

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Sustainability Reporting; Financial Reporting Quality; Corporate Governance; Private and Family Firms; Voluntary Disclosure; Consolidated Financial Statements; IFRS.

## ***SELECTED PUBLICATIONS***

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### ***ARTICLES IN ACADEMIC INTERNATIONAL JOURNALS***

D'Augusta C. and Prencipe A., Accruals quality, shocks to macro-uncertainty, and investor response to earnings news, *European Accounting Review*, 33(3), 2024, 1051-1074.

Ivanova M. and Prencipe A., The effects of board interlocks with an allegedly fraudulent company on audit fees, *Journal of Accounting Auditing and Finance*, 38(2), 2023, 271-301.

Minichilli A., Prencipe A., Siciliano G. and Radhakrishnan S., What's in a Name? Eponymous Private Firms and Financial Reporting Quality, *Management Science*, vol. 68, n. 3, 2022, 2330-2348.

Prencipe A. and Viarengo L., Should I trust you? Bidder's earnings quality as an indicator of trustworthiness in earnout agreements, *The International Journal of Accounting*, 57(1), 2022, 1-41.

Siciliano G., Prencipe A. and Radhakrishnan S., Trust, Family Firms and M&A Quality, *Asia-Pacific Journal of Accounting and Economics*, 2022 (online), 32(1), 2025, 1-27.

Battauz A., Gatti S., Prencipe A. and Viarengo L., Earnouts: The Real Value of Disagreement in Mergers and Acquisitions, *European Financial Management*, vol. 27, n. 5, 2021, 981-1024.

Bar-Yosef S., D'Augusta C. and Prencipe A., Accounting Research on Private Firms. State of the Art and Future Directions, *The International Journal of Accounting*, n. 54(2), 2019, 1-75.

Viarengo L., Gatti S. and Prencipe A., Enforcement Quality and the Use of Earnouts in M&A Transactions: International Evidence, *Journal of Business Finance and Accounting*, 2018, pp. 437-481.

Prencipe A., Past evolution and recent trends in accounting research, *Financial Reporting*, n. 2, 2017, pp. 51-60.

D'Augusta C., Bar-Yosef S. and Prencipe A., The Effects of Conservative Reporting on Investor Disagreement, *European Accounting Review*, n. 3, 2016, pp. 451-485.

Cameran M., Prencipe A. and Trombetta M., Mandatory Audit Firm Rotation and Audit

Quality, *European Accounting Review*, n. 1, 2016, pp. 35-58.

Prencipe A., Bar-Yosef S. and Dekker H.C., Accounting Research in Family Firms: Theoretical and Empirical Challenges, *European Accounting Review*, n. 3, 2014, pp. 361-385.

Bar-Yosef S. and Prencipe A., The Impact of Corporate Governance and Earnings Management on Stock Market Liquidity in a Highly Ownership Concentrated Capital Market, *Journal of Accounting, Auditing and Finance*, n. 3, 2013, pp. 292-316.

Prencipe A., Earnings management in domestic versus multinational firms: discussion of “Where do firms manage earnings?”, *Review of Accounting Studies*, n. 3, 2012, pp. 688-699.

Prencipe A., Bar-Yosef S., Mazzola P. and Pozza L., Income smoothing in family-controlled companies: Evidence from Italian listed companies, *Corporate Governance: an International Review*, n. 6, 2011, pp. 529-546.

Prencipe A. and Bar-Yosef S., Corporate governance and earnings management in family-controlled companies, *Journal of Accounting, Auditing and Finance*, n. 2, 2011, pp. 199-227.

Marra A., Mazzola P. and Prencipe A., Board monitoring and earnings management pre and post-IFRS, *The International Journal of Accounting*, n. 2, 2011, pp. 205-230.

Markarian G., Prencipe A. and Pozza L., Capitalization of R&D costs and earnings management: evidence from Italian listed companies, *The International Journal of Accounting*, vol. 43, 2008, pp. 246-267.

Prencipe A., Markarian G. and Pozza L., Earnings management in family firms: evidence from R&D cost capitalization in Italy, *Family Business Review*, vol. 21, No.1, 2008, pp. 71-88.

Patelli L. and Prencipe A., The relationship between voluntary disclosure and independent directors in the presence of a dominant shareholder, *European Accounting Review*, vol. 16, No. 1, 2007, pp. 5-33.

Prencipe A., Proprietary costs and determinants of voluntary segment disclosure: evidence from Italian listed companies, *European Accounting Review*, vol. 13, No. 2, 2004, pp. 319-340.

#### ARTICLES/MEDIA COVERAGE IN ITALIAN

Prencipe A. and Caglio A., Difficili da calcolare gli impatti finanziari della sostenibilità, *Il Sole 24 Ore*, 20 December 2024

Prencipe A. and Oldani E., Il mercato del credito incentiva il percorso verso la sostenibilità, *Il Sole 24 Ore*, 21 November 2024

Effetto domino, la sfida della sostenibilità è per 200mila imprese, Interview for *Il Sole 24 Ore*, 18 December 2024

Prencipe A. and Caglio A., Doppia rilevanza e connettività sono le sfide per le imprese italiane, *Il Sole 24 Ore*, 28 November 2023

Prencipe A., Il lungo cammino verso il reporting di sostenibilità, *Il Sole 24 Ore*, 12 October 2023

Prencipe A., Effetto COVID: Calano i ricavi ma aumenta la cassa, *Corriere della Sera*, 22 February 2021

Prencipe A., Covid-19: Perdite record nel 2020. Ora proteggiamo i bilanci, *Corriere della Sera*, 13 June 2020.

Gesualdi M. and Prencipe A., Una nuova era contabile per il leasing, *Economia & Management*, 3/2020.

Cameran M. and Prencipe A., La qualità della revisione contabile dipende dal tipo di revisore prescelto? Il caso delle società italiane non quotate, *Economia & Management*, 1/2011.

Prencipe A. and Tettamanzi P., IAS/IFRS e principi nazionali a confronto. Il trattamento delle partecipazioni ai fini del bilancio consolidato, *Rivista dei Dottori Commercialisti*, vol. 56, No. 5, 2005, pp. 833-862.

Prencipe A. L'informativa di bilancio delle ANP: un'analisi comparata, *Non-Profit*, vol. 4, No. 2, 1998, pp. 205-247.

## BOOKS AND MONOGRAPHS

Mancini C., Prencipe A. and Tettamanzi P. (Editors), *Bilancio consolidato. Tecniche di redazione e di analisi secondo i nuovi principi internazionali*, Egea, Milan (I edition 2004, V edition 2021).

*Consolidation. Preparing and understanding consolidated financial statements under IFRS*, (with A. Marra, C. Gallimberti), McGraw-Hill, London, UK, 2013.

Prencipe A., *Earnings quality. Analisi della qualità degli earnings in una prospettiva internazionale*, Pearson Education, Milan, 2006.

## AWARDS AND DISTINCTIONS

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2022	'Re Manfredi International Prize' for Socio-Economic Studies
2020	'Impact of Research Award', Università Bocconi
2018	'Donato Menichella Prize' for Socio-Economic Studies
2018	'Virgo Fidelis Prize', Assoc. Nazionale Carabinieri and ITE Toniolo
2013-2016	'Research Profile', Università Bocconi
2015	'Best Paper Award', <i>International Family Business Research Forum</i>
2013-2012-2010	'Excellence in Research Award', Università Bocconi

2011	‘Best Discussion Award’, <i>Review of Accounting Studies Conference</i>
2008	‘Honor Mention’, <i>Family Business Review Best Paper Award</i>
1990	Awarded the title ‘ <i>Alfiere del Lavoro</i> ’ by The President of the Italian Republic (Francesco Cossiga), Rome

### ***MAIN EDITORIAL ROLES***

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2013 – present	<b>Editorial Board</b> – <i>Accounting and Business Research</i>
2014 – present	<b>Editorial Board</b> – <i>Accounting in Europe</i>
2022 – present	<b>Editorial Board</b> – <i>Journal of Intl. Accounting Auditing and Taxation</i>
2012 – 2020	<b>Associate Editor</b> – <i>Journal of Accounting Auditing and Finance</i>
2008 – 2019	<b>Editorial Board</b> -- <i>European Accounting Review</i>
2010 – 2011	<b>Chief Guest Editor</b> – <i>European Accounting Review</i> , Special Issue on ‘Accounting and Reporting in Family Firms’
2009 – 2014	<b>Review Board</b> – <i>Family Business Review</i>

### ***MAIN CONFERENCE ORGANIZATION***

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2021	Co-Chair and Organizer of the first <i>European Accounting Association Virtual Congress</i> (May 26-28)
2009-2020	Scientific Committee (member) – <i>European Accounting Association Annual Conference</i>
2018	Treasurer and Organizer: European Accounting Association Annual Congress, Bocconi University (number of delegates: 1.700)
2012	Organizer: European Accounting Review Conference “Accounting and Reporting in Family Firms”, Bocconi University.

### ***INVITED/ KEYNOTE SPEECHES (only recent)***

2025

Invited PhD dissertation opponent, Jonkoping University; Invited Speaker, VARS European Accounting Association; Invited Speaker, CUNEF Madrid; Invited Doctoral Colloquium Faculty, University of Cyprus; Keynote Speaker, University of Bari

2024

Invited Speaker, University of Edinburgh; Invited Speaker, University of Padova; Invited Speaker, University of Trento; Invited Speaker, University of Bologna (expected).

2023

Keynote Speaker, University of Naples Federico II; Keynote Speaker, University of Bari; Invited Speaker, Tel Aviv University; Invited Speaker, University of Bristol.

2022

Keynote Speaker, Brazilian Accounting Association Conference; Invited Speaker, Stockholm School of Economics; Invited Speaker, Lisbon Accounting Conference Católica SBE; Chair of the EFRAG Symposium, EAA Annual Congress, Bergen; Invited Speaker, Bayes Business School.

2019

Invited Speaker, IESEG Paris.

2018

Invited Speaker, Free University of Berlin; Invited Speaker, Opening Session, SIDREA Annual Conference, Verona.

2017

Invited Speaker, HEC Lausanne, Switzerland.

2016

Invited Speaker, McMaster University, Canada; Invited Speaker, Essec Business School, Paris, Invited Speaker, Hebrew University of Jerusalem

### **PRESENTATIONS AT INTERNATIONAL CONFERENCES (only recent)**

EAA Conference, Rome, 2025; EAA Conference, Bucharest, 2024; Bocconi Accounting Symposium, Como, 2023; EAA Conference, Bergen, 2022; JAAF Conference, Santiago, Chile, 2019; JBFA Conference, Hong-Kong, 2017; EAA Conference, Valencia, 2017; AAA Conference, New York, USA, 2016; Workshop on Audit Quality, Florence, 2016; EUFIN Conference, Paris, 2015; EAA Conference, Glasgow, 2015; AAA Conference, Atlanta, USA, 2014; EAA Conference, Tallin, 2014; EAA Conference, Paris, 2013; EAA Conference, Ljubljana, 2012; AAA Conference, San Francisco, USA, 2010; EAA Conference, Istanbul, 2010; AAA Conference, New York, USA, 2009; EAA Conference, Tampere, 2009.

### **TEACHING EXPERTISE**

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Financial Accounting; Financial Reporting and Analysis; International Accounting Standards; Consolidated Financial Statements, Sustainability Reporting.

### **TEACHING AWARDS**

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2025	‘Student Engagement Teaching Award’, SDA Bocconi
2010-2012-2013-2015	‘Excellence in Teaching Award’, Università Bocconi
2011	‘Best Master Teaching Award’, SDA Bocconi
2006	‘Best Master of Science instructor’, Università Bocconi

## ***MAIN COURSES TAUGHT (only recent)***

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### **Ph.D.**

2019-present *Introduction to Financial Accounting Research*

### **MSc courses**

2024-2025 *Accounting and Financial Statement Analysis (CLMG)*

2022-2023 *Impact and Sustainability Measurement*

2005-2016 *Financial Reporting and Analysis*

### **MBA and other Masters**

2005-present *Financial Reporting and Analysis (MBA).*

2001-present *Financial Reporting and Analysis for fashion companies (MAFED).*

2016-present *Financial Reporting and Analysis (EMF - Executive Master in Finance).*

## ***ACADEMIC ASSOCIATION MEMBERSHIPS***

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Member of the *European Accounting Association (EAA)*

Member of the *American Accounting Association (AAA)*

Member of the *Canadian Accounting Association (CAAA)*

Member of AIDEA and SIDREA

## ***OTHER PROFESSIONAL ACTIVITIES***

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Statutory Auditor (collegio sindacale) for large private firms.

Ad-hoc consultant and advisor on financial reporting and fraud accounting issues.