

Pietro A. Bianchi Fedrigoni

Bocconi University, Department of Accounting
Via Roentgen 1, 5 B2-11, Milano, 20136
Tel: +39 02 5936.2552 e-mail: pietro.bianchi@unibocconi.it

Education

IE Business School	Madrid (Spain)
Ph.D., Business Administration (Accounting Major)	2014
Bocconi University	Milan (Italy)
M.Sc., Corporate Tax Law	2004
B.D., Business Administration and Law	2002

Academic Positions Held

Bocconi University	Milan, Italy
Associate Professor (with tenure)	Sept 2024 ~ Present
Florida International University, College of Business	Miami, FL
Associate Professor (with tenure)	August 2024
Assistant Professor	2019 ~ July 2024
University of South Florida, Muma College of Business	Tampa, FL
Assistant Professor	2018 ~ 2019
University of Miami, Miami Herbert Business School	Coral Gables, FL
Assistant Professor	2014 ~ 2018

Research

Primary Research Interests

Corporate governance, archival audit, international, social network analysis, and private firms

Peer-reviewed Publications

- [7] The Real Effects of Disclosure in Going Private Deals
Co-authored with M. Minutti-Meza, M. Vulcheva, and Y. Wang. Journal of Accounting and Public Policy, Vol. 51, 107316. 2025
- [6] Social Networks Analysis in Accounting and Finance
Co-authored with M. Causholli, M. Minutti-Meza, and V. Sulcaj. Contemporary Accounting Research, Vol. 40, No. 1, 577-623. 2023
- [5] Boards of a Feather: Homophily in Foreign Directors around the World
Co-authored with J. Barrios, H. Isidro, and DJ Nanda. Journal of Accounting Research, Vol. 60, No. 4, 1293-1335. 2022.
- [4] Organized Crime and Firms' Financial Statements: Evidence from Criminal Investigations in Italy
Co-authored with A. Marra, D. Masciandaro and N. Pecchiari. The Accounting Review, Vol. 97, No. 3, 77-106. 2022.

- [3] The Effects of Auditor Social and Human Capital on Auditor Compensation: Evidence from the Italian Small Audit Firm Market. Co-authored with N. Carrera and M. Trombetta. European Accounting Review, Vol. 29, No. 4, 693-721. 2020.
- [2] Joint Audit Engagements and Client Tax Avoidance: Evidence from the Italian Statutory Auditor Regime. Co-authored with D. Falsetta, M. Minutti-Meza and E. Weisbrod. Journal of the American Taxation Association, Vol. 41, No. 1, 31-58. 2019.
- [1] Auditors' Joint Engagements and Audit Quality: Evidence from Italian Private Firms. Solo-authored. Contemporary Accounting Research, Vol. 35, No. 3, 1533-1577. 2018

Working Papers

- "Mafia-Connected Accountants and Monitoring Quality" with J.R. Francis, A. Marra, and N. Pecchiari, reviewing for 4th round at Journal of Accounting Research
- "A New Wave of Talent: The Effect of Mandatory Local CPA requirements for Big 4 Partners in China," with L. Liao, M. Minutti-Meza and Y. Wang, reviewing for 2nd round at The Accounting Review.
- "Mafia Ties and Financial Reporting Quality Spillovers: Evidence from Private Firms in Italy," with N. Pecchiari, reviewing for 2nd round at Financial Reporting.

Research in Progress

- "Suppliers' Voluntary Disclosure of Customer Performance", with J. Krupa, and DJ Nanda.
- "Bankruptcy Clusters in Firm-Director Networks to Detect Corporate Fraud", with T. Selleslagh and M.-L. Vandenhoute.
- "Board Diversity and Political Elections Around the World", with J.M. Barrios, H. Isidro, and DJ Nanda.
- "Mafia Connections and Disclosure Quality: Evidence from Italian Private Firms", with A. Marra, D. Masciandaro, and F. Siano.
- "Syndicated Loans Communities: Determinants and Consequences", with X. Huang and R. Vincenzi.

Teaching

Teaching Interests

Financial Accounting, Financial Statement Analysis, and Managerial Accounting

Bocconi University

20989 – Corporate Reporting (AFM)	2025 ~ Present
30426 – Financial Accounting (BIEM)	2024 ~ 2025

SDA Bocconi

11947 – Accounting for Value (MCF)	2025 ~ Present
------------------------------------	----------------

Florida International University, College of Business

ACG 6257 – Global Accounting (MACC)	2019 ~ 2024
ACG 6175 – Financial Reporting and Analysis (PMBA)	2021 ~ 2024
ACG 7899 – Positive Theory Research in Accounting (Ph.D.)	2022 ~ 2024
ACG 5137 – Standards and Principles of Financial Accounting (MACC)	2022 ~ 2024

University of South Florida, Muma College of Business

ACG 3341 – Cost Accounting I (Undergraduate)	2018 ~ 2019
--	-------------

University of Miami, Miami Herbert Business School

ACC 312 – Intermediate Accounting II (Undergraduate)	2014 ~ 2018
--	-------------

IE Business School – IE University

Cost Accounting (MIM)	2012 ~ 2014
Financial Reporting and Analysis (Undergraduate)	2012 ~ 2014

Selected Honors and Awards

Auditing: A Journal of Practice and Theory (AJPT), Best Reviewer Award	2023
Contemporary Accounting Research (CAR), Outstanding Reviewer Recognition	2021
University of Miami	
School of Business Excellence in Undergraduate Teaching Award	2017
Provost's Research Award in Business and Social Sciences	2017
Best Paper Award, AAA International Section Midyear Meeting	2015

Academic Professional Services

Editorial Reviewer Board member:

The Accounting Review (<i>TAR</i>)	2023 ~ Present
Contemporary Accounting Research (<i>CAR</i>)	2021 ~ Present
Auditing: a Journal of Theory and Practice (<i>AJPT</i>)	2020 ~ Present
Journal of Accounting and Public Policy (<i>JAPP</i>)	2018 ~ Present
Accounting Horizon (<i>AH</i>)	2024 ~ Present

Ad Hoc reviewer for journals:

Journal of Accounting Research (<i>JAR</i>)
Journal of Accounting and Economics (<i>JAE</i>)
Management Science (<i>MS</i>)
Review of Accounting Studies (<i>RAST</i>)
Accounting Organization and Society (<i>AOS</i>)
European Accounting Review (<i>EAR</i>)
Accounting and Business Research (<i>ABR</i>)
Journal of International Accounting Research (<i>JiAR</i>)

Other:

Bocconi University	
Junior Hiring Committee	2024 ~ present
Florida International University, College of Business	
MACC Scholarship Committee	2023 ~ 2024
General Education and Assessment Ad hoc taskforce	2023 ~ 2024
Dissertation External Member	
Christelle Alkhoury (IE University)	2025
Mariya Ivanova (Bocconi University)	2017
EAA	
Virtual Activities Committee	2025 ~ Present
Scientific Committee member	2015 ~ 2020
AAA IAS Section	
Organizing Committee for the AAA Annual Meeting	2022
Co-chair AAA Annual Meeting	2019
Publication Committee member	2023 ~ Present
Publication Committee member	2015 ~ 2017
Scientific Committee member – Workshop on Audit Quality (EIASM)	2020

In the news

1. “A Primer for Onboarding International Board Members”. [Agenda, a Financial Times Company](#) (14/10/2024)
2. “False fatture e costi gonfiati: così le attività sono a rischio fallimento”. *Il Sole 24 Ore* (7/31/23)
3. “The Real Effects of Disclosure in Going Private Deals”. [Columbia Law School's Blog on Corporations and the Capital Market](#) (5/9/23)
4. “Hiring culturally similar directors could negatively impact board performance”. [BizNews](#) (10/6/22)
5. “New study shows that Mafia accountants are really good at their job”. [BoingBoing](#) (2/8/22)
6. “Does the Mafia hire good accountants?”. [Marginal Revolution](#) (1/31/22)
7. “Working with the Mafia may not be as profitable as you thought”. [The Ladders](#) (8/2/21)
8. “Firms connected to the Mafia have lower profitability and are more likely to go bust”. [Science Magazine](#) (7/21/21)
9. “Quando Entra la Mafia per l’Impresa il fallimento e’ dietro l’angolo.” *Il Sole 24 Ore* (07/21/21)
10. “The Identikit of (Shakier than You Thought) Firms Connected to Mafia”, [Knowledge Bocconi](#) (07/20/21)
11. “Le ombre di Mafia spa aziende infiltrate piu’ vicine al fallimento”. *La Repubblica* (07/17/21)
12. “Auditor Social Capital and Auditor Compensation.” [EAA – ARC](#) (10/1/2019)
13. “Sulla governance l’ombra della criminalita’”. *Il Sole 24 Ore* (10/10/17)

Research Presentations and Conference Participation

2025

Bocconi Accounting Symposium
EAA Annual Congress (discussant)

2024

EAA Talent Workshop
Bocconi Accounting Symposium
CLEAN – Bocconi University (presenter)

2023

The University of Kansas (KU) (presenter)
AAA - SPARK Meeting (presenter and discussant)
Bocconi University (presenter)
Florida International University (FIU) (presenter)

2022

Ca' Foscari University (Venice, Italy) (presenter)
University of St. Gallen (St. Gallen, Switzerland) (presenter)
Florida International University (FIU) (presenter)
AAA IAS Section Midyear Conference (presenter and discussant)
AAA Auditing Midyear Conference (presenter and discussant)
AAA IAS Section Midyear New Faculty/Doctoral Consortium (invited panelist)
JIAR New Faculty/Doctoral Consortium (invited panelist)
JIAR Conference (discussant)
PCAOB Conference (invited attendee)
Contemporary Accounting Research Conference (invited attendee)

2021

Florida International University (FIU) (presenter)
LMU Munich (presenter)
Florida Accounting Symposium (presenter)
Maastricht University (presenter)
Bocconi University (presenter)
Contemporary Accounting Research Conference (invited attendee)
Review of Accounting Studies Conference (invited attendee)
European Accounting Review Conference (invited attendee)
PCAOB Conference (invited attendee)

2020

Florida International University (FIU) (presenter)
University of Memphis (presenter)
AAA IAS Section Midyear Doctoral Consortium (invited panelist)
Workshop on Audit Quality (EIASM) (discussant)
AAA IAS Section Midyear Conference (discussant)
AAA Auditing Section Midyear Conference (discussant)
Contemporary Accounting Research Conference (invited attendee)
Review of Accounting Studies Conference (invited attendee)
European Accounting Review Conference (invited attendee)
Tilburg Winter Camp (invited attendee)
PCAOB Conference (invited attendee)

2019

Florida International University (FIU) (presenter)
AAA Annual meeting (presenter, discussant, and panel moderator)
European Accounting Association Annual Meeting (presenter)
AAA IAS Section Midyear Conference (discussant)
PCAOB Conference (invited attendee)

2018

Florida Accounting Symposium (presenter)
University of South Florida (presenter)
University of Bozen (presenter)
European Accounting Association Annual Meeting (presenter)
European Accounting Symposium for Young Scholars (presenter)
AAA IAS Section Midyear Conference (presenter)
PCAOB Conference (invited attendee)

2017

University of South Florida (USF) (presenter)
AAA Annual meeting (presenter)
European Accounting Association Annual Meeting (presenter and discussant)
AAA Auditing Section Midyear Conference (discussant)
AAA IAS Section Midyear Conference (presenter and discussant)
PCAOB Conference (invited attendee)
Global Issues in Accounting, University of Chicago (paper presented by coauthor)

2016

University of British Columbia (UBC) (presenter)
Arizona State University (ASU) (presenter)
Bocconi University (presenter)
Universidad Carlos III (presenter)
IE Business School (presenter)
6th Workshop on Audit Quality, EIASM (presenter and discussant)
European Accounting Association Annual Meeting (presenter)
AAA Annual meeting (presenter and discussant)
AAA IAS Section Midyear Conference (presenter and discussant)
AAA - New Junior Faculty Consortium (invited attendee)
PCAOB Conference (invited attendee)
Journal of Accounting Research Conference (invited attendee)

2015

University of Miami (UM) (presenter)
AAA Annual Meeting (presenter and discussant)
International Symposium on Audit Research (ISAR) (presenter)
AAA IAS Section Midyear Conference (presenter and discussant)
AAA Auditing Section Midyear Conference (presenter and discussant)
PCAOB Conference (invited attendee)
Journal of Business, Finance, and Accounting (JBFA) Conference (invited attendee)

2014

Florida Accounting Symposium (presenter)
International Symposium on Audit Research (ISAR) (presenter)
European Accounting Association Annual Meeting (presenter)

University of Miami (UM) (presenter)
SUNY Buffalo (presenter)
AAA IAS Section Midyear Conference (presenter and discussant)
AAA Auditing Section Midyear Conference (presenter)

2013

University of Miami (presenter)
Accounting Ph.D. Rookie Recruiting and Research Camp (presenter)
IE Business School (presenter)
European Accounting Association Annual Meeting (presenter)

2012

AAA Annual Conference (presenter)
IX Workshop on Empirical Research in Financial Accounting (presenter)
4th Workshop on Audit Quality, EIASM (presenter)
European Accounting Association Doctoral Colloquium (presenter)
Workshop Raymond Konopka (presenter)

Academic Associations

Member of the American Accounting Association	since 2012
Member of the European Accounting Association	since 2012

Non-Academic Experience

B&A – Law and Accounting Firm – PKF Network	Milan, Italy
Senior consultant in financial accounting and tax law	2006 ~ 2007

Danovi & Giorgianni – Law and Accounting Firm – Milan	Milan, Italy
Junior Consultant in financial accounting, tax law, and bankruptcy law	2002 ~ 2006

Italian Certified Public Accountant (Dottore Commercialista) and Statutory Auditor (Revisore dei conti)

Personal Information

Languages: Italian (mother tongue), English and Spanish (proficient)
Hobbies: golf, skiing, and traveling