

CARLO D'AUGUSTA, Ph.D.

Academic positions

Assistant Professor	Bocconi University , ITALY Department of Accounting	2021 - present
Assistant Professor	Middle Tennessee State University , USA Department of Accounting	2017 - 2021
Assistant Professor	Georgia State University , USA School of Accountancy	2013 - 2017
Researcher with grant	Bocconi University , ITALY Department of Accounting	2012 - 2013

Education

Ph.D. <i>in Business Administration & Management</i>	Bocconi University , Milan, ITALY <i>Major: Financial Accounting</i> <i>Dissertation: "Economic consequences of accounting conservatism on capital markets"</i> <i>Dissertation Committee: Prof. Sasson Bar-Yosef (Bocconi), Prof. Annalisa Prencipe (Bocconi), Prof. Stephen G. Ryan (NYU – Stern).</i>	2008 - 2012
Visiting Scholar	NYU – Stern School of Business , New York, NY Department of Accounting	2011
M.Sc. in Accounting	University of Genoa , Genoa, ITALY	2006 – 2008
B.Sc. in Business Adm.	University of Genoa , Genoa, ITALY <i>Major: Accounting</i>	2003 – 2006

Academic Interests

Research - Financial accounting / Archival methods. In particular: accounting conservatism, voluntary disclosure, stock market reaction to information

Teaching - Financial accounting, financial statement analysis.

Publications and articles in press

- D'Augusta, DeAngelis "Does accounting conservatism discipline qualitative disclosure? Evidence from tone management in the MD&A". **Contemporary Accounting Research**, Vol. 37, Issue 4, Pages 2287-2318
Available at <https://onlinelibrary.wiley.com/doi/abs/10.1111/1911-3846.12598>
- D'Augusta, DeAngelis (2020) "Tone Concavity Around Expected Earnings." **The Accounting Review**, Vol. 95, Issue 1, Pages 133 - 164
Available at <https://aaajournals.org/doi/10.2308/accr-52448>
- D'Augusta "Does accounting conservatism make good news forecasts more credible and bad news forecasts less alarming?" **Journal of Accounting, Auditing & Finance**, in press.
Available at <http://journals.sagepub.com/doi/full/10.1177/0148558X18780550>

- D'Augusta, Bar-Yosef, Prencipe (2019) "Accounting Research on Private Firms: State of the Art and Future Directions." **The International Journal of Accounting**, Volume 54, Issue 2. Available at <https://www.worldscientific.com/doi/10.1142/S1094406019500070>
- D'Augusta, Redigolo. (2019) "Do firms use early guidance to disclose the effect of conservatism on future earnings?". **Review of Accounting and Finance**, Vol. 18, Issue 3, Pages 432 - 455 Available at <https://www-emeraldinsight-com.ezproxy.mtsu.edu/doi/full/10.1108/RAF-09-2018-0203>
- D'Augusta, Bar-Yosef, Prencipe (2016) "The effects of conservative reporting on investor disagreement." **European Accounting Review**, Vol. 25, Issue 3, Pages 451-485 Available at <http://www.tandfonline.com/doi/full/10.1080/09638180.2015.1042890>

Working papers

- "Accruals quality, shocks to expected volatility, and investor response to earnings news" with A. Prencipe
- "Does market sentiment affect investor information processing? Evidence from the credibility of management forecasts" with M. DeAngelis and A. Kelton

Teaching activity

- From 2021: "Accounting and Financial Statement Analysis" at Bocconi University
- From 2017 to 2021: "Intermediate Accounting" at Middle Tennessee State University
- From 2013 to 2017: "Intermediate Accounting" at Georgia State University
- From 2012 to 2013: "Bilancio" at Bocconi University

Conference presentations and seminars

"Accruals quality, shocks to expected volatility, and investor response to earnings news."

- **American Accounting Association**, South West Region Meeting, March 2021.

"Does market sentiment affect investor information processing? Evidence from the credibility of management forecasts."

- **Canadian Academic Accounting Association**, Annual Conference, June 2021.
- **European Accounting Association**, Annual Meeting, May 2021.

"Does accounting conservatism discipline qualitative disclosure? Evidence from tone management in the MD&A."

- **European Accounting Association**, Annual Meeting, Milan (Italy), May 2018.
- **ESADE Business School**, Department Seminar, Barcelona, (Spain), June 2018.

"Tone Concavity Around Expected Earnings" (presented with the title "Tone Conservatism")

- **Middle Tennessee State University**, Department Seminar, Murfreesboro, TN, (USA), October 2016.
- **Elon University**, Department Seminar, Elon, NC, (USA), October 2016.
- **Rochester Institute of Technology**, Department Seminar, Rochester, NY, (USA), October 2016.
- **American Accounting Association**, Annual Meeting, New York City, NY, (USA), August 2016.
- **University of Illinois - Chicago**, Department Seminar, Chicago, IL, (USA), April 2016.

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- **Georgia State University**, Department Seminar, Atlanta, GA, (USA), October 2015.

"Do firms use early guidance to disclose the effect of conservatism on future earnings?" (presented with the title "Do managers use voluntary disclosure to mitigate the information cost of accounting conservatism? The role of bundled forecasts")

- **American Accounting Association**, Annual Meeting, Chicago, IL, (USA), August 2015.
- **Canadian Academic Accounting Association**, Annual Conference, Toronto (Canada), May 2015.

"Does accounting conservatism make good news forecasts more credible and bad news forecasts less alarming?" (presented with the title "Accounting conservatism, the credibility of earnings guidance and investor uncertainty: an empirical investigation")

- **Canadian Academic Accounting Association**, Annual Conference, Toronto, (Canada), May 2015.
- **Bentley University**, Department Seminar, Waltham, MA, (USA), March 2015.
- **Georgia State University**, Department Seminar, Atlanta, GA, (USA), March 2015.

"Accounting Conservatism and the Information Content of Financial Reporting"

- **American Accounting Association**, Annual Conference, Anaheim, CA, (USA), August 2013
- **European Accounting Association**, Annual Meeting, Paris (France), May 2013

"The effects of conservative reporting on investor disagreement" (presented with the title "Conservative Reporting and Investor Divergence of Opinions")

- **University of Utah**, Department Seminar, Salt Lake City, UT, (USA), February 2013.
- **Bentley University**, Department Seminar Waltham, MA, (USA), January 2013.
- **Georgia State University**, Department Seminar, Atlanta, GA, (USA), January 2013.
- **University of California Los Angeles**, Department Seminar, Los Angeles, CA, (USA), January 2013.
- **The University of Miami**, Accounting Ph.D. Rookie Recruiting and Research Camp, Miami, FL, (USA), December 2012.
- **London Business School**, Trans-Atlantic Doctoral Conference, London (UK), May 2012
- **European Accounting Association**, Annual Meeting, Ljubljana (Slovenia), May 2012
- **European Accounting Association**, Doctoral Colloquium, Bled (Slovenia), May 2012
- **New York University**, Accounting Department Seminar, New York City, NY, (USA), September 2011.

Service and Memberships

- **Ethics Assessment Team**, Member in Fall 2020, Middle Tennessee State University
- **Accounting Connections Student Organization**, Faculty Advisor from 2020 to 2021, Middle Tennessee State University
- **Principles Oversight Committee**, Member and Secretary from 2019 to 2021, Middle Tennessee State University
- **Intermediate Readiness Committee**, Member and Secretary from 2017 to 2021, Middle Tennessee State University
- **Accounting Department Assessment Task Force**, Member from 2018 to 2019, Middle Tennessee State University

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- **Ad-hoc Reviewer** for the Journal of Accounting, Auditing & Finance, the European Accounting Review, the European Management Review, the Journal of Law, Finance and Accounting, the International Journal of Finance and Economics, the Journal of Business Finance and Accounting, the AAA annual meetings, and the CAAA annual conferences.
- **Discussant** at the 2012 Trans-Atlantic Doctoral Conference, the 2021 CAAA Annual Conference, and the 2021 Bocconi University's Accounting Department Mini-Conference
- **Member** of the American Accounting Association (Financial Accounting and Reporting Section), the Canadian Academic Accounting Association, and the European Accounting Association

Awards and Scholarships

- *2020.* Awarded recognition by the Office of Student Affairs of Middle Tennessee State University as "Person at MTSU who makes a real difference to our students."
- *2019.* Winner of the "Bridgestone Americas Distinguished Lecturer" award for the 2019-2020 academic year
- *2018.* Awarded a recognition certificate by the Honor Society of Phi Kappa Phi as "an influential faculty member who encourages his students to strive for academic excellence at MTSU."
- *2012.* Winner of a 1-year competitive research grant from Bocconi University, Milan, Italy
- *2010.* Special prize for best academic performance in the Ph.D. program, Bocconi University, Milan, Italy
- *2008.* Winner of a 4-year Ph.D. Fellowship from Bocconi University, Milan, Italy
- *2008.* Winner of a Ph.D. Fellowship from Instituto de Empresa, Madrid, Spain
- *2008.* Winner of a Ph.D. Fellowship from IESE Business School, Barcelona, Spain