

Claudia Imperatore

Bocconi University – Accounting Department

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Academic position

2016 – Present **Assistant Professor**
Bocconi University, Milan, Italy

Education

2011 – 2016 **Ph.D. in Management, Major Accounting**
IE Business School-IE University, Madrid, Spain

2014 – 2016 **Visiting Ph.D. Student**
University of Chicago, Chicago, IL, US

2008 – 2011 **M.S. in Business Administration** (magna cum laude)
University of Padova, Italy

2005 – 2008 **B.S. in Business Administration** (magna cum laude)
Seconda Università degli Studi di Napoli, Italy

Teaching Experience

Course director and Instructor, Bocconi University

2016 – Present Accounting (Bachelor) (Average valuation: 0.866/1)

2022 – Present Financial Statement Analysis for Company Valuation (Bachelor)
(Average valuation: 0.886/1)

2016 – 2020 Intermediate Financial Accounting (Bachelor) (Average valuation: 0.863/1)

Teaching Assistant, IE Business School-IE University

2012 – 2014 Quantitative Methods I and II (Ph.D. in Management)

Research

Publications in Peer-Reviewed Journals

1. **Imperatore C.**, Pope P., 2024, “Does one share-one vote cause underinvestment in family firms? Evidence from tenure-based voting rights”, *Strategic Management Journal*
2. **Imperatore C.**, Pundrich G., Verdi R., and Yost B., 2024, “Litigation risk and strategic M&A valuations”, *Journal of Accounting and Economics*

3. Daniele M., Desai P., **Imperatore C.**, and Pettinicchio, A., 2024, “Big baths around turnover: What happens if the former CEO stays on board?”, *European Accounting Review*
4. Arena A., Bozzolan S., and **Imperatore C.**, 2024 “Enhancing environmental reporting: a study on the role of narrative disclosure, firm- and country-level incentives”, *Corporate Social Responsibility and Environmental Management*
5. Bafundi A., **Imperatore C.**, 2023 “Information asymmetries and debt financing: new evidence from the 2007-2008 financial crisis”, *Financial Reporting*, Vol. 2, pp.5–38.
6. Bafundi A., **Imperatore C.**, 2023, “Economists’ Political Donations and GDP Forecast Accuracy”, *European Accounting Review*
7. **Imperatore C.**, Trombetta M., 2023 “Earnings Management and Investor Protection During a Banking Crisis: The Role of the “Spare Tire” Effect”, *Journal of Accounting, Auditing & Finance*
8. D'Augusta C., Grossetti F., and **Imperatore C.**, 2023 “Environmental Awareness and Shareholder Proposals: The Case of the Deepwater Horizon Oil Spill Disaster”, *Corporate Governance: The International Journal of Business in Society*
9. Bozzolan S., **Imperatore C.**, and Mattei M., 2022 “Family Ownership and Impression Management: An integrated approach”, *European Accounting Review* (doi: 10.1080/09638180.2022.2141287)
10. Arena C., Bozzolan S., and **Imperatore C.**, 2021 “The trade-off between mandatory and voluntary disclosure: evidence from oil companies’ risk reporting”, *Journal of Accounting, Auditing & Finance*, 1-23 <https://doi.org/10.1177/0148558X211025250>.
11. Gomez-Mejia L.R., Cruz C., and **Imperatore C.**, 2014, “Financial Reporting and the Protection of Socioemotional Wealth in Family-Controlled Firms”, *European Accounting Review*, 23(3), 387-402
12. Trombetta M., **Imperatore C.**, 2014, “The dynamic of financial crises and its non-monotonic effects on earnings quality”, *Journal of Accounting and Public Policy*, 33(3), 205-232
13. Bozzolan S., **Imperatore C.**, and Michelon G., 2013, “Sistemi di controllo interno e qualità dell’informativa contabile. Evidenze dalle principali società quotate europee”, *Economia e Management*, 1, 83-102

Working Papers

1. “The relation between financial reporting characteristics and managerial herding: Evidence from merger and acquisitions” (with Gabriel Pundrich Pereira – University of Florida) - revise and resubmit at *Accounting and Business Research* (revising for 3rd round)
2. “Disclosure versus Certification: Evidence from the SEC vote waiver for PIPEs during COVID-19” (with Miles Gietzmann, Bocconi University) – revise and resubmit at *Journal of Accounting and Public Policy* (resubmitted for 2nd round)
3. “How Do Multiple Regulators Regulate? Evidence from Fairness Opinion Providers’ Conflict of Interest Disclosures” (with Phil Berger – University of Chicago; Rachel Geoffroy – Ohio State University; and Lisa Liu – Columbia University)
4. “Executive Bonus Adjustments to Industry Non-Financial Violations” (with Francesca Franco – Bocconi University – and Mariya Ivanova - Stockholm School of Economics)

5. “The influence of institutional investor tax sensitiveness in the design of executives’ compensation packages” (with Ariela Caglio – Bocconi University- and Cinthia Valle Ruiz – IESEG)
6. “The link between cost structure and inventory valuation: does cost allocation matter?” (with Angelo Ditillo – Bocconi University)

Invited Presentations

2025: AAA IAS virtual seminar series (scheduled)
2024: EAA Annual Congress; ESMT Junior Accounting Conference, Berlin; 8th Annual M&A Research Centre Conference; Financial Fraud, Misconduct and Market Manipulation Conference, CUNEF; IE Business School
2023: EAA Annual Congress; Accounting Summer Camp; Tilburg University
2022: EAA Annual Congress; Luiss Business School
2021: FARS Midyear Meeting; Owners as Strategists; Bocconi Mini-Accounting Conference; Barcelona Accounting Seminars
2020: EAA Virtual Accounting Research Seminar; European Accounting Symposium for Young Scholars; AAA IAS Midyear Meeting
2019: AAA Annual Meeting; Accounting Summer Camp; Financial Reporting Workshop; EAA Annual Congress
2018: Free University of Bolzano; AAA Annual Meeting; EAA Annual Congress; European Accounting Symposium for Young Scholars; Stockholm School of Economics
2017: XXII Workshop on Accounting and Management Control
2016: AAA Annual Meeting; EAA Annual Congress; London School of Economics; University of Navarra; Tilburg University; HEC Paris; Carlos III University; Cass Business School; University of Miami
2015: Bocconi University; XI Workshop on Empirical Research in Financial Accounting; University of Chicago; AAA Annual Meeting; EAA Annual Congress
2014: University of Miami International Accounting Conference; EAA Doctoral Colloquium
2013: AAA Annual Meeting; Japp Conference on Accounting and the World Economic Crisis; EAA Annual Congress
2012: EAA Workshop on “Writing to Publish in International Accounting Journals”

Invited Conference Participation

2024: EAR Annual Conference, Bocconi Accounting Symposium, Emerging Scholars in Accounting Conference
2023: EAR Annual Conference, JBFA Conference, Bocconi Accounting Symposium, CAR Conference, RAST Annual Conference
2022: JBFA Conference, Emerging Scholars in Accounting Conference, RAST Annual Conference
2021: JBFA Conference; JAPP Conference; EAR Annual Conference, RAST Annual Conference
2020: EAR Annual Conference
2019: JBFA Conference
2018: JBFA Conference
2016: The International Journal of Accounting Conference; JAR Conference
2015: GIA Conference; JAR Conference

Service

Accounting Department

- PhD Supervision (Elica Krasteva – First job placement: The University of Liverpool Management School)
- PhD Committee (Adriano Salerno – expected graduation: 2026)
- Coordinator of Accounting Department seminar series (2025, 2021-2022)
- Coordinator of PhD pre-seminar discussion series (2025, 2021-2022, 2017-2019)
- Member of executive committee of the Accounting Department (2018)

- Secretary of the Board of Accounting department (2023, 2018, 2017)
- Member of the Junior Market Committee (2024)

Bocconi University

- Coordinator of student-faculty joint committees for Technology Area (since 2019)
- Member of the student-faculty joint committee for BEMACS (since 2017)
- Supervision of more than 80 bachelor and master theses

External associations

- Member of AAA (since 2012), EAA (since 2012) and SIDREA (since 2022)
- Senior Editor of ARC Team Events (since 2020)
- AAA International Section's Liaison to Italy (since 2021)

Editorial roles

- European Accounting Review editorial board member (since 2024)
- Accounting and Business Research editorial board member (since 2020)

Ad-hoc (peer) Reviewer

- Review of Accounting Studies, Strategic Management Journal, Entrepreneurship Theory and Practice, European Accounting Review, Journal of Business, Finance & Accounting, Journal of Accounting, Auditing & Finance, Corporate Governance: An International Review, Journal of Accounting and Public Policy, Accounting and Business Research, Abacus, Accounting Forum, Accounting in Europe, British Accounting Review, Journal of Management and Governance, Family Business Review, Corporate Social Responsibility and Environmental Management, Journal of International Accounting, Auditing and Taxation, The International Journal of Accounting

Conference Reviewer

- AAA Annual Meeting (2024, 2023, 2021, 2015)
- AAA FARS Section Midyear Meeting (2024, 2023, 2022, 2021, 2020)
- Scientific Committee of EAA Annual Congress (2025, 2023, 2022, 2021)
- Accounting Summer Camp (2024, 2019)
- Academy of Management (2023)
- Hawai'i Accounting Research Conference (2022)
- AIDEA (2019)
- EURAM (2018)
- International Accounting Symposium (2015)

Conference Service

- Speaker at PhD Forum at EAA Annual Congress (2024)
- Panellist at Journal of International Accounting Research (JIAR) New Faculty / PhD Consortium (2022)
- Member of the local organizing committee EAA Annual Congress, Milan (2018)

Conference Discussant

- AAA Annual Meeting (2 x 2024, 2023, 2019)
- AAA IAS Midyear Meeting (2022, 2020)
- EAA Annual Congress (2024, 2022, 2018)
- Accounting summer camp (2024)
- Financial Reporting Workshop (2 x 2024)
- SIDREA EAA Doctoral Colloquium (2022)

Media Visibility

- Harvard Law School Forum on Corporate Governance: [Harvard](#)
- CLS Blue Sky Blog: [Columbia 1](#), [Columbia 2](#)
- ECGI blog: [ECGI](#)
- Ideas Made to Matter: MIT Sloan School of Management: [MIT](#)
- The FinReg Blog: Duke University Law School: [FinReg Blog](#)
- Via Sarfatti 25: [Sarfatti 25](#)
- Il Sole 24 ore: [Sole 1](#), [Sole 2](#), [Sole 3](#), [Sole 4](#), [Sole 5](#)

Awards and Grants

- 2024 IMA Research Foundation Grant – joint with Mariya Ivanova (\$11,000)
 - 2024 Bocconi Research Excellence Award
 - 2022 Financial Accounting and Reporting Section (FARS) Excellence in Reviewing Award
 - 2013 Recipient of the Spanish Ministry of Economy and Competitiveness Grant No. ECO2013-48392-P
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