

## Moritz Hiemann

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### Education

Ph.D. in Accounting, Stanford University, Graduate School of Business	2013
B.S. in Business Administration, Babson College	2005

### Work Experience

Assistant Professor in Accounting, Università Bocconi	since 2021
Assistant Professor in Accounting, Columbia University	2013-2021
Senior Auditor, Ernst & Young LLP	2005-2008
Certified Public Accountant (Massachusetts)	

### Publications

Earnings and Firm Value in the Presence of Real Options (2020). *The Accounting Review*, 95(6). 263-289.

Transfer Pricing in Multinational Corporations: An Integrated Management- and Tax Perspective. (with Stefan Reichelstein) *Fundamentals of International Transfer Pricing in Law and Economics*. Eds. W. Schön and K. Konrad. Heidelberg: Springer-Verlag Berlin Heidelberg, 2012. 3-18. (also published in abridged form as “The Dual Role of Transfer Prices in Multinational Firms: Divisional Performance Measurement and Tax Optimization” in *The European Financial Review*, October 2012.)

### Working Papers

A Life Cycle Model of Firm Value. (conditionally accepted at *The Journal of Financial Reporting*)

Accounting for Owners' Capital. (working paper)

Accrual Accounting in Performance Measurement and the Separation of Ownership and Control. (under review)

Covenants, Interest Rates, and the Cost of Debt. (under review)

## Research Interests

agency theory, debt contracts, information economics, financial reporting and valuation analysis, incentives and contracting; real options

## Teaching Experience

Financial Accounting (MBA core course), Columbia University	2014-2020
Teaching Assistant, Managerial Accounting, Stanford University	2009-2012
Teaching Assistant, Event-driven Investing, Stanford University	2010

## Teaching Interests

financial and managerial accounting

## Presentations

University of California, Berkeley, 2013; Carnegie Mellon University, 2013; Columbia University, 2013; Northwestern University, 2013; University of Minnesota, 2013; Dartmouth College, 2013; Burton Workshop (Columbia University), 2014, 2016, 2017, 2021; Accounting Research Workshop (Universität Zürich), 2015; SOAR Accounting Symposium (Singapore Management University), 2015; Baruch College, 2016; EIASM Workshop on Accounting and Economics, 2016, 2018; Utah Winter Accounting Conference, 2017; AAA Annual Meeting, 2017; Rutgers University, 2018; Dartmouth Accounting Conference, 2018

## Conferences Attended

Burton Workshop, Columbia University, 2013-2021; Accounting Mini Conference, Carnegie Mellon University, 2013-2015, 2017-2018; Stanford University Summer Camp, 2009-2014; RAST Conference, University of California, Berkeley, 2012; AAA Doctoral Consortium, Tahoe City, 2012; Analytical Research in Accounting Conference, University of Texas at Austin, 2012; Dartmouth Accounting Research Conference, 2015, 2018-2019; EIASM Conference on New Directions in Management Accounting, 2016, 2018; EIASM Workshop on Accounting and Economics, 2016, 2018

## Professional Service

Reviewer: The Accounting Review; Review of Accounting Studies; The Review of Finance; Contemporary Accounting Research; Management Science