

Moritz Hiemann

Università Bocconi | Via Röntgen 1 | 20136 Milano, Italy | moritz.hiemann@unibocconi.it

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	2021-present
Assistant Professor in Accounting, Columbia Business School	2013-2021
Senior Auditor (CPA), Ernst & Young LLP	2005-2008

Refereed Publications

-
- (1) Accrual Accounting in Performance Measurement and the Separation of Ownership and Control (2023). *The Accounting Review*, 98(7): 1-26.
 - (2) A Life Cycle Model of Firm Value (2022). *Journal of Financial Reporting*, 7(1): 85-121.
 - (3) Earnings and Firm Value in the Presence of Real Options (2020). *The Accounting Review*, 95(6), 263–289.

Other Publications

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.

Working Papers

Covenants, Interest Rates, and the Cost of Debt.
Accounting for Owners' Capital.

Teaching Experience

Financial Reporting and Analysis (MS Finance), Università Bocconi	2021-present
Financial Accounting (Full-time MBA), Columbia Business School	2014-2020
Teaching Assistant, Managerial Accounting, Stanford University	2009-2012
Teaching Assistant, Event-driven Investing, Stanford University	2010

Professional Service

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

Conference and Workshop 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, 2023; 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; Bocconi Accounting Symposium 2023

Research Interests

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