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EDUCATION

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

ACADEMIC POSITIONS

Bocconi University, Department of Accounting <i>Associate Professor of Accounting (with tenure)</i>	Milan, Italy 2024 – Present
Florida International University, College of Business <i>Associate Professor of Accounting (with tenure)</i> <i>Assistant Professor of Accounting</i>	Miami, FL, USA 2024 2019 – 2024
University of South Florida, Muma College of Business <i>Assistant Professor of Accounting</i>	Tampa, FL, USA 2018 – 2019
University of Miami, Miami Herbert Business School <i>Assistant Professor of Accounting</i>	Coral Gables, FL, USA 2014 – 2018

RESEARCH INTERESTS

My research examines auditing, financial reporting quality, corporate governance, and tax avoidance, with a particular focus on private firms and the role of organized crime in accounting and finance. Methodologically, my work is grounded in archival analysis and draws extensively on social network analysis to model relational structures among auditors, directors, and firms.

PEER-REVIEWED PUBLICATIONS

- [9] *Monitoring Quality of Mafia-Connected Accountants*
Journal of Accounting Research, forthcoming 2026. With J.R. Francis, A. Marra, and N. Pecchiari.
- [8] *Mafia Ties and Financial Reporting Quality Spillovers: Evidence from Private Firms in Italy*
Financial Reporting, Issue 2025/2, 59–89 (2025). With N. Pecchiari.
- [7] *The Real Effects of Disclosure in Going Private Deals*
Journal of Accounting and Public Policy, Vol. 51, 107316 (2025). With M. Minutti-Meza, M. Vulcheva, and Y. Wang.
- [6] *Social Networks Analysis in Accounting and Finance*
Contemporary Accounting Research, Vol. 40, No. 1, 577–623 (2023). With M. Causholli, M. Minutti-Meza, and V. Sulcaj.
- [5] *Boards of a Feather: Homophily in Foreign Directors Appointments around the World*
Journal of Accounting Research, Vol. 60, No. 4, 1293–1335 (2022). With J. Barrios, H. Isidro, and DJ Nanda.
- [4] *Organized Crime and Firms' Financial Statements: Evidence from Criminal Investigations in Italy*
The Accounting Review, Vol. 97, No. 3, 77–106 (2022). With A. Marra, D. Masciandaro, and N. Pecchiari.
- [3] *The Effects of Auditor Social and Human Capital on Auditor Compensation: Evidence from the Italian Small Audit Firm Market*
European Accounting Review, Vol. 29, No. 4, 693–721 (2020). With N. Carrera and M. Trombetta.
- [2] *Joint Audit Engagements and Client Tax Avoidance: Evidence from the Italian Statutory Auditor Regime*
Journal of the American Taxation Association, Vol. 41, No. 1, 31–58 (2019). With D. Falsetta, M. Minutti-Meza, and E. Weisbrod.
- [1] *Auditors' Joint Engagements and Audit Quality: Evidence from Italian Private Firms*
Contemporary Accounting Research, Vol. 35, No. 3, 1533–1577 (2018). Solo-authored.

WORKING PAPERS

- [4] *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. Under 3rd round review at *The Accounting Review*.
- [3] *Suppliers' Voluntary Disclosure of Customer Performance*
With J. Krupa and DJ Nanda.
- [2] *Contagion in Small Audit Networks*
With E. Adu, K.L. Bills, and M. Vulcheva.
- [1] *Criminal Involvement Through Board Interlocks: Network Structure and Economic Consequences*
With T. Selleslagh and M.-L. Vandenhaute.

RESEARCH IN PROGRESS

- [3] *All Diversity Is Not Created Equal: International Evidence on Board Diversity Trends*
With J.M. Barrios, H. Isidro, and DJ Nanda.
- [2] *Mafia Connections and Disclosure Quality: Evidence from Italian Private Firms*
With A. Marra, D. Masciandaro, and F. Siano.
- [1] *Syndicated Loans Communities: Determinants and Consequences*
With X. Huang and R. Vincenzi.

BOOKS

- *The Italian Collegio Sindacale: Theory and Practice of Joint Audit in a Civil Law Setting.*

AWARDS, DISTINCTIONS, AND RESEARCH GRANTS

Senior Researcher Grant, Bocconi University (€10,000)	2026
Best Reviewer Award	
<i>Auditing: A Journal of Practice and Theory (AJPT)</i>	2023
<i>Contemporary Accounting Research (CAR)</i>	2021
School of Business Excellence in Undergraduate Teaching Award	2017
<i>University of Miami</i>	
Provost's Research Award in Business and Social Sciences	2017
<i>University of Miami</i>	
Best Paper Award	2015
<i>AAA International Section Midyear Meeting</i>	

TEACHING

Teaching interests: Financial Accounting, Financial Statement Analysis, and Managerial Accounting.

Bocconi University	Milan, Italy
20989 – <i>Corporate Reporting (AFM)</i>	2025 – Present
30426 – <i>Financial Accounting (BIEM)</i>	2024 – 2025
SDA Bocconi School of Management	Milan, Italy
<i>Financial Reporting and Analysis (MF)</i>	2025 – Present
11947 – <i>Accounting for Value (MCF)</i>	2025 – Present
Florida International University, College of Business	Miami, FL
ACG 6257 – <i>Global Accounting (MACC)</i>	2019 – 2024
ACG 6175 – <i>Financial Reporting and Analysis (PMBA)</i>	2021 – 2024
ACG 7899 – <i>Positive Theory Research in Accounting (PhD)</i>	2022 – 2024
ACG 5137 – <i>Standards and Principles of Financial Accounting (MACC)</i>	2022 – 2024
University of South Florida, Muma College of Business	Tampa, FL
ACG 3341 – <i>Cost Accounting I (Undergraduate)</i>	2018 – 2019

University of Miami, Miami Herbert Business School
ACC 312 – Intermediate Accounting II (Undergraduate)

Coral Gables, FL
2014 – 2018

IE Business School – IE University
Cost Accounting (MIM)
Financial Reporting and Analysis (Undergraduate)

Madrid, Spain
2012 – 2014
2012 – 2014

EDITORIAL AND COMMUNITY SERVICE

INTERNAL SERVICE

Bocconi University
Director, Bachelor in Business Administration and Management (CLEAM)
Junior Hiring Committee

Milan, Italy
2025 – Present
2024 – Present

Florida International University, College of Business
MACC Scholarship Committee
General Education and Assessment Ad Hoc Taskforce

Miami, FL
2023 – 2024
2023 – 2024

EXTERNAL SERVICE

Editorial Review Board Member

The Accounting Review (TAR)
Contemporary Accounting Research (CAR)
Auditing: A Journal of Practice and Theory (AJPT)
Journal of Accounting and Public Policy (JAPP)
Accounting Horizons (AH)

2023 – Present
2021 – Present
2020 – Present
2018 – Present
2024 – Present

Ad Hoc Editor

Journal of International Auditing (JIA)

2025 – Present

Ad Hoc Reviewer

Journal of Accounting Research (JAR); *Journal of Accounting and Economics (JAE)*; *Management Science (MS)*; *Review of Accounting Studies (RAST)*; *Accounting, Organizations and Society (AOS)*; *European Accounting Review (EAR)*; *Accounting and Business Research (ABR)*; *Journal of International Accounting Research (JIAR)*.

Dissertation External Member

Ruth Garcia Cobo (Universidad de Valladolid)
Christelle Alkhoury (IE University)
Mariya Ivanova (Bocconi University)

2026
2025
2017

Profession-Wide Service

EAA Virtual Activities Committee
AAA IAS Section – Scientific Committee Member
AAA Annual Meeting – Organizing Committee
AAA Annual Meeting – Co-chair
AAA IAS Publication Committee Member
Workshop on Audit Quality (EIASM) – Scientific Committee Member

2025 – Present
2015 – Present
2022
2019
2023 – Present
2015 – 2017, 2020

RESEARCH PRESENTATIONS AND CONFERENCE PARTICIPATION

2026: Stockholm School of Economics (scheduled); University of Bologna (presenter); AAA Auditing Midyear Conference / Doctoral Consortium (invited faculty).

2025: Bristol University (presenter); University of Mannheim (presenter); EAA Talent Workshop; CAR Conference (discussant and invited faculty, Doctoral Consortium); Bocconi Accounting Symposium; EAA Annual Congress (discussant).

2024: EAA Talent Workshop; Bocconi Accounting Symposium; CLEAN – Bocconi University (presenter).

2023: University of Kansas (presenter); AAA SPARK Meeting (presenter, discussant); Bocconi University (presenter); Florida International University (presenter).

2022: Ca' Foscari University of Venice (presenter); University of St. Gallen (presenter); FIU (presenter); AAA IAS Section Midyear Conference (presenter, discussant); AAA Auditing Midyear Conference (presenter, discussant); AAA IAS Midyear New Faculty/Doctoral Consortium (invited panelist); JIAR New Faculty/Doctoral Consortium (invited panelist); JIAR Conference (discussant); PCAOB Conference (invited attendee); CAR Conference (invited attendee).

2021: FIU (presenter); LMU Munich (presenter); Florida Accounting Symposium (presenter); Maastricht University (presenter); Bocconi University (presenter); CAR Conference (invited); RAST Conference (invited); EAR Conference (invited); PCAOB Conference (invited).

2020: FIU (presenter); University of Memphis (presenter); AAA IAS Midyear Doctoral Consortium (invited panelist); Workshop on Audit Quality,

EIASM (discussant); AAA IAS Midyear (discussant); AAA Auditing Midyear (discussant); CAR, RAST, and EAR Conferences (invited); Tilburg Winter Camp (invited); PCAOB Conference (invited).

2019: FIU (presenter); AAA Annual Meeting (presenter, discussant, panel moderator); EAA Annual Meeting (presenter); AAA IAS Midyear (discussant); PCAOB Conference (invited).

2018: Florida Accounting Symposium (presenter); University of South Florida (presenter); University of Bozen (presenter); EAA Annual Meeting (presenter); European Accounting Symposium for Young Scholars (presenter); AAA IAS Midyear (presenter); PCAOB Conference (invited).

2017: University of South Florida (presenter); AAA Annual Meeting (presenter); EAA Annual Meeting (presenter, discussant); AAA Auditing Midyear (discussant); AAA IAS Midyear (presenter, discussant); PCAOB Conference (invited); Global Issues in Accounting, University of Chicago (presented by coauthor).

2016: University of British Columbia (presenter); Arizona State University (presenter); Bocconi University (presenter); Universidad Carlos III (presenter); IE Business School (presenter); 6th Workshop on Audit Quality, EIASM (presenter, discussant); EAA Annual Meeting (presenter); AAA Annual Meeting (presenter, discussant); AAA IAS Midyear (presenter, discussant); AAA New Junior Faculty Consortium (invited); PCAOB Conference (invited); JAR Conference (invited).

2015: University of Miami (presenter); AAA Annual Meeting (presenter, discussant); International Symposium on Audit Research, ISAR (presenter); AAA IAS Midyear (presenter, discussant); AAA Auditing Midyear (presenter, discussant); PCAOB Conference (invited); JBFA Conference (invited).

2014: Florida Accounting Symposium (presenter); ISAR (presenter); EAA Annual Meeting (presenter); University of Miami (presenter); SUNY Buffalo (presenter); AAA IAS Midyear (presenter, discussant); AAA Auditing Midyear (presenter).

2013: University of Miami (presenter); Accounting PhD Rookie Recruiting and Research Camp (presenter); IE Business School (presenter); EAA Annual Meeting (presenter).

2012: AAA Annual Conference (presenter); IX Workshop on Empirical Research in Financial Accounting (presenter); 4th Workshop on Audit Quality, EIASM (presenter); EAA Doctoral Colloquium (presenter); Workshop Raymond Konopka (presenter).

MEDIA COVERAGE

A Primer for Onboarding International Board Members. *Agenda (Financial Times Company)* [🔗](#) (14/10/2024).

False fatture e costi gonfiati: così le attività sono a rischio fallimento. *Il Sole 24 Ore* (31/07/2023).

The Real Effects of Disclosure in Going Private Deals. *Columbia Law School's Blog on Corporations and the Capital Markets* [🔗](#) (09/05/2023).

Hiring culturally similar directors could negatively impact board performance. *BizNews* [🔗](#) (06/10/2022).

New study shows that Mafia accountants are really good at their job. *BoingBoing* [🔗](#) (08/02/2022).

Does the Mafia hire good accountants? *Marginal Revolution* [🔗](#) (31/01/2022).

Working with the Mafia may not be as profitable as you thought. *The Ladders* [🔗](#) (02/08/2021).

Firms connected to the Mafia have lower profitability and are more likely to go bust. *Science Magazine* [🔗](#) (21/07/2021).

Quando entra la Mafia per l'Impresa il fallimento è dietro l'angolo. *Il Sole 24 Ore* (21/07/2021).

The Identikit of (Shakier than You Thought) Firms Connected to Mafia. *Knowledge Bocconi* [🔗](#) (20/07/2021).

Le ombre di Mafia s.p.a.: aziende infiltrate più vicine al fallimento. *La Repubblica* (17/07/2021).

Auditor Social Capital and Auditor Compensation. *EAA – ARC* [🔗](#) (01/10/2019).

Sulla governance l'ombra della criminalità. *Il Sole 24 Ore* (10/10/2017).

ACADEMIC ASSOCIATIONS

Member, American Accounting Association (AAA) since 2012

Member, European Accounting Association (EAA) since 2012

PROFESSIONAL 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, Italy
Junior Consultant in Financial Accounting, Tax Law, and Bankruptcy Law 2002 – 2006

Professional credentials: Italian Certified Public Accountant (*Dottore Commercialista*) and Statutory Auditor (*Revisore dei Conti*).

LANGUAGES AND PERSONAL

Languages: Italian (native); English (proficient); Spanish (proficient).

Interests: Golf, skiing, and traveling.