

Pietro A. Bianchi Fedrigoni

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Education

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

Academic Positions Held

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| Bocconi University | Milan, Italy |
| Associate Professor (with tenure) | Sept 2024 ~ Present |
| Florida International University, College of Business | Miami, FL |
| Associate Professor (with tenure) | August 2024 |
| Assistant Professor | 2019 ~ July 2024 |
| University of South Florida, Muma College of Business | Tampa, FL |
| Assistant Professor | 2018 ~ 2019 |
| University of Miami, Miami Herbert Business School | Coral Gables, FL |
| Assistant Professor | 2014 ~ 2018 |

Research

Primary Research Interests

Corporate governance, archival audit, international, social network analysis, and private firms

Peer-reviewed Publications

- [9] Monitoring Quality of Mafia-Connected Accountants
Co-authored with J.R. Francis, A. Marra, and N. Pecchiari, Journal of Accounting Research,
Accepted. 2025
- [8] Mafia Ties and Financial Reporting Quality Spillovers: Evidence from Private Firms in Italy
Co-authored with N. Pecchiari. Financial Reporting, Issue 2025/2, 59-89. 2025.
- [7] The Real Effects of Disclosure in Going Private Deals
Co-authored with M. Minutti-Meza, M. Vulcheva, and Y. Wang. Journal of Accounting and Public Policy, Vol. 51, 107316. 2025
- [6] Social Networks Analysis in Accounting and Finance
Co-authored with M. Causholli, M. Minutti-Meza, and V. Sulcaj. Contemporary Accounting Research, Vol. 40, No. 1, 577-623. 2023
- [5] Boards of a Feather: Homophily in Foreign Directors Appointments around the World
Co-authored with J. Barrios, H. Isidro, and DJ Nanda. Journal of Accounting Research, Vol. 60,
No. 4, 1293-1335. 2022.

- [4] Organized Crime and Firms' Financial Statements: Evidence from Criminal Investigations in Italy
Co-authored with A. Marra, D. Masciandaro and N. Pecchiari. The Accounting Review, Vol. 97,
No. 3, 77-106. 2022.
- [3] The Effects of Auditor Social and Human Capital on Auditor Compensation: Evidence from the
Italian Small Audit Firm Market. Co-authored with N. Carrera and M. Trombetta. European
Accounting Review, Vol. 29, No. 4, 693-721. 2020.
- [2] Joint Audit Engagements and Client Tax Avoidance: Evidence from the Italian Statutory Auditor
Regime. Co-authored with D. Falsetta, M. Minutti-Meza and E. Weisbrod. Journal of the
American Taxation Association, Vol. 41, No. 1, 31-58. 2019.
- [1] Auditors' Joint Engagements and Audit Quality: Evidence from Italian Private Firms.
Solo-authored. Contemporary Accounting Research, Vol. 35, No. 3, 1533-1577. 2018

Working Papers

"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, reviewing for 3rd round at The Accounting
Review.

"Suppliers' Voluntary Disclosure of Customer Performance", with J. Krupa, and DJ Nanda.

Research in Progress

"All Diversity is Not Created Equal: International Evidence on Board Diversity Trends", with J.M.
Barrios, H. Isidro, and DJ Nanda.

"Bankruptcy Clusters in Firm-Director Networks to Detect Corporate Fraud", with T. Selleslagh and
M.-L. Vandenhaute.

"Mafia Connections and Disclosure Quality: Evidence from Italian Private Firms", with A. Marra, D.
Masciandaro, and F. Siano.

"Syndicated Loans Communities: Determinants and Consequences", with X. Huang and R. Vincenzi.

Teaching

Teaching Interests

Financial Accounting, Financial Statement Analysis, and Managerial Accounting

Bocconi University

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| 20989 – Corporate Reporting (AFM) | 2025 ~ Present |
| 30426 – Financial Accounting (BIEM) | 2024 ~ 2025 |

SDA Bocconi

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| Financial Reporting and Analysis (MF) | 2025 ~ Present |
| 11947 – Accounting for Value (MCF) | 2025 ~ Present |

Florida International University, College of Business

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| ACG 6257 – Global Accounting (MACC) | 2019 ~ 2024 |
| ACG 6175 – Financial Reporting and Analysis (PMBA) | 2021 ~ 2024 |

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| ACG 7899 – Positive Theory Research in Accounting (Ph.D.) | 2022 ~ 2024 |
| ACG 5137 – Standards and Principles of Financial Accounting (MACC) | 2022 ~ 2024 |
| University of South Florida, Muma College of Business | |
| ACG 3341 – Cost Accounting I (Undergraduate) | 2018 ~ 2019 |
| University of Miami, Miami Herbert Business School | |
| ACC 312 – Intermediate Accounting II (Undergraduate) | 2014 ~ 2018 |
| IE Business School – IE University | |
| Cost Accounting (MIM) | 2012 ~ 2014 |
| Financial Reporting and Analysis (Undergraduate) | 2012 ~ 2014 |

Selected Honors and Awards

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| Auditing: A Journal of Practice and Theory (AJPT), Best Reviewer Award | 2023 |
| Contemporary Accounting Research (CAR), Outstanding Reviewer Recognition | 2021 |
| University of Miami | |
| School of Business Excellence in Undergraduate Teaching Award | 2017 |
| Provost's Research Award in Business and Social Sciences | 2017 |
| Best Paper Award, AAA International Section Midyear Meeting | 2015 |

Academic Professional Services

Editorial Reviewer Board member:

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| The Accounting Review (<i>TAR</i>) | 2023 ~ Present |
| Contemporary Accounting Research (<i>CAR</i>) | 2021 ~ Present |
| Auditing: a Journal of Theory and Practice (<i>AJPT</i>) | 2020 ~ Present |
| Journal of Accounting and Public Policy (<i>JAPP</i>) | 2018 ~ Present |
| Accounting Horizon (<i>AH</i>) | 2024 ~ Present |

Ad Hoc Editor:

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| Journal of International Auditing (<i>JIA</i>) | 2025 ~ Present |
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Ad Hoc reviewer for journals:

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| Journal of Accounting Research (<i>JAR</i>) |
| Journal of Accounting and Economics (<i>JAE</i>) |
| Management Science (<i>MS</i>) |
| Review of Accounting Studies (<i>RAST</i>) |
| Accounting Organization and Society (<i>AOS</i>) |
| European Accounting Review (<i>EAR</i>) |
| Accounting and Business Research (<i>ABR</i>) |
| Journal of International Accounting Research (<i>JJAR</i>) |

Internal Service:

Bocconi University

Director of Bachelor in Business Administration and Management (Corso di Laurea in Economia Aziendale e Management, CLEAM) 2025 ~ present

Junior Hiring Committee 2024 ~ present

Florida International University, College of Business

MACC Scholarship Committee 2023 ~ 2024

General Education and Assessment Ad hoc taskforce 2023 ~ 2024

Dissertation External Member

Christelle Alkhoury (IE University) 2025

Mariya Ivanova (Bocconi University) 2017

EAA

Virtual Activities Committee 2025 ~ Present

Scientific Committee member 2015 ~ Present

AAA IAS Section

Organizing Committee for the AAA Annual Meeting 2022

Co-chair AAA Annual Meeting 2019

Publication Committee member 2023 ~ Present

Publication Committee member 2015 ~ 2017

Scientific Committee member – Workshop on Audit Quality (EIASM) 2020

In the news

1. "A Primer for Onboarding International Board Members". [Agenda, a Financial Times Company](#) (14/10/2024)
2. "False fatture e costi gonfiati: così le attività sono a rischio fallimento". Il Sole 24 Ore (7/31/23)
3. "The Real Effects of Disclosure in Going Private Deals". [Columbia Law School's Blog on Corporations and the Capital Market](#) (5/9/23)
4. "Hiring culturally similar directors could negatively impact board performance". [BizNews](#) (10/6/22)
5. "New study shows that Mafia accountants are really good at their job". [BoingBoing](#) (2/8/22)
6. "Does the Mafia hire good accountants?". [Marginal Revolution](#) (1/31/22)
7. "Working with the Mafia may not be as profitable as you thought". [The Ladders](#) (8/2/21)
8. "Firms connected to the Mafia have lower profitability and are more likely to go bust". [Science Magazine](#) (7/21/21)
9. "Quando Entra la Mafia per l'Impresa il fallimento e' dietro l'angolo." Il Sole 24 Ore (07/21/21)
10. "The Identikit of (Shakier than You Thought) Firms Connected to Mafia", [Knowledge Bocconi](#) (07/20/21)
11. "Le ombre di Mafia spa aziende infiltrate piu' vicine al fallimento". La Repubblica (07/17/21)
12. "Auditor Social Capital and Auditor Compensation." [EAA – ARC](#) (10/1/2019)

13. “Sulla governance l’ombra della criminalita”. Il Sole 24 Ore (10/10/17)

Research Presentations and Conference Participation

2025

Bristol University (presenter)
 University of Mannheim (presenter)
 EAA Talent Workshop
 CAR Conference (discussant and invited faculty at the Doctoral Consortium)
 Bocconi Accounting Symposium
 EAA Annual Congress (discussant)

2024

EAA Talent Workshop
 Bocconi Accounting Symposium
 CLEAN – Bocconi University (presenter)

2023

The University of Kansas (KU) (presenter)
 AAA - SPARK Meeting (presenter and discussant)
 Bocconi University (presenter)
 Florida International University (FIU) (presenter)

2022

Ca’ Foscari University (Venice, Italy) (presenter)
 University of St. Gallen (St. Gallen, Switzerland) (presenter)
 Florida International University (FIU) (presenter)
 AAA IAS Section Midyear Conference (presenter and discussant)
 AAA Auditing Midyear Conference (presenter and discussant)
 AAA IAS Section Midyear New Faculty/Doctoral Consortium (invited panelist)
 JIAR New Faculty/Doctoral Consortium (invited panelist)
 JIAR Conference (discussant)
 PCAOB Conference (invited attendee)
Contemporary Accounting Research Conference (invited attendee)

2021

Florida International University (FIU) (presenter)
 LMU Munich (presenter)
 Florida Accounting Symposium (presenter)
 Maastricht University (presenter)
 Bocconi University (presenter)
Contemporary Accounting Research Conference (invited attendee)
Review of Accounting Studies Conference (invited attendee)
European Accounting Review Conference (invited attendee)
 PCAOB Conference (invited attendee)

2020

Florida International University (FIU) (presenter)
 University of Memphis (presenter)
 AAA IAS Section Midyear Doctoral Consortium (invited panelist)
 Workshop on Audit Quality (EIASM) (discussant)
 AAA IAS Section Midyear Conference (discussant)

AAA Auditing Section Midyear Conference (discussant)
Contemporary Accounting Research Conference (invited attendee)
Review of Accounting Studies Conference (invited attendee)
European Accounting Review Conference (invited attendee)
Tilburg Winter Camp (invited attendee)
PCAOB Conference (invited attendee)

2019

Florida International University (FIU) (presenter)
AAA Annual meeting (presenter, discussant, and panel moderator)
European Accounting Association Annual Meeting (presenter)
AAA IAS Section Midyear Conference (discussant)
PCAOB Conference (invited attendee)

2018

Florida Accounting Symposium (presenter)
University of South Florida (presenter)
University of Bozen (presenter)
European Accounting Association Annual Meeting (presenter)
European Accounting Symposium for Young Scholars (presenter)
AAA IAS Section Midyear Conference (presenter)
PCAOB Conference (invited attendee)

2017

University of South Florida (USF) (presenter)
AAA Annual meeting (presenter)
European Accounting Association Annual Meeting (presenter and discussant)
AAA Auditing Section Midyear Conference (discussant)
AAA IAS Section Midyear Conference (presenter and discussant)
PCAOB Conference (invited attendee)
Global Issues in Accounting, University of Chicago (paper presented by coauthor)

2016

University of British Columbia (UBC) (presenter)
Arizona State University (ASU) (presenter)
Bocconi University (presenter)
Universidad Carlos III (presenter)
IE Business School (presenter)
6th Workshop on Audit Quality, EIASM (presenter and discussant)
European Accounting Association Annual Meeting (presenter)
AAA Annual meeting (presenter and discussant)
AAA IAS Section Midyear Conference (presenter and discussant)
AAA - New Junior Faculty Consortium (invited attendee)
PCAOB Conference (invited attendee)
Journal of Accounting Research Conference (invited attendee)

2015

University of Miami (UM) (presenter)
AAA Annual Meeting (presenter and discussant)
International Symposium on Audit Research (ISAR) (presenter)
AAA IAS Section Midyear Conference (presenter and discussant)
AAA Auditing Section Midyear Conference (presenter and discussant)

PCAOB Conference (invited attendee)

Journal of Business, Finance, and Accounting (JBFA) Conference (invited attendee)

2014

Florida Accounting Symposium (presenter)

International Symposium on Audit Research (ISAR) (presenter)

European Accounting Association Annual Meeting (presenter)

University of Miami (UM) (presenter)

SUNY Buffalo (presenter)

AAA IAS Section Midyear Conference (presenter and discussant)

AAA Auditing Section Midyear Conference (presenter)

2013

University of Miami (presenter)

Accounting Ph.D. Rookie Recruiting and Research Camp (presenter)

IE Business School (presenter)

European Accounting Association Annual Meeting (presenter)

2012

AAA Annual Conference (presenter)

IX Workshop on Empirical Research in Financial Accounting (presenter)

4th Workshop on Audit Quality, EIASM (presenter)

European Accounting Association Doctoral Colloquium (presenter)

Workshop Raymond Konopka (presenter)

Academic Associations

Member of the American Accounting Association

since 2012

Member of the European Accounting Association

since 2012

Non-Academic Experience

B&A – Law and Accounting Firm – PKF Network
Senior consultant in financial accounting and tax law

Milan, Italy
2006 ~ 2007

Danovi & Giorgianni – Law and Accounting Firm – Milan
Junior Consultant in financial accounting, tax law, and bankruptcy law

Milan, Italy
2002 ~ 2006

Italian Certified Public Accountant (Dottore Commercialista) and Statutory
Auditor (Revisore dei conti)

Personal Information

Languages: Italian (mother tongue), English (proficient), and Spanish (proficient)
Hobbies: golf, skiing, and traveling