

# Pietro A. Bianchi Fedrigoni, PhD

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## EDUCATION

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

## ACADEMIC POSITIONS

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

- [10] *A New Wave of Talent: Big 4 Response to New Partner Qualification Requirements in China*  
*The Accounting Review*, forthcoming 2026. With L. Liao, M. Minutti-Meza, and Y. Wang.
- [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

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- [4] *Suppliers' Voluntary Disclosure of Customer Performance*  
With J. Krupa and DJ Nanda.
- [3] *All Diversity is Not Created Equal: International Evidence on Board Diversity*  
With J.M. Barrios, H. Isidro, 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. Vandenhoute.

## RESEARCH IN PROGRESS

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- [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

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- [1] *The Italian Collegio Sindacale: Theory and Practice of Joint Audit in a Civil Law Setting*.  
Studio&Ricerche. EGEE Editore. 2026. Solo-authored.

## AWARDS, DISTINCTIONS, AND RESEARCH GRANTS

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

## TEACHING

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

<b>Bocconi University</b>	Milan, Italy
20989 – <i>Corporate Reporting (AFM)</i>	2025 – Present
30426 – <i>Financial Accounting (BIEM)</i>	2024 – 2025
<b>SDA Bocconi School of Management</b>	Milan, Italy
<i>Financial Reporting and Analysis (MF)</i>	2025 – Present
11947 – <i>Accounting for Value (MCF)</i>	2025 – Present
<b>Florida International University, College of Business</b>	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**  
ACG 3341 – Cost Accounting I (Undergraduate)

Tampa, FL  
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

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### INTERNAL SERVICE

**Bocconi University**  
Director, Bachelor in Business Administration (Corso di Laurea in Economia Aziendale)  
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

**Editor**  
Auditing: A Journal of Practice and Theory (AJPT)

2026 – Present

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

2021 – Present  
2018 – Present  
2024 – Present  
2023 – 2026  
2020 – 2026

**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

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**2026:** EAA Annual Congress (presenter); Stockholm School of Economics (presenter); 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

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Sindaci, controlli più «generosi» se lavoravano con imprese legate alla mafia. *Milano Finanza* [🔗](#) (26/05/2026).

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

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**Member, American Accounting Association (AAA)** since 2012

**Member, European Accounting Association (EAA)** since 2012

## PROFESSIONAL EXPERIENCE

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**B&A – Law and Accounting Firm (PKF Network)** Milan, Italy  
*Senior Consultant in Financial Accounting and Tax Law* 2006 – 2007

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

## LANGUAGES AND PERSONAL

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

**Interests:** Golf, skiing, Toastmaster, and traveling.