

# Pietro A. Bianchi Fedrigoni

Florida International University, School of Accounting  
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## **Education**

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

## **Academic Positions Held**

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Florida International University, College of Business Assistant Professor	Miami, FL 2019 ~ Present
University of South Florida, Muma College of Business Assistant Professor	Tampa, FL 2018 ~ 2019
University of Miami, Miami Herbert Business School Assistant Professor	Coral Gables, FL 2014 ~ 2018

## **Research**

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### **Primary Research Interests**

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

### **Peer-reviewed Publications**

- [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 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

“Do Mafia Ties Matter? Accountants with Mafia Connections, and the Quality of their Work as Monitors in the ‘Clean’ Economy” with J.R. Francis, A. Marra, and N. Pecchiari, under review for 2<sup>nd</sup> round at Journal of Accounting Research

“The Real Effects of Disclosure in Going Private Deals,” with M. Minutti-Meza, and M. Vulcheva, reviewing for 2<sup>nd</sup> round at Journal of Accounting and Public Policy.

“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.

## Research in Progress

“Suppliers’ Voluntary Disclosure of Customer Performance”, with J. Krupa, and DJ Nanda.

“Lifting the Corporate Veil: Ownership Transparency and Money Laundering”, with T. Sellhorn, and Y. Wu.

“The value of social networks in equity crowdfunding”, with E. Bogdani, and M. Causholli.

“Board Diversity and Political Elections Around the World”, with J.M. Barrios, H. Isidro, and DJ Nanda

“Auditor Networks and Audit Quality: Evidence from Small Audit Firms Alliances”, with E. Adu, K. Bills, and M. Vulcheva.

## Teaching

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### Teaching Interests

Financial and managerial accounting

### Florida International University, College of Business

ACG 6257 – Global Accounting (MACC)	2019 ~ Present
ACG 6175 – Financial Reporting and Analysis (PMBA)	2021 ~ Present
ACG 7899 – Positive Theory Research in Accounting (Ph.D.)	2022 ~ Present
ACG 5137 – Standards and Principles of Financial Accounting (MACC)	2022 ~ Present

### University of South Florida, Muma College of Business

ACG 3341 – Cost Accounting I (Undergraduate)	2018 ~ 2019
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### University of Miami, Miami Herbert Business School

ACC 312 – Intermediate Accounting II (Undergraduate)	2014 ~ 2018
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### IE Business School – IE University

Cost Accounting (MIM)	2012 ~ 2014
Financial Reporting and Analysis (Undergraduate)	2012 ~ 2014

### Bocconi University

Bilancio (CLEACC, CLEF, CLMG)	2006 ~ 2009
Accounting and Financial Statement Analysis (BIEM)	2008 ~ 2009
Bilancio e Comunicazione Economica (AFC)	2007 ~ 2009
International Financial Reporting Standards (Study Tour - UGA)	2009

## **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**

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### **Editorial Board member:**

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

### **Ad Hoc reviewer for journals:**

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

### **Reviewer for conferences:**

AAA (annual meetings, Auditing and IAS mid-year meetings)  
 EAA annual meetings  
 HARC

**Other:**

Florida International University, College of Business

S.M. Mahamudul Islam (doctoral student) (dissertation committee)	2023 ~ Present
Murat Can (doctoral student) (dissertation committee)	2023 ~ Present
Evans Adu (doctoral student) (student advisor)	2021 ~ Present
MACC Scholarship Committee	2020 ~ Present
General Education and Assessment Ad hoc taskforce	2022 ~ Present

Bocconi University

Mariya Ivanova (dissertation external member)	2017
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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 – EAA 2015 ~ Present

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

**In the news**

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

**Research Presentations and Conference Participation**

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**2023**

The University of Kansas (KU) (presenter, scheduled)  
 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**

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Member of the American Accounting Association	since 2012
Member of the European Accounting Association	since 2012

## **Non-Academic 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

Danovi & Giorgianni – Law and Accounting Firm – Milan	Milan, Italy
Junior Consultant in financial accounting, tax law, and bankruptcy law	2002 ~ 2006

Italian Certified Public Accountant and Statutory Auditor (inactive license)

## **Personal Information**

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Languages: Italian (mother tongue), English and Spanish (proficient)

Hobbies: golf, skiing, and traveling