

Moritz Hiemann

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Biography

Moritz Hiemann is an Assistant Professor at Università Bocconi in the Department of Accounting. Previously he served as an Assistant Professor of Accounting at Columbia Business School from 2013 to 2021.

His research interest focus on agency theory, real options, valuation, incentive compensation, contract theory, and financial statement analysis. He is the author of many articles published in *The Accounting Review* and *The Journal of Financial Reporting*.

Moritz got a B.S. in Business Administration from Babson College and got a Ph.D. in Accounting from Stanford University in 2013.

ARTICLES IN SCHOLARLY JOURNALS

HIEMANN M.

Accrual Accounting in Performance Measurement and the Separation of Ownership and Control

The Accounting Review, 2023, vol.98, no. 7, pp.289-314

HIEMANN M.

A Life Cycle Model of Firm Value

Journal of Financial Reporting, 2022, vol.7, no. 1, pp.85-121

HIEMANN M.

Earnings and Firm Value in the Presence of Real Options

The Accounting Review, 2020, vol.95, no. 6, pp.263-289

CONTRIBUTION TO CHAPTERS, BOOKS OR RESEARCH MONOGRAPHS

HIEMANN M., REICHELSTEIN S.

Transfer Pricing in Multinational Corporations: An Integrated Management- and Tax Perspective in

Fundamentals of International Transfer Pricing in Law and Economics

Grants & Honors

Excellence in Research Award - Università Commerciale Luigi Bocconi , 2024
