

CURRICULUM VITAE as per 24th November 2021
(INCLUDING LIST OF PUBLICATIONS)

Mara Cameran

1. EDUCATION

2000 Ph.D. in Business Administration and Management, Bocconi University.
Dissertation title *La revisione contabile volontaria come strategia di segnalazione credibile: il caso italiano* (Voluntary Auditing as Signalling Startegy: the Italian Setting).

1994 Italian CPA (*Dottore Commercialista*).
Italian Chartered Auditor (*Revisore contabile*).

1993 Degree in *Business Administration* (110/110 *cum laude*), Bocconi University.

2. POSITION

Bocconi University

Since 2002 Tenured Researcher (*Ricercatore*) in *Financial Accounting*.

2010-2016 Director of the Master in Accounting, Auditing & Control (MAAC).

SDA Bocconi School of Management

Since 2007 SDA Professor and Coordinator of executive courses.

2007-2020 Responsible of External Auditing section of the SDA Bocconi Auditing Research Lab (*Osservatorio di Revisione*). This role requires the preparation of a minimum of 3 research reports per year on the Italian audit market.

Free University of Bozen-Bolzano

2012-2014 Teaching fellow for the course “Introduction to Accounting” (English class, undergraduate level).

Università degli Studi di Milano

2002-2007 Teaching fellow for the course “Financial Accounting” in the Master in Publishing, Università degli Studi di Milano - Fondazione Mondadori- Associazione Italiana Editori (Italian class).

3. RELEVANT MEMBERSHIP

Since 2022 Member of the Standard Setting Boards’ Nominations Committee to manage the selection process for members of the International Auditing and Assurance Standards

Board (IAASB) and the International Ethics Standards Board for Accountants (IESBA).

Since 2020 Standing Scientific Committee of the *European Accounting Association* (responsible for managing auditing papers)

Since 2019 Member of the Commission for the selection of companies to be awarded the Italian financial communication prize (Oscar di Bilancio)

Since 2017 European Accounting Association (EAA) External Relations Committee.

Since 2003 Scientific Committee of the *European Auditing Research Network* (EARNet).

2014-2019 European Accounting Association (EAA) representative to the Consultative Advisory Group (CAG) of the International Accounting Education Standards Board (IAESB).

In editorial boards

Since 2010 *Auditing: A Journal of Practice and Theory*.

Since 2015 *Accounting and Business Research*.

Since 2018 *Accounting Forum*.

Since 2021 *International Journal of Auditing*.

2010-2012 *Issues in Accounting Education*.

In boards of referees of international (only main ones)

Since 2018 *Contemporary Accounting Research*
Journal of Accounting and Public Policy

Since 2017 *Journal of Business Ethics*

Since 2013 *Journal of Accounting, Auditing and Finance*
Accounting and Business Research

Since 2009 *European Accounting Review*

Since 2006 *International Journal of Auditing*

In international networks

Since 2008 *American Accounting Association* (AAA).

Since 2002 *European Auditing Research Network* (EARNet).

Since 1997 *European Accounting Association* (EAA).

4. ORGANIZATION OF INTERNATIONAL WORKSHOP

Since 2006 Member of the Organizing and Scientific committee of EIASM-Bocconi *Workshop on Audit Quality*, held every two years (Milan, September 30 - October 1, 2022; on line, 9-10 October 2020; Maiori, 28-29 September 2018; Florence, 30 September – 1 October, 2016; Venice, 26-27 September 2014; Santa Margherita Ligure 27-28 September 2012; Bellagio, 1-2 October 2010; Bocconi University, 26-27 September 2008; Bocconi University, 24-25 November 2006).

2018 Member of the Local Organizing Committee for the *41st Annual Congress of the European Accounting Association*, Milan, Italy, May 30-June 1 2018.

5. INVITED SPEAKER

2020 Research seminar and Ph.D. Workshop University of Portsmouth (May, 12-13)

2016 Research seminar Newcastle University Business School (November, 17).

2014 Research seminar Université de Lausanne (October, 15).

2013 University of Helsinki, Kataja (The Finnish doctoral program in business studies) Workshop (August, 29-30). Publishing Articles in Accounting Journals.

2012 University of Bolzano-Bozen, Luncheon seminar (January, 31). Voluntary IFRS Adoption and Earnings Quality among Private Companies.

2011 Workshop Vers quelle régulation de l'audit faut-il aller?, organized by the Ecole de droit de la Sorbonne and KPMG (May, 20).

6. PH.D EXAMINATION PANEL

2021 Member of the Ph.D. Thesis Board for Mert Erinç (thesis: Essays on the Value of Audit Quality and Auditor Transparency for Clients), Bocconi University, Italy (June, 24).

2020 External member of the Ph.D. examination panel for Claire O'Sullivan Rochford (thesis: Reflective Capacity, Auditors and Professional Scepticism: An Empirical Analysis), University College Cork, Ireland (April, 23).

2019 Opponent for the public doctoral defence of Alice Annelin (thesis: Audit Teams and Audit Quality: A Sustainable Development Goal Perspective), Umeå University, USBE, Sweden (August, 29).

2012 External member of the Ph.D. examination panel for Philippe Rousseau (thesis: Does regulation drive attractivity and efficiency in financial systems? A study focussing on regulated financial professions), Sciences Po, Paris (March, 19).

7. HONORS AND AWARDS

2020 Bocconi Annual Award for Research Impact for the article the article Cameran M., Prencipe A. and Trombetta M., “Mandatory Audit Firm Rotation and Audit Quality”, published on the European Accounting Review.

2018 EAR Best Paper Award (Best article published in 2018 on European Accounting Review) for the article Cameran M., Ditillo A. and Pettinicchio A., Audit team attributes matter: how diversity affects audit quality.

2015 Best Article 2015 di Economia & Management (Best article published in 2015 on Economia and Management journal) for the article Cameran M. and Pettinicchio A., Principi contabili internazionali e società non quotate: quali conseguenze sul costo del debito? (IFRS adoption among non-listed firms: impact on cost of debt).

2014 Forschungspreis Wirtschaftsprüfung 2014 (1st price research awarded by The Austrian Institute of CPA) for the article Cameran M and Perotti P., Audit Fees and IAS/IFRS Adoption: Evidence from the Banking Industry.

8. COORDINATION OF RESEARCH PROJECTS

2017 Co-coordinator together with Angela Pettinicchio of the Bocconi Junior Researchers' Grants sponsored by Bocconi University “Audit quality: differences between the public and private sectors”.

2014-16 Coordination of the Research project sponsored by Assirevi (Italian association of Public Accountants) “Il valore aggiunto della revisione contabile (the added value of an auditing in Italy)”.

2012 Coordination of the Research project sponsored by Bocconi University "The cost side of Mandatory Rotation Rule" (international fellow Jere R. Francis)

2010 Coordinator of research project sponsored by Research Division (DIR) of SDA Bocconi School of Management “The effect of IFRS adoption in Italy: The case of private companies”.

2008 Coordinator of research project sponsored by Research Division (DIR) of SDA Bocconi School of Management “Audits Firms vs Statutory Auditors. Does audit quality differ among different kinds of auditors?”

2005 Coordinator of research project sponsored by KPMG LLP “The Audit Firm Rotation Rule: A Review of the Literature”.
Coordinator of research project sponsored by PricewaterhouseCoopers on the impact of the new Italian corporate governance regulation on listed companies, titled “L’impatto delle più recenti modifiche normative e gli orientamenti delle aziende italiane non quotate”.

2000 MURST (Italian Ministry of University Affairs), research funds for young researchers “Le determinanti delle audit fee in Italia (The determinants of audit fees in Italy)”.

9. MAIN PAST AND CURRENT TEACHING ACTIVITIES

Undergraduate courses

Since 1993 *Financial Accounting*, Bocconi University (Italian class).

2012-2014 Introduction to Accounting, Free University of Bozen-Bolzano (English class).

2010- 2011 *Accounting Disclosure in non Listed Companies*, Bocconi University (Italian class).

2006-2009 *Accounting and Industry Specifications*, Bocconi University (Italian class).

Ph.D courses

2003-2004 Financial Accounting in the Ph.D. in Business Administration and Management, Bocconi University (English Class), seminar on *auditing research*.

MBA and other master courses (Italian classes)

Since 2020 *Introduction to Financial Accounting and Taxation* in the Master in Accounting, Auditing & Control (MAAC).

Since 2010 *Accounting ethics* in the Master in Accounting, Auditing & Control (MAAC).

Since 2005 *Basic Financial Accounting* in the Master in Accounting & Control (MiAC) & Master in Accounting, Auditing & Control (MAAC).

2009-2014 *Group Accounting* in the Master in Accounting & Control (MiAC) & Master in Accounting, Auditing & Control (MAAC).

2006-2010 *Disclosure for Capital Markets* in the Master in Accounting & Control (MiAC).

2006-2007 *Basic Financial Accounting* in the Master in Business Administration (MBA). *Financial Accounting* in the Master in Business Administration (MBA).

2004-2007 *Basic Financial Accounting* in the Master in Small and Medium Entities (MPI). *Financial Accounting* in the Master in Small and Medium Entities (MPI).

2003-2007 *Introduction to Financial Accounting & Taxation* in the Master in Small and Medium Entities (MPI).

2002-2007 *Financial Accounting* in the Master in Publishing, Università degli Studi di Milano - Fondazione Mondadori- Associazione Italiana Editori.

10. PUBLICATIONS

Papers in referred international journals

Cameran M., Campa D., and Francis J., The Relative Importance of Auditor Characteristics versus Client Factors in Explaining Audit Quality, *Journal of Accounting, Auditing & Finance*, forthcoming (accepted on July 30, 2020).

Cameran M., Calabro A., Campa D., and Pettinicchio A., Financial Reporting in Family Firms: A Socioemotional Wealth Approach toward Information Quality, *Journal of Small Business Management*, forthcoming (accepted on March 17, 2020).

Cameran M., Campa D., Critical thinking in today's accounting education. A reflection from EAA members following the International Ethics Standards Board for Accountants Consultation Paper 'Professional Skepticism – Meeting Public Expectations,' *Accounting, Finance & Governance Review*, forthcoming (accepted on July 16, 2019).

Cameran M. and D. Campa, Voluntarily IFRS adoption by European unlisted firms: impact on earnings quality and cost of debt, *International Journal of Accounting*, Volume 55, No.3, 2020, 2050013 (36 pages).

Caglio A., Cameran M., and Klobas, J. What is an accountant? An investigation of images, *European Accounting Review*, Volume 28, No.5, 2019, pp. 849–871.

Cameran M., A. Ditulo, and A. Pettinicchio, Audit Team Attributes Matter: How diversity affects audit quality, *European Accounting Review*, Volume 27, No. 4, 2018, pp. 595-621.

Caglio A., Cameran M. Is it Shameful to Be an Accountant? GenMe Perception(s) of Accountants' Ethics, *Abacus*, Vol. 53, No.1, March 2017, pp.1-27.

Cameran M., Campa D., Comments by the European Accounting Association on the International Accounting Education Standards Board Consultation Paper 'Meeting Future Expectations of Professional Competence: A Consultation on the IAESB's Future Strategy and Priorities', *Accounting in Europe*, Vol.13, No.2, August 2016, pp. 295-303.

Cameran M., Trombetta M., Prencipe A., Mandatory Audit Firm Rotation and Audit Quality, *European Accounting Review*, Vol.25, No.1, May 2016, pp. 35–58.

Cameran M., Negri G., Pettinicchio A., The Audit Mandatory Rotation Rule: The State of the Art, *The Journal of Financial Perspectives*, Vol.3, No.2, July 2015, pp. 61-75.

Cameran M., Francis J., Marra A., Pettinicchio A., Are There Adverse Consequences of Mandatory Auditor Rotation? Evidence from the Italian Experience, *Auditing: A Journal of Practice and Theory*, Vol.32, No.1, February 2015, pp.1-24.

Cameran M., Campa D., Pettinicchio A., IFRS Adoption among Private Companies: Impact on Earnings Quality, *Journal of Accounting, Auditing & Finance*, Vol.29, No.3, July 2014, pp. 278-305.

Cameran M., P. Perotti, Audit Fees and IAS/IFRS Adoption: Evidence from the Banking Industry, *International Journal of Auditing*, Vol. 18, No.2, July 2014, pp. 155–169.

Cameran M., C. Gabbioneta, P. Moizer, A. Pettinicchio, Why do Client-Firms Think of their Auditors? Evidence from the Italian Market, *Corporate Reputation Review*, Vol.12, No.4, Winter 2010, pp.316-326.

Cameran M., P. Moizer, A. Pettinicchio, Customer Satisfaction, Corporate Image, and Service Quality in Professional Services, *The Service Industries Journal*, Vol. 30, No. 3, March 2010, pp.421–435.

Cameran M., Audit Fees and the Large Auditor Premium in the Italian Market, *International Journal of Auditing*, Vol. 9, No. 2, pp. 129-146, July 2005.

Book reviews in international journals

Cameran M., Reaching Key Financial Reporting Decisions: How Directors and Auditors Interact by Vivien Beattie, Stella Fearnley and Tony Hines (Book Review), *Accounting in Europe*, Vol. 10, No. 2, 2013.

Cameran M., A History of Auditing: The changing audit process in Britain from the nineteenth century to the present day by Dereb Matthews (Book Review), *European Accounting Review*, Vol. 19, No.1, 2010.

Chapters in referred international books

Caglio A. and Cameran M. "Educating the Next Generation of Accountants: How to Promote Ethical Consciousness through Critical Thinking", Pinheiro M. M. and Costa A. J. (eds), *Accounting Ethics Education: Teaching Virtues and Values*, Routledge, 2020.

Cameran M. and Pettinicchio A., "Italy", in Previts G.J., Walton P.J. and Wolniz P. (eds), *A Global History of Accounting, Financial Reporting and Public Policy: Europe*, Emerald, 2010.

Cameran M., "Auditing in Italy: The Development of a Highly-Regulated Setting before and after the Parmalat Case", in Quick R., Turley S., and Willekens M. (eds), *Auditing, Trust and Governance: Developing regulation in Europe*, Routledge, 2007.

Chapter in international book

Cameran, M. and A.K. Pettinicchio, "The Effect of Audit Firm Mandatory Rotation Rule," in M.A. Frison-Roche (ed), *Vers quelle régulation de l'audit faut-il aller? Lextenso edition*, 2011.

Referred books

Cameran M., A. Ditulo, A. Pettinicchio, *Auditing Teams: Dynamics and Efficiency*, Routledge, Oxon & NewYork, 2017.

Other books

Cameran M., D. Campa, A. Pettinicchio, *L'adozione dei principi contabili internazionali da parte delle società italiane: determinanti ed effetti* (IFRS adoption in Italy: determinants and effects), Egea, Milan, 2013.

Cameran M., *La revisione legale dei conti in Italia* (The mandatory auditing segment of the Italian audit market), Egea, Milan, 2008.

Cameran M., *La domanda di revisione contabile volontaria in Italia: evoluzione, determinanti e prospettive future* (The demand for voluntary auditing in Italy), Egea, Milan, 2001.

Papers in referred national journals

Cameran M., Ditillo A. e Pettinicchio A., Come la tecnologia aiuta i revisori e le aziende, *Economia & Management*, in stampa.

Cafarelli A., Cameran M., e Pettinicchio A., Gender pay gap e performance aziendale (gender pay gap and financial performance), *Economia & Management*, No.1, 2020, pp. 93-97.

Cameran M. e Pettinicchio A., Principi contabili internazionali e società non quotate: quali conseguenze sul costo del debito? (IFRS adoption among non-listed firms: impact on cost of debt), *Economia & Management*, No.4, pp. 81-95, Agosto-Settembre 2015.

Cameran M. e D. Campa, La qualità del reddito migliora con l'adozione degli IAS/IFRS? Il caso delle società italiane non quotate (Does IFRS adoption improve earnings quality? Evidence from Italian unlisted companies), *Rivista dei Dotti Commercialisti*, No.2, pp.275-293, Aprile-Giugno 2012.

Cameran M. e Prencipe A., Qualità della revisione contabile e tipo di revisore. Il caso delle società italiane non quotate (The relation between audit quality and the auditor characteristics in the Italian private company setting), *Economia & Management*, No.1, pp. 99-115, Gennaio-Febbraio 2011.

Cameran M. e D. Campa, La scelta operata dalle società italiane con riferimento ai principi contabili da utilizzare per la redazione del bilancio d'esercizio (IAS/IFRS versus standard nazionali): un'indagine empirica (The determinants of IFRS adoption choice by Italian private companies), *Rivista dei Dotti Commercialisti*, No.3, pp. 483-505, Luglio-Settembre 2010.

Cameran M., Le scelte operate dalle società non quotate italiane in tema di controllo contabile (Auditor choice by Italian private companies), *Rivista dei Dotti Commercialisti*, Vol LX, No.3, pp. 429-446, Luglio-Settembre 2009.

Chapters in national books (only the most recent ones)

Cameran M., “La valutazione delle rimanenze di magazzino” (Inventory valuation), in G. Stocchetti Lombardi (a cura di), *Valutazioni e analisi di bilancio*, Pearson, Milan 2013.

Cameran M., “Le società che offrono servizi di revisione contabile in Italia” (The characteristics of the Italian audit firms), in M. Livatino, N. Pecchiari, G. Pogliani (a cura di), *Auditing*, Egea, Milan, 2011.

Cameran M., “Le teorie di consolidamento” (The theories of consolidation) in A. Prencipe, P. Tettamanzi, *Bilancio consolidato: tecniche di redazione e analisi*, Egea, Milan, 2011.

Cameran M., “Il bilancio delle imprese italiane: la scelta dei principi contabili di riferimento (Accounting Standards choices by Italian companies for the preparation of the annual reports)” in M. Cameran (ed), *Comunicazione di bilancio nelle società non quotate*, Egea, Milan, 2010.

Cameran M., “La relazione del soggetto incaricato del controllo contabile nelle società non quotate italiane” (The audit report’s content) in M. Cameran (ed), *Comunicazione di bilancio nelle società non quotate*, Egea, Milan, 2010.

Cameran M., “La comunicazione economico-finanziaria obbligatoria delle imprese operanti nella nicchia dei superyacht” (Financial reports in super-yacht niche) in M. Cameran (ed), *Comunicazione di bilancio nelle società non quotate*, Egea, Milan, 2010.

Edited books

Cameran M. e M. Livatino (eds), *La reputazione delle società di revisione operanti in Italia: premium price, criteri di selezione e opinioni dei clienti* (The reputation enjoyed by Italian audit firms: premium price, auditor selection criteria, and auditees’ opinions), Egea, Milan, 2005.

As support for teaching activity

Cameran M. (a cura di), *Comunicazione di bilancio nelle società non quotate* (The annual financial reports in the private companies’ segment), Egea, Milan, 2010.

Cameran M. (a cura di), *Il bilancio d’esercizio delle imprese operanti in prescelti settori* (The annual financial reporting in some selected industries), Egea, Milan, 2008.

11. PAPERS SELECTED FOR PRESENTATION AT INTERNATIONAL WORKSHOPS AND CONFERENCES (last 5 years, only)

Cameran M., Campa D., and Pettinicchio A., How long is the journey of minorities towards equality in the business world? Evidence from the Australian accounting profession, *Professional Service Firms Annual Conference. Crafting the Futures of Professional Services: Personal Transformations, Political Processes and Professional Projects*. Saïd Business School, University of Oxford, July 5-7 2020 and 8th *EIASM-Bocconi Workshop on Audit Quality*, On line, 9-10 October, 2020.

Cameran M., Campa D., Gabbioneta C., Perotti P. and Pettinicchio P., When it is Hard to Say “No” to a Client: The impact of the Client and the Professional’s Characteristics on Client Capture, First draft getting finalized. *Professional Service Firms Annual Conference. Crafting the Futures of Professional Services: Personal Transformations, Political Processes and Professional Projects*. Saïd Business School, University of Oxford, July 5-7 2020.

Cameran M. and D. Campa, Voluntary IFRS adoption and earnings quality among EU unlisted firms: the relevance of countries’ institutional setting and firms’ reporting incentives, *41st Annual Congress of the European Accounting Association*, Milan, Italy, May 30-June 1 2018 and *8th Financial Reporting Workshop*, Parma, Italy, 22nd and 23rd June 2017.

Cameran M., Campa D., Pettinicchio A., Financial Reporting in Family Firms: How Socioemotional Wealth Drives Information Quality (former title Socioemotional Wealth Theory and Earnings Management Behaviors: The Case of IFRS Adoption among Private Companies), *9th International Research Meeting in Business and Management (IRMBAM-2018)*, Nice, France, 5-7 July 2018, *Financial Reporting IX Workshop*, Bologna, Italy, 14-15 June 2018. and *39th Annual Congress of the European Accounting Association*, Maastricht, The Netherlands, 11-13 May 2016.

12. RESEARCH REPORTS FOR SDA BOCCONI AUDITING RESEARCH LAB (only the last ones)

Periodic reports on the Italian audit market:

M. Cameran e E. Santoli, Il controllo contabile nelle aziende non quotate italiane (dati aggiornati a novembre 2019), *Report periodico Osservatorio di revisione*, SDA Bocconi, dicembre 2019.

M. Cameran e E. Santoli, I giudizi rilasciati dalle società di revisione alle società quotate nel biennio 2017-2018: mercato italiano e principali borse europee, *Report periodico Osservatorio di revisione*, SDA Bocconi, ottobre 2019.

M. Cameran e E. Santoli, Il mercato della revisione contabile in Italia al 31-12-2019, *Report periodico Osservatorio di revisione*, SDA Bocconi, maggio 2020.