

# Antonio Marra

Full Professor



**Knowledge Group:** Accounting

**Research Domains:** Financial Accounting & Analysis

**Teaching Domains:** Financial Accounting, Financial Statement Analysis,  
International Accounting Principles

**antonio.marra@unibocconi.it**

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## Biography

Antonio Marra is a Full Professor of Accounting and Financial Reporting at Università Bocconi and is a member of the Knowledge Group Accounting & Control at SDA Bocconi School of Management. He is also the Academic Director of the Master of Science in Accounting, Financial Management, and Control at Università Bocconi. He holds visiting positions at Wharton School - University of Pennsylvania, Stern School of Business – New York University, University of Iowa, and Baruch College.

Antonio has more than 15 years of experience in the accounting arena, and has trusted expertise in teaching and research in several institutions. His teaching spans from undergraduate to MBA and top executive level, in the areas of Financial Reporting and Analysis, Group Accounting and Mergers & Acquisitions. He has conducted numerous research, education and consulting projects for major companies operating in different sectors.

His research is centered on accounting quality determinants and their economic consequences; mergers and acquisitions and particular emphasis is given to the role of culture and its dynamics in the accounting context. He has published in leading international journals including The Accounting Review, Review of Accounting Studies; Auditing: A journal of Practice and Theory; European Accounting Review; and the Journal of Business Finance and Accounting, among others. Antonio is a member of the European Accounting Association, the American Accounting Association and a Research Fellow at the Bocconi BAFFI-CAREFIN research center.

Antonio is a Bocconi graduate in Accounting and Law. He also earned an MSc in Corporate Tax Law from the same institution; an MSc. in Financial Management from Lancaster University Management School, and a Ph.D. in Business Administration from Università degli Studi di Pavia.

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## Articles in Scholarly Journals

## **The Effect of Fair Value Accounting on Firm Public Debt – Evidence from Business Combinations Under Common Control**

BONACCHI, M., A. MARRA, R. SHALEV, "The Effect of Fair Value Accounting on Firm Public Debt – Evidence from Business Combinations Under Common Control", *European Accounting Review*, 2025, vol. 34, no. 3, pp. 999–1027

## **Home Sweet Home: CEOs Acquiring Firms in Their Birth Countries**

MARRA, A., A. , K. PETTINICCHIO, R. SHALEV, "Home Sweet Home: CEOs Acquiring Firms in Their Birth Countries", *Journal of Accounting Research*, 2024, vol. 62, no. 4, pp. 1363-1404

## **Organized Crime and Firms' Financial Statements: Evidence from Criminal Investigations in Italy**

BIANCHI, P. A., A. MARRA, D. MASCIANDARO, N. PECCHIARI, "Organized Crime and Firms' Financial Statements: Evidence from Criminal Investigations in Italy", *The Accounting Review*, 2022, vol. 97, no. 3, pp. 77–106

## **Corporate Social Responsibility and the Market Reaction to Negative Events: Evidence from Inadvertent and Fraudulent Restatement Announcements**

BARTOV, E., A. MARRA, F. MOMENTE, "Corporate Social Responsibility and the Market Reaction to Negative Events: Evidence from Inadvertent and Fraudulent Restatement Announcements", *The Accounting Review*, 2021, vol. 96, no. 2, pp. 81-106

## **All that glitters is not gold! Independent directors' attributes and earnings quality: Beyond formal independence**

MARRA, A., "All that glitters is not gold! Independent directors' attributes and earnings quality: Beyond formal independence", *Corporate Governance: An International Review*, 2021, vol. 29, no. 6, pp. 567-592

## **Organizational structure and earnings quality of private and public firms**

BONACCHI, M., A. MARRA, P. ZAROWIN, "Organizational structure and earnings quality of private and public firms", *Review of Accounting Studies*, 2019, vol. 24, no. 3, pp. 1066-1113

## **Strategy, Valuation, and Forecast Accuracy: Evidence from Italian Strategic Plan Disclosures**

BAGINSKI, S. P., S. BOZZOLAN, A. MARRA, P. MAZZOLA, "Strategy, Valuation, and Forecast Accuracy: Evidence from Italian Strategic Plan Disclosures", *European Accounting Review*, 2017, vol. 26, no. 2, pp. 341-378

## **Comment Letter Frequency and CFO Turnover: A Dynamic Survival Analysis**

GIETZMANN, M., A. MARRA, A. , K. PETTINICCHIO, "Comment Letter Frequency and CFO Turnover: A Dynamic Survival Analysis", *Journal of Accounting Auditing & Finance*, 2016, vol. 31, no. 1, pp. 79-99

## **The Pros and Cons of Fair Value Accounting in a Globalized Economy**

MARRA, A., "The Pros and Cons of Fair Value Accounting in a Globalized Economy", *Journal of Accounting Auditing & Finance*, 2016, vol. 31, no. 4, pp. 582-591

## **Are There Adverse Consequences of Mandatory Auditor Rotation? Evidence from the Italian Experience**

PETTINICCHIO, A., K., M. CAMERAN, J. R. FRANCIS, A. MARRA, "Are There Adverse Consequences of Mandatory Auditor Rotation? Evidence from the Italian Experience", Auditing: A Journal of Practice & Theory, 2015, vol. 34, no. 1, pp. 1-24

#### **CdA e qualità degli utili: un'analisi empirica nel panorama italiano**

MARRA, A., "CdA e qualità degli utili: un'analisi empirica nel panorama italiano", Economia & Management, 2014, no. 1, pp. 75-94

#### **Is corporate board more effective under IFRS or "it's just an illusion"?**

MARRA, A., P. MAZZOLA, "Is corporate board more effective under IFRS or "it's just an illusion"?", Journal of Accounting Auditing & Finance, 2014, vol. 29, no. 1, pp. 31-60

#### **Board monitoring and earnings management pre and post-IFRS**

MARRA, A., P. MAZZOLA, A. PRENCIPE, "Board monitoring and earnings management pre and post-IFRS", The International Journal of Accounting, 2011, vol. 46, no. 2, pp. 205-230

#### **Corporate Boards, Audit Committees, and Earnings Management: Pre- and Post-SOX Evidence**

GHOSH, A., A. MARRA, D. MOON, "Corporate Boards, Audit Committees, and Earnings Management: Pre- and Post-SOX Evidence", Journal of Business Finance & Accounting, 2010, vol. 37, no. 9-10, pp. 1145-1176

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### **Articles in national/international newspapers**

#### **Il così fan tutte nel gioco plusvalenze**

MARRA, A., D. MASCIANDARO, "Il così fan tutte nel gioco plusvalenze", Il Sole 24 Ore, 31 January 2023

#### **Separare fair play finanziario e plusvalenze**

MARRA, A., D. MASCIANDARO, "Separare fair play finanziario e plusvalenze", Il Sole 24 Ore, 7 February 2023

#### **Quel filo sottile che lega plusvalenze e fair play finanziario**

MARRA, A., D. MASCIANDARO, "Quel filo sottile che lega plusvalenze e fair play finanziario", Il Sole 24 Ore, 1 December 2021

#### **Having the Sopranos on board: Corporate governance and organised crime in Italy**

PECCHIARI, N., A. MARRA, D. MASCIANDARO, P. A. BIANCHI, "Having the Sopranos on board: Corporate governance and organised crime in Italy", voxEU.org, 13 September 2017

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### **Textbooks**

#### **Financial statement analysis. Firms' analysis and valuation**

MARRA, A. - "Financial statement analysis. Firms' analysis and valuation" - 2021, McGraw-Hill Education

#### **IFRS workbook: comprehensive set of worked examples**

MARRA, A., A. , K. PETTINICCHIO, M. SEMPRINI - "IFRS workbook: comprehensive set of worked examples" - 2016, McGraw-Hill Education

### **International Financial Reporting Standards. Accounting and Financial Reporting using IFRS**

MARRA, A., A. , K. PETTINICCHIO, M. SEMPRINI - "International Financial Reporting Standards. Accounting and Financial Reporting using IFRS" - 2015, McGraw-Hill Education

### **Consolidation. Preparing and Understanding Consolidated Financial Statements under IFRS**

GALLIMBERTI, C., A. MARRA, A. PRENCIPE - "Consolidation. Preparing and Understanding Consolidated Financial Statements under IFRS" - 2013, McGraw-Hill Education, Great Britain

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## **Contribution to Chapters, Books or Research Monographs**

### **La qualità degli utili**

MARRA, A., "La qualità degli utili" in Analisi di bilancio e driver di valore., P. Ghiringhelli (Ed.), Egea, 2019

### **La prima applicazione dei principi contabili internazionali**

MARRA, A., "La prima applicazione dei principi contabili internazionali" in Il bilancio secondo gli IAS., M. Comoli, F. Corno, A. Viganò (Eds.), A.Giuffrè Editore S.p.A., 2006

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## **Working Papers**

### **Earnings Management, Timeliness, and Corporate Information Systems**

MARRA, A., E. BARTOV, A. DOSSI, A. , K. PETTINICCHIO - "Earnings Management, Timeliness, and Corporate Information Systems" - 2017, SSRN Electronic Journal

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## **Research Monographs**

### **Consigli di Amministrazione e qualità degli utili in Italia**

MARRA, A. - "Consigli di Amministrazione e qualità degli utili in Italia" - 2013, Egea, Italy

### **Revisione contabile. Metodologia e strumenti operativi. Dall'accettazione dell'incarico all'espressione del giudizio. Analisi completa di un caso svolto.**

COVA, S., M. LIVATINO, A. MARRA - "Revisione contabile. Metodologia e strumenti operativi. Dall'accettazione dell'incarico all'espressione del giudizio. Analisi completa di un caso svolto." - 2010, Il Sole 24 Ore, Milano, Italy

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## **Other**

## **Il dirigente preposto ha trovato il suo ruolo, non la credibilità**

MERLOTTI, E., A. MARRA, "Il dirigente preposto ha trovato il suo ruolo, non la credibilità", Via Sarfatti 25, 2008

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## **Research Reports**

### **La struttura economico-finanziaria delle aziende italiane quotate per il biennio 2005-2006. Un'analisi per indici**

CAMPA, D., A. MARRA, E. MERLOTTI - "La struttura economico-finanziaria delle aziende italiane quotate per il biennio 2005-2006. Un'analisi per indici" - 2008, SDA Bocconi