

Antonio Marra

Full Professor



Knowledge Group: Accounting

Research Domains: Financial Accounting & Analysis

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

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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

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

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

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

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

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

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

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