

Miles Gietzmann

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Knowledge Group: Accounting

Research Domains: Financial Accounting & Analysis

Teaching Domains:

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Articles in Scholarly Journals

Risk guidance and anti-corruption language: evidence from corporate codes of conduct

BOGACHEK, O., M. GIETZMANN, F. GROSSETTI, "Risk guidance and anti-corruption language: evidence from corporate codes of conduct", *Journal of Risk Research*, 2024, vol. 27, no. 7, pp. 735–769

The kind of silence: managing a reputation for voluntary disclosure in financial markets

GIETZMANN, M., A. J. OSTASZEWSKI, "The kind of silence: managing a reputation for voluntary disclosure in financial markets", *Annals of Finance*, 2023, vol. 19, no. 4, pp. 419-447

The Rise of Covenant-Lite Bond Contracting

GIETZMANN, M., H. ISIDRO, I. RAONIC, "The Rise of Covenant-Lite Bond Contracting", *Journal of Accounting Auditing & Finance*, 2023, vol. 38, no. 3, pp. 483-509

Blockchain and other distributed ledger technologies: Where is the accounting?

GIETZMANN, M., F. GROSSETTI, "Blockchain and other distributed ledger technologies: Where is the accounting?", *Journal of Accounting and Public Policy*, 2021, vol. 40, no. 5, pp. 106881

Show me the money-cut: Shareholder dividend suspensions and voluntary CEO pay cuts during the COVID pandemic

ALVES, D. L., M. GIETZMANN, B. N. JØRGENSEN, "Show me the money-cut: Shareholder dividend suspensions and voluntary CEO pay cuts during the COVID pandemic", *Journal of Accounting and Public Policy*, 2021, vol. 40, no. 6, pp. 106898

Goodwill valuations certified by independent experts: Bigger and cleaner impairments?

GIETZMANN, M., Y. WANG, "Goodwill valuations certified by independent experts: Bigger and cleaner impairments?", *Journal of Business Finance & Accounting*, 2020, vol. 47, no. 1-2, pp. 27-51

Vulture funds and the fresh start accounting value of firms emerging from bankruptcy

GIETZMANN, M., H. ISIDRO, I. RAONIC, "Vulture funds and the fresh start accounting value of firms emerging from bankruptcy", *Journal of Business Finance & Accounting*, 2018, vol. 45, no. 3-4, pp. 410-436

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 sound of silence: equilibrium filtering and optimal censoring in financial markets

GIETZMANN, M., A. J. OSTASZEWSKI, "The sound of silence: equilibrium filtering and optimal censoring in financial markets", *Advances in Applied Probability*, 2016, vol. 48, no. A, pp. 119-144

Learning from your investors: can the geographic composition of institutional investors affect the chance of success in international M&A deals

GIETZMANN, M., A. FAELTEN, V. VITKOVA, "Learning from your investors: can the geographic composition of institutional investors affect the chance of success in international M&A deals", *Journal of Management and Governance*, 2015, vol. 19, no. 1

Multi-firm voluntary disclosures for correlated operations

GIETZMANN, M. B., A. J. OSTASZEWSKI, "Multi-firm voluntary disclosures for correlated operations", *Annals of Finance*, 2014, vol. 10, no. 1, pp. 1-45

Naked m&a transactions: how the lack of local expertise in cross-border deals can negatively affect acquirer performance and how informed institutional investors can mitigate this effect

FAELTEN, A., M. B. GIETZMANN, V. VITKOVA, "Naked m&a transactions: how the lack of local expertise in cross-border deals can negatively affect acquirer performance and how informed institutional investors can mitigate this effect", *Journal of Business Finance & Accounting*, 2014, vol. 41, no. 3/4, pp. 469-506

Thinly traded growth stocks: a joint examination of transparency in communication and the trading platform

GIETZMANN, M. B., I. RAONIC, "Thinly traded growth stocks: a joint examination of transparency in communication and the trading platform", *European Accounting Review*, 2014, vol. 23, no. 2, pp. 257-289

Why managers with low forecast precision select high disclosure intensity: an equilibrium analysis

GIETZMANN, M. B., A. J. OSTASZEWSKI, "Why managers with low forecast precision select high disclosure intensity: an equilibrium analysis", *Review of Quantitative Finance and Accounting*, 2014, vol. 43, no. 1, pp. 121-153

Institutional investors' reaction to SEC concerns about IFRS and US GAAP reporting

GIETZMANN, M. B., H. ISIDRO, "Institutional investors' reaction to SEC concerns about IFRS and US GAAP reporting", *Journal of Business Finance & Accounting*, 2013, vol. 40, no. 7-8, pp. 796-841

Sell-side analyst bias when investment banks have privileged access to the board

CARAPETO, M., M. GIETZMANN, "Sell-side analyst bias when investment banks have privileged access to the board", *Financial Management*, 2011, pp. 757-784

Working Papers

The Sound of Silence: Equilibrium Filtering and Optimal Censoring in Financial Markets

GIETZMANN, M., A. J. OSTASZEWSKI - "The Sound of Silence: Equilibrium Filtering and Optimal Censoring in Financial Markets" - 2016

Proceedings/Presentations

Big Bath or Drip Feed : An Analysis of the Regulatory Effect of Comment Letters on CFO Turnover

GIETZMANN, M., A. MARRA, A. PETTINICCHIO, "Big Bath or Drip Feed : An Analysis of the Regulatory Effect of Comment Letters on CFO Turnover" in 11th Workshop on Corporate Governance - 27-28 October, 2014, St. Gallen, Switzerland