

# Moritz Hiemann

Assistant Professor



**Knowledge Group:** Accounting

**Research Domains:** Financial Accounting & Analysis

**Teaching Domains:**

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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.

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## Articles in Scholarly Journals

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

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

### **A Life Cycle Model of Firm Value**

HIEMANN, M., "A Life Cycle Model of Firm Value", Journal of Financial Reporting, 2022, vol. 7, no. 1, pp. 85-121

### **Earnings and Firm Value in the Presence of Real Options**

HIEMANN, M., "Earnings and Firm Value in the Presence of Real Options", The Accounting Review, 2020, vol. 95, no. 6, pp. 263-289

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## Contribution to Chapters, Books or Research Monographs

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

HIEMANN, M., S. REICHELSTEIN, "Transfer Pricing in Multinational Corporations: An Integrated Management- and Tax Perspective" in Fundamentals of International Transfer Pricing in Law and Economics., Wolfgang Schön, Kai A. Konrad (Eds.), Springer Berlin Heidelberg, pp. 3-18, 2012