

Tim Martens

Assistant Professor



Knowledge Group: Accounting

Research Domains: Management Control Systems

Teaching Domains:

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Biography

Tim Martens is an Assistant Professor in the Department of Accounting at Università Bocconi. Before joining Bocconi, he worked as an Assistant Professor in Accounting at Bayes Business School in London.

His research focuses on the area of non-traditional disclosure channels and non-traditional information intermediaries. The literature outlines disclosure channels (e.g., social media) and information intermediaries (e.g., financial statements) as essential tools to mitigate information asymmetries between firm insiders (e.g., managers) and firm outsiders (e.g., investors). These disclosure channels and information intermediaries have different characteristics (e.g., audience) and hence influence the behavior of firm insiders and firm outsiders in different ways. It is necessary to identify these disclosure channels and information intermediaries first in order to understand their characteristics. His research examines disclosure channels and information intermediaries that have not been identified as traditional disclosure channels or traditional information intermediaries yet. His articles have been published in the *Review of Accounting Studies* and in the *Journal of Accounting Research*.

He got a BSc in Economics from the University of Mannheim, an MSc in Economics from the University of Amsterdam, and a PhD in Accounting from the University of Mannheim. During his PhD he was a visiting PhD student at Tilburg University and Columbia University.

Articles in Scholarly Journals

The disclosure function of the U.S. patent system: evidence from the PTDL program and extreme snowfall

MARTENS, T., "The disclosure function of the U.S. patent system: evidence from the PTDL program and extreme snowfall", *Review of Accounting Studies*, 2023, vol. 28, no. 1, pp. 237–264

Analyst Coverage Overlaps and Interfirm Information Spillovers

MARTENS, T., C. J. SEXTROH, "Analyst Coverage Overlaps and Interfirm Information Spillovers", *Journal of Accounting Research*, 2021, vol. 59, no. 4, pp. 1425-1480