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Assistant Professor Católica Lisbon

Fani Kalogirou holds a Ph.D. in Accounting and Finance from Lancaster University. Before joining Católica-Lisbon she held research positions at Saïd Business School University of Oxford, Exeter Business School, the KPMG Financial Reporting Centre in ESSEC Business School and INTACCT research project – Lancaster University. Her research focuses on the role of accounting regulation, analysts, and firm disclosures in improving the efficiency of capital markets. Her current research examines the role of accounting in mitigating agency costs and information asymmetry between companies and external capital providers, but also within multinational business groups. She is also interested in the relation between characteristics of the labor market and firms' reporting practices, the accuracy of model-based credit ratings, and the effect of the market for corporate control on firms' accounting practices. All her projects aim to enhance our understanding of the role of accounting in mitigating market frictions, and in the process inform practitioners and accounting regulators about these issues. Fani is a fellow of the HE Academy and has 10 years of teaching experience on a variety of topics, degree levels, and academic institutions.

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## Publications

Paper

**Pension Deficits and Corporate Financial Policy: Does Accounting Transparency Matter?**

European Accounting Review, 2020