

MATTEO MERLO

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EDUCATION

University of Bologna – Alma Mater Studiorum

PhD student in Accounting 11/21 - present

Erasmus University Rotterdam

Visiting PhD student at Erasmus School of Economics 10/23 - 04/24

University of Bologna – Alma Mater Studiorum

M.Sc. in Economics and Accounting (major in accounting), cum laude 09/18 - 10/20

University of Roma Tre

B.Sc. in Economics and Business Administration 09/15 - 10/18

OTHER EDUCATIONAL INFORMATION

EIASM – EDEN Doctoral Seminar

Empirical Financial Accounting Research 10/22

Italian Econometric Association – Summer School

Textual analysis and machine learning with applications to economics and finance 07/22

RESEARCH

Interests: Real effects of accounting regulation, activist short-selling, information spillovers.

Publications:

- Mattei, M. M., Merlo, M., & Monaco, E. (2023). The Italian depreciation suspension policy during the COVID-19 pandemic: Consequences on private firms' borrowing capacity. *Accounting in Europe*, 20(2), 166-193.
- Tutino, M., & Merlo, M. (2019). Accounting fraud: A literature review. *Risk Governance and Control: Financial Markets & Institutions*, 9(1), 8-25.

Working Papers:

- The dark side of accounting flexibility: opaque firms' accounting choices during crises (coauthored with M.M. Mattei and E. Monaco)
- IFRS 9 effect on banks' lending behavior: Evidence from loan-level data (coauthored with A. Arfè, M.M. Mattei and P. Platikanova)
- Information spillovers from activist short-selling campaigns (solo-authored)

ACADEMIC CONFERENCES AND WORKSHOPS

2024: 19th EUFIN Conference (Bologna [scheduled]); 2024 JAAF Conference (Naples, presenter [scheduled]); FMARC 2024 (Cyprus, presenter [scheduled]); 2024 EAA Annual Congress (Bucharest, presenter and discussant [scheduled]); 2024 BAFA Annual Conference (Portsmouth, presenter); 7th Erasmus Accounting Workshop (Rotterdam); Erasmus University Rotterdam (Rotterdam, presenter)

2023: 18th EUFIN Workshop (Piraeus, presenter); Accounting Summer Camp Workshop (Padua); 13th Financial Reporting Workshop (Florence, presenter and discussant); 6th Management Control Workshop (Siena, presenter); 6th Erasmus Accounting Workshop (Rotterdam)

2022: 2022 SIDREA Annual conference (Lucca); 25th FRBC Annual Conference (Cagliari, presenter)

TEACHING EXPERIENCE

Erasmus University Rotterdam

Advanced Financial Accounting (B.S.), Prof. Pierk (Teaching Assistant)	2024
Bachelor Thesis supervision	2024-present

University of Bologna – Alma Mater Studiorum

Evaluation Methods for Enterprises (M.S.), Prof. Mattei (Teaching Assistant)	2021-present
Financial Analysis (B.S.), Prof. Dal Maso (Teaching Assistant)	2022-present
Accounting and Financial Statements (B.S.), Prof. Steccolini & Monaco (Teaching Assistant)	2022-present
Master Thesis supervision	2021-present

PROFESSIONAL SERVICE

Memberships: European Accounting Association; British Accounting and Finance Association.

Ad-hoc reviewer: International Review of Financial Analysis; Journal of Management and Governance; EAA Annual Congress (2024); AAA Annual Meeting (2024).

Conference Organization: 19th EUFIN workshop (Bologna).

Others: Organizer of the *Reading Group in Accounting, Banking and Finance* (University of Bologna).

LANGUAGE AND COMPUTER SKILLS

Languages: English (fluent); Italian (native).

Database: Bureau Van Dijk (i.e., Aida, Orbis, Zephyr) (Advanced); Datastream (Intermediary); WRDS (Intermediary).

Software: STATA (Advanced); Python (Basic); R (Basic); Office's packages (Advanced).

WORK EXPERIENCE

Veronesi & Partners Commercialisti Associati

Trainee Chartered Accountant and Statutory Auditor	2019-2021
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University of Bologna – Alma Mater Studiorum

Research Grant on “Accounting Fraud and Activist Short-selling”	Spring 2021
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PROFESSIONAL QUALIFICATIONS

Certified Public Accountant (Italy)	2021-present
Statutory Auditor (Italy)	2023-present