

Matteo Merlo

University of Bologna – Alma Mater Studiorum | Department of Management

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EDUCATION

University of Bologna – Alma Mater Studiorum

PhD student in Accounting

Advisors: Marco M. Mattei (Chair), Lorenzo Dal Maso, Luc Paugam

Bologna, IT

Nov. 2021 – Current

Erasmus University Rotterdam

Visiting PhD student at Erasmus School of Economics

Sponsor: Jochen Pierk

Rotterdam, NL

Oct. 2023 – Apr. 2024

University of Bologna – Alma Mater Studiorum

M.Sc. in Economics and Accounting (major in accounting), cum laude

Bologna, IT

Sep. 2018 – Oct. 2020

University of Roma Tre

B.Sc. in Economics and Business Administration

Rome, IT

Sep. 2015 – Oct. 2018

RESEARCH

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

Publications

“The Italian depreciation suspension policy during the COVID-19 pandemic: Consequences on private firms’ borrowing capacity”

with Marco M. Mattei & Eleonora Monaco, *Accounting in Europe* (2023), 20 (2): 166-193

Working Papers

“The dark side of accounting flexibility: firms’ opportunistic response to government aid policies in times of crisis”

with Seraina Anagnostopoulou, Marco M. Mattei & Eleonora Monaco

Status: R&R

“The economic effect of IFRS 9 on lending decisions: Evidence from loan-level data”

with Antonio Arfè, Marco M. Mattei & Petya Platikanova

Status: Under Review

“Information spillovers from activist short Selling: How auditors adjust industry risk assessments”

solo authored

Work in Progress

“Disclosure and Incorporation”

with Patricia Breuer & Jochen Pierk

CONFERENCES AND WORKSHOPS

2025	2025 EAA Doctoral Colloquium (Rome) ^P ; 2025 EAA Annual Congress (Rome) ^P ; 2025 EAR Conference (Paris); 5th Erasmus Accounting Workshop (Rotterdam)
2024	2024 JAM Conference (Rotterdam); 19th EUFIN Conference (Bologna); 2024 JAAF Conference (Naples) ^P ; ERC at the Accounting Summer Camp 2024 (Bozen) ^P ; FMARC 2024 (Cyprus) ^P ; 2024 EAA Annual Congress (Bucharest) ^{P,D} ; 2024 BAFA Annual Conference (Portsmouth) ^P ; 4th Erasmus Accounting Workshop (Rotterdam); Erasmus University Rotterdam (Rotterdam) ^P
2023	18th EUFIN Workshop (Piraeus) ^P ; Accounting Summer Camp 2023 (Padua); 13th Financial Reporting Workshop (Florence) ^{P,D} ; 6th Management Control Workshop (Siena) ^P ; 3th Erasmus Accounting Workshop (Rotterdam)
2022	2022 SIDREA Annual conference (Lucca); 25th FRBC Annual Conference (Cagliari) ^P

P = Presenter, *D* = Discussant

TEACHING EXPERIENCE

Erasmus University Rotterdam

Advanced Financial Accounting (BSc), Prof. Pierk (Teaching assistant, TA)	2024
Bachelor Thesis supervision	2024 – Current
Master Thesis supervision	2025 – Current

University of Bologna – Alma Mater Studiorum

Evaluation Methods for Enterprises (MSc), Prof. Mattei (TA)	2021 – Current
Financial Analysis (BSc), Prof. Dal Maso (TA)	2022 – Current
Accounting and Financial Statements (BSc), Prof. Steccolini & Monaco (TA)	2022 – 2024
Master Thesis supervision	2021 – Current

PROFESSIONAL SERVICE

Memberships:	European Accounting Association (EAA) British Accounting and Finance Association (BAFA) Italian Accounting Association (SIDREA)
Ad-hoc Reviewer:	European Accounting Review Accounting in Europe International Review of Financial Analysis Journal of Management and Governance EAA Annual Congress (2024, 2025) AAA Annual Meeting (2024)
Conference Organization:	19th EUFIN Conference (Bologna)
Others:	<i>Member</i> , ARC Team Events of the EAA (2024–Current) <i>Initiator and organizer</i> , Reading Group in Accounting, Banking and Finance (U of Bologna, 2023–2025)

OTHER EDUCATIONAL INFORMATION

EIASM — EDEN Doctoral Seminar	Milano, IT
Empirical Financial Accounting Research	Oct. 2022
Italian Econometric Association — Summer School	Perugia, IT
Textual analysis and machine learning with applications to economics and finance	Jul. 2022

WORK EXPERIENCE

Veronesi & Partners	Bologna, IT
Trainee CPA and Statutory Auditor	2019 – 2021
University of Bologna – Alma Mater Studiorum	Bologna, IT
Research Assistant on “Accounting Fraud and Activist Short-selling”	Spring 2021

OTHERS

Languages: English, Italian

Software: STATA, R, LaTeX, Office packages

Professional Qualifications: Certified Public Accountant (Italy), 2021 – Current
Statutory Auditor (Italy), 2023 – Current