

Antonio De Vito

Employment

- October 24, 2022 – *present* ◇ **Department of Management, University of Bologna**, Bologna (Italy), *Senior Assistant Professor of Accounting*
- September 1, 2018 – October 23, 2022 ◇ **IE Business School, IE University**, Madrid (Spain), *Assistant Professor of Accounting*

Education

- February, 2014 – August, 2018 ◇ **WHU – Otto Beisheim School of Management**, Vallendar (Germany)
Doctor of Business and Economics (*Summa cum laude*)
Major: Accounting, Finance, and Taxation
- September, 2010 – December, 2012 ◇ **Bocconi University**, Milan (Italy)
M.Sc. Business Administration and Law
- November, 2007 – October, 2010 ◇ **University of Salento**, Lecce (Italy)
B.Sc. Business Administration and Law (*Cum laude*)

Visiting Positions

- February, 2024 – March, 2024 ◇ **Department of Accounting, Auditing, and Law, NHH-Norwegian School of Economics, Bergen (Norway)**, *Visiting Senior Assistant Professor of Accounting*
- October, 2021 – November, 2021 ◇ **Faculty of Banking and Finance, Catholic University of Milan (Italy)**, *Visiting Assistant Professor of Accounting*
- January, 2016 – May, 2016 ◇ **Department of Accounting, UNC–Kenan Flagler Business School, Chapel Hill (North Carolina, USA)**, *Visiting Scholar*

Research Interests

- Primary ◇ Taxation
- Secondary ◇ Corporate Governance, Corporate Finance, Capital Markets
- Methodology ◇ Archival

Publications

Journal Articles

- 1 A. Alexander, A. De Vito, and L. Menicacci, "At what cost? environmental regulation and corporate cash holdings," *Finance Research Letters*, vol. 61, p. 104 960, 2024. [DOI: https://doi.org/10.1016/j.frl.2023.104960](https://doi.org/10.1016/j.frl.2023.104960).
- 2 A. De Vito, "Labor protection, tax planning, and capital investment: Evidence from small-sized enterprises," *Applied Economics Letters*, vol. 31, no. 4, pp. 330–337, 2024. [DOI: https://doi.org/10.1080/13504851.2022.2133891](https://doi.org/10.1080/13504851.2022.2133891).
- 3 A. De Vito, "Minority shareholders and tax avoidance," *Journal of Accounting and Public Policy*, vol. 44, p. 107 179, 2024. [DOI: https://doi.org/10.1016/j.jaccpubpol.2024.107179](https://doi.org/10.1016/j.jaccpubpol.2024.107179).
- 4 C. D'Augusta, A. De Vito, and F. Grossetti, "Words and numbers: A disagreement story from post-earnings announcement return and volume patterns," *Finance Research Letters*, vol. 54, p. 103 694, 2023. [DOI: https://doi.org/10.1016/j.frl.2023.103694](https://doi.org/10.1016/j.frl.2023.103694).
- 5 A. De Vito and M. Jacob, "The role of creditor protection in lending and tax avoidance," *Journal of Financial and Quantitative Analysis*, vol. 58, no. 5, pp. 2096–2130, 2023. [DOI: https://doi.org/10.1017/S0022109022001144](https://doi.org/10.1017/S0022109022001144).
- 6 A. De Vito, L. Pancotto, S. Perdichizzi, and A. Reghezza, "Don't go on holiday in august! market reaction to an unexpected windfall tax on banks," *Economics Letters*, vol. 233, p. 111 407, 2023. [DOI: https://doi.org/10.1016/j.econlet.2023.111407](https://doi.org/10.1016/j.econlet.2023.111407).
- 7 A. Alexander, A. De Vito, and M. Jacob, "Corporate tax reforms and tax-motivated profit shifting: Evidence from the eu," *Accounting and Business Research*, vol. 50, no. 4, pp. 309–341, 2020. [DOI: https://doi.org/10.1080/00014788.2020.1712649](https://doi.org/10.1080/00014788.2020.1712649).
- 8 A. De Vito and J.-P. Gómez, "Estimating the covid-19 cash crunch: Global evidence and policy," *Journal of Accounting and Public Policy*, vol. 39, no. 2, p. 106 741, 2020. [DOI: https://doi.org/10.1016/j.jaccpubpol.2020.106741](https://doi.org/10.1016/j.jaccpubpol.2020.106741).

Books and Chapters

- 1 A. De Vito and F. Grossetti, *Tax Avoidance Research: Exploring Networks and Dynamics of Global Academic Collaboration*. Cham: Springer, 2024, ISBN: 978-3-031-51764-8. [DOI: https://doi.org/10.1007/978-3-031-51765-5](https://doi.org/10.1007/978-3-031-51765-5).
- 2 A. De Vito, "A global minimum tax: An end to the multinationals 'racing to the bottom'?" In *Responsible Finance and Accounting. Performance and Profit for Better Business, Society and Planet*, Z. Adrián and T. Gamble, Eds., London: Routledge, 2023, ISBN: 9781032329185. [DOI: https://doi.org/10.4324/9781003317333](https://doi.org/10.4324/9781003317333).
- 3 A. De Vito, M. Glaum, and A. Haller, "Germany," in *The European Harmonization of National Accounting Rules. The Application of Directive 2013/34/EU in Europe*, A. Incollongo and A. Lionzo, Eds., Cham: Springer, 2023, ISBN: 978-3-031-42930-9. [DOI: https://doi.org/10.1007/978-3-031-42931-6_2](https://doi.org/10.1007/978-3-031-42931-6_2).

Teaching activity

University of Bologna

- ◇ 2022 – 2023, Course: International Taxation, Program: Master, Grade: 4.41/5.00.
- ◇ 2022 – 2023, Course: Financial Statement Analysis, Program: Bachelor, Grade: 4.37/5.00.

Teaching activity (continued)

IE University

- ◇ 2022 – 2023, Course: Financial Accounting, Program: Bachelor, Grade: 4.76/5.00.
- ◇ 2021 – 2022, Course: Business Tax Strategy, Program: MBA, Grade: 5.00/5.00.
- ◇ 2021 – 2022, Course: Seminar in Accounting, Program: PhD, Grade: 4.88/5.00.
- ◇ 2021 – 2022, Course: Financial Accounting, Program: Bachelor, Grade: 4.53/5.00.
- ◇ 2020 – 2021, Course: Seminar in Accounting, Program: PhD, Grade: 5.00/5.00.
- ◇ 2020 – 2021, Course: Financial Accounting, Program: Bachelor, Grade: 4.78/5.00.
- ◇ 2019 – 2020, Course: Financial Accounting, Program: Bachelor, Grade: 4.65/5.00.
- ◇ 2019 – 2020, Course: Financial Accounting, Program: Master, Grade: 5.00/5.00.
- ◇ 2018 – 2019, Course: Financial Accounting, Program: Master, Grade: 5.00/5.00.
- ◇ 2018 – 2019, Course: Financial Accounting, Program: Bachelor, Grade: 3.82/5.00.

Conference Presentations

- ◇ 2023 – 2024, SIDREA Conference on Financial Reporting – Naples (Italy), *Discussant*.
- ◇ 2022 – 2023, 45th European Accounting Association Congress – Helsinki (Finland), *Presenter*.
- ◇ 2022 – 2023, 13th Financial Reporting Workshop – Florence (Italy), *Discussant*.
- ◇ 2022 – 2023, SIDREA Conference on Financial Reporting – Padova (Italy), *Discussant*.
- ◇ 2021 – 2022, 1st WU Vienna Tax Camp – Vienna (Austria), *Presenter*.
- ◇ 2021 – 2022, 5th Accounting Summer Camp – Barcelona (Spain), *Discussant*.
- ◇ 2021 – 2022, 8th Berlin-Vallendar Tax Conference – Vallendar (Germany), *Presenter*.
- ◇ 2021 – 2022, XVI International Accounting Research Symposium – (Virtual), *Presenter*.
- ◇ 2020 – 2021, 28th Finance Forum – (Virtual), *Presenter*.
- ◇ 2020 – 2021, Journal of International Accounting Research – (Virtual), *Presenter*.
- ◇ 2020 – 2021, 1st European Accounting Association Virtual Conference – (Virtual), *Presenter*.
- ◇ 2019 – 2020, 6th Berlin-Vallendar Tax Conference – (Virtual), *Presenter*.
- ◇ 2018 – 2019, 27th Finance Forum – Madrid (Spain), *Presenter*.
- ◇ 2018 – 2019, 5th Berlin-Vallendar Tax Conference – Vallendar (Germany), *Discussant*.
- ◇ 2018 – 2019, 42nd European Accounting Association Congress – Paphos (Cyprus), *Presenter*.
- ◇ 2017 – 2018, 4th Berlin-Vallendar Tax Conference – Vallendar (Germany), *Discussant*.
- ◇ 2017 – 2018, 41st European Accounting Association Congress – Milan (Italy), *Presenter*.
- ◇ 2017 – 2018, European Accounting Association Talent Workshop – Madrid (Spain), *Presenter*.
- ◇ 2016 – 2017, 73rd International Institute of Public Finance Congress – Tokyo (Japan), *Presenter and Discussant*.

Invited Talks

- ◇ 2023 – 2024, Fondazione Bruno Kessler – Trento (Italy).
- ◇ 2022 – 2023, CUNEF University – Madrid (Spain).

Invited Talks (continued)

- ◇ 2020 – 2021, Pompeu Fabra University – Barcelona (Spain).
- ◇ 2020 – 2021, Luiss University – Rome (Italy).
- ◇ 2019 – 2020, University of Padova – Padova (Italy).
- ◇ 2019 – 2020, Free University of Bolzano – Bolzano (Italy).
- ◇ 2017 – 2018, IESEG School of Management – Paris (France).
- ◇ 2017 – 2018, University of Mannheim – Mannheim (Germany).
- ◇ 2017 – 2018, Erasmums School of Economics, Erasmus University – Rotterdam (Netherlands).

Research Grants

- September 1, 2022 – August 31, 2025 ◇ [**Team Member**] Project: ESG & Business, Funding Institution: Spanish Ministry of Science and Innovation, State Research Agency, and European Regional Development Fund, grant: PID2021-125359NB-I00 (€ 47,250).
- January 1, 2019 – December 31, 2021 ◇ [**Team Member**] Project: Within-firm pay inequality and firm performance, Funding Institution: Spanish Ministry of Economy and Competitiveness, State Research Agency, and European Regional Development Fund, grant: PGC2018-101745-A-100 (€ 36,421).
- January 1, 2019 – December 31, 2019 ◇ [**Principal Investigator**] Project: Taxing the digital economy, Funding Institution: Spanish Association of Savings Banks (FUNCAS) (€ 30,000).

Academic Honors

- 2021 – 2022 ◇ **Teaching Excellence Award**, IE Business School, IE University.
- 2020 – 2021 ◇ **Teaching Excellence Award**, IE Business School, IE University.
- 2019 – 2020 ◇ **Teaching Excellence Award**, IE Business School, IE University.
- 2015 – 2016 ◇ **ATA Doctoral Consortium Scholarship** to attend the 28th Annual American Taxation Association (ATA) Midyear Meeting held in Orlando (Florida, USA) on February 26-27, 2016.
- 2014 – 2015 ◇ **IIPF Doctoral School Scholarship** to attend the International Institute of Public Finance (IIPF) Doctoral School on Tax Systems held in Warsaw (Poland) on June 15-18, 2015.

Academic Service

- Co-guest Editor ◇ Accounting in Europe – Special issue on “Tax Policy” (2023 – *present*).
- Editorial Board Member ◇ Journal of International Accounting, Auditing, and Taxation (2021 – *present*), Accounting in Europe (2022 – *present*).
- Scientific Committee Member ◇ European Accounting Association Annual Congress (2021 – *present*).

Academic Service (continued)

- Virtual Activities Committee Member ◇ European Accounting Association (2024 – *present*).
- Organizing Committee Member ◇ 19th EUFIN – The Conference of Accounting in Europe (2023 – *present*).
- Organizer ◇ Symposium on "ESG and Firm Value: A Multi-Stakeholder Approach," sponsored by Meta Platforms Inc., at IE Business School, IE University (October 28, 2022).
- Reviewer ◇ British Journal of Management (2022 – *present*), European Accounting Review (2017 – *present*), Journal of Accounting, Auditing, and Finance (2024 – *present*), Accounting and Business Research (2016 – *present*), Journal of Accounting and Public Policy (2019 – *present*), Corporate Governance: An International Review (2023 – *present*), Financial Accountability & Management (2023 – *present*), Economics Letters (2024 – *present*), International Journal of Finance and Economics (2024 – *present*), International Review of Financial Analysis (2023 – *present*), International Tax and Public Finance (2024 – *present*), Emerging Markets Review (2019 – *present*), European Journal of Political Economy (2022 – *present*), Finance Research Letters (2023 – *present*), Applied Economics Letters (2019 – *present*).
- Department Services ◇ Executive Committee Member (2024 – *present*), Tutorship Selection Committee Member (2023 – *present*), Exchange Program (Erasmus) Selection Committee Member (2023 – *present*), Selection Committee Member for the M.Sc. Program in Accounting (2024 – *present*) Selection Committee Member for the Best Thesis Award - M.Sc. Program in Accounting (2024 – *present*).

Skills

- Languages ◇ English: Fluent (TOEFL iBT 99/120), Italian: Native, Spanish: Limited working proficiency.
- Coding ◇ Stata, \LaTeX ,
- Databases ◇ Compustat, Boardex, Amadeus, Orbis, Execucomp, IBFD Tax, Audit Analytics.
- Certifications ◇ Certified Public Accountant and Certified Auditor (Dottore Commercialista and Revisore Legale, Italy).

Miscellaneous Experience

- Media Coverage ◇ OECD, VoxEU, LSE Business Review, The Conversation, CincoDías El País, Oxford Business Law, COBS Insights, Via Sarfatti 25-Bocconi, Lavoce.info, Mint.