

Antonio De Vito

Education

- February, 2014 – August, 2018 ◇ WHU – Otto Beisheim School of Management, Vallendar (Germany)
Doctor (Dr. rer. pol.) 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*)

Employment

- October, 2025 – *present* ◇ Department of Management, University of Bologna, Bologna (Italy), *Associate Professor of Accounting and Taxation*
- October, 2022 – October, 2025 ◇ Department of Management, University of Bologna, Bologna (Italy), *Assistant Professor of Accounting and Taxation*
- September, 2018 – October, 2022 ◇ IE Business School, IE University, Madrid (Spain), *Assistant Professor of Accounting*

Visiting Positions

- September, 2025 – September, 2026 ◇ Department of Accounting, Bocconi University (Italy), *Adjunct Professor of Accounting*
- February, 2026 – March, 2026 ◇ Department of Business and Management Science, NHH-Norwegian School of Economics, Bergen (Norway), *Visiting Associate Professor of Accounting*
- January, 2025 – February, 2025 ◇ Department of Business and Management Science, NHH-Norwegian School of Economics, Bergen (Norway), *Visiting Assistant Professor of Accounting*
- October, 2024 – September, 2025 ◇ Faculty of Economics and Management, Free University of Bozen-Bolzano, Bolzano (Italy), *Adjunct Lecturer of Accounting*

Visiting Positions (continued)

- February, 2024 – March, 2024 ◇ Department of Accounting, Auditing, and Law, NHH-Norwegian School of Economics, Bergen (Norway), *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

- Research focus ◇ My research examines how tax policies, accounting rules, and regulation influence corporate behavior and, ultimately, the allocation of resources in the economy.
- Topics ◇ Taxation; Financial Accounting; Financial Management; Corporate Finance
- Methodology ◇ Archival Research

Publications

Main Referred Journal Articles

- 1 O. Bogachek, A. De Vito, P. Demeré, and F. Grossetti, “Using narrative disclosures to predict tax outcomes,” *Review of Accounting Studies*, vol. 31, pp. 374–412, 2026. [DOI: https://doi.org/10.1007/s11142-025-09914-3](https://doi.org/10.1007/s11142-025-09914-3).
- 2 A. De Vito, L. Hillmann, M. Jacob, and R. Vossebürger, “Do personal income taxes affect corporate-tax motivated profit shifting?” *Journal of Accounting and Economics*, vol. 79, p. 101758, 2025. [DOI: https://doi.org/10.1016/j.jacceco.2024.101758](https://doi.org/10.1016/j.jacceco.2024.101758).
- 3 A. De Vito, M. Jacob, D. Schindler, and G. Xu, “How do corporate tax hikes affect investment allocation within multinationals?” *Review of Finance*, vol. 29, no. 2, pp. 531–565, 2025. [DOI: https://doi.org/10.1093/rof/rfaf006](https://doi.org/10.1093/rof/rfaf006).
- 4 A. De Vito, “Minority shareholders and tax avoidance,” *Journal of Accounting and Public Policy*, vol. 44, p. 107179, 2024. [DOI: https://doi.org/10.1016/j.jaccpubpol.2024.107179](https://doi.org/10.1016/j.jaccpubpol.2024.107179).
- 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. 111407, 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. 106741, 2020. [DOI: https://doi.org/10.1016/j.jaccpubpol.2020.106741](https://doi.org/10.1016/j.jaccpubpol.2020.106741).

Other Referred 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. 104960, 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 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. 103694, 2023. [DOI: https://doi.org/10.1016/j.frl.2023.103694](https://doi.org/10.1016/j.frl.2023.103694).

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).

Working Papers

- 1 C. D'Augusta, A. De Vito, and F. Grossetti, "Tax-induced share repurchases and corporate investment during crisis," Working paper (Under review).
- 2 A. De Vito and J.-P. Gómez, "Within-firm pay inequality and firm performance," SSRN working paper. [DOI: http://dx.doi.org/10.2139/ssrn.4008989](http://dx.doi.org/10.2139/ssrn.4008989).
- 3 A. De Vito, B. Kagerer, C. Pancaro, and A. Reghezza, "Hidden weaknesses: The role of unrealized losses in monetary policy transmission," Working paper (Revising for 2nd round revision). [DOI: http://dx.doi.org/10.2139/ssrn.5558618](http://dx.doi.org/10.2139/ssrn.5558618).
- 4 A. De Vito, N. Pecoraro, and M. M. Mattei, "The impact of asset revaluation on corporate investment during crises," Working paper (Revising for 2nd round revision).

Teaching activity

University of Bologna & Bologna Business School

- ◇ 2025 – 2026, Financial Accounting (B.Sc.).
- ◇ 2024 – 2025, Strategic Accounting (M.Sc.).
- ◇ 2024 – 2025, International Taxation (M.Sc.).

Teaching activity (continued)

- ◇ 2024 – 2025, Financial Statement Analysis (B.Sc.).
- ◇ 2023 – 2024, International Taxation (M.Sc.).
- ◇ 2023 – 2024, Financial Statement Analysis (B.Sc.).
- ◇ 2022 – 2023, International Taxation (M.Sc.).
- ◇ 2022 – 2023, Financial Statement Analysis (B.Sc.).

Bocconi University

- ◇ 2025 – 2026, Introduction to Blockchain (B.Sc.).

NHH-Norwegian School of Economics

- ◇ 2025 – 2026, Introduction to Blockchain (B.Sc.).
- ◇ 2024 – 2025, Taxes and Business Strategy (M.Sc.).

Free University of Bolzano

- ◇ 2024 – 2025, Introduction to Accounting (B.Sc.).

IE University & IE Business School

- ◇ 2022 – 2023, Financial Accounting (B.Sc.).
- ◇ 2021 – 2022, Business Tax Strategy (MBA).
- ◇ 2021 – 2022, Seminar in Accounting (Ph.D.).
- ◇ 2021 – 2022, Financial Accounting (B.Sc.).
- ◇ 2020 – 2021, Seminar in Accounting (Ph.D.).
- ◇ 2020 – 2021, Financial Accounting (B.Sc.).
- ◇ 2019 – 2020, Financial Accounting (B.Sc.).
- ◇ 2019 – 2020, Financial Accounting (M.Sc.).
- ◇ 2018 – 2019, Financial Accounting (M.Sc.).
- ◇ 2018 – 2019, Financial Accounting (B.Sc.).

Conference Presentations

- ◇ 2024 – 2025, 2nd IESE Tax Conference – Barcelona (Spain), *Discussant*.
- ◇ 2024 – 2025, 47th European Accounting Association Congress – Rome (Italy), *Presenter*.
- ◇ 2024 – 2025, SIDREA Conference on Financial Reporting – Parma (Italy), *Presenter*.
- ◇ 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*.

Conference Presentations (continued)

- ◇ 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 Seminars

- ◇ 2024 – 2025, NHH-Norwegian School of Economics – Bergen (Norway).
- ◇ 2023 – 2024, European Central Bank – Frankfurt (Germany).
- ◇ 2023 – 2024, NHH-Norwegian School of Economics – Bergen (Norway).
- ◇ 2023 – 2024, Fondazione Bruno Kessler – Trento (Italy).
- ◇ 2022 – 2023, CUNEF University – Madrid (Spain).
- ◇ 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, Erasmus School of Economics, Erasmus University – Rotterdam (Netherlands).

Research Grants

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| September, 2022 – August, 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, 2019 – December, 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). |

Research Grants (continued)

January, 2019 – December, 2019 ♦ [Principal Investigator] Project: Taxing the digital economy, Funding Institution: Spanish Association of Savings Banks (FUNCAS) (€ 30,000).

Academic Honors

- 2025 – 2026 ♦ *Best Reviewer Award*, Hawaii Accounting Research Conference (HARC) 2026.
- 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

- Associate Editor ♦ *Accounting in Europe* (2026 – *present*).
- Co-guest Editor ♦ *Accounting in Europe* – Special issue on “Tax Policy” (2023 – 2025).
- 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*).
- Organizing Committee Member ♦ *19th EUFIN – The Conference of Accounting in Europe* (2023–2024).
- 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).

Academic Service (continued)

- Reviewer ◇ British Journal of Management (2022 – *present*), European Accounting Review (2017 – *present*), Journal of Accounting, Auditing and Finance (2024 – *present*), Accounting Horizons (2025 – *present*), Accounting and Business Research (2016 – *present*), Journal of Accounting and Public Policy (2019 – *present*), British Accounting Review (2025 – *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*), European Financial Management (2025 – *present*), International Tax and Public Finance (2024 – *present*), Journal of Management Control (2024 – *present*), Journal of Economics and Business (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*) Member of the Selection Committee for the Best Thesis Award - M.Sc. Program in Accounting (2024 – *present*).

General 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 ◇ VoxEU, LSE Business Review, The Conversation, CincoDías El País, Oxford Business Law, COBS Insights, Via Sarfatti 25-Bocconi, Lavoce.info, Mint, Südtiroler Wirtschaftszeitung (SWZ)