Moritz Hiemann

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Education

Ph.D. in Accounting, Stanford University, Graduate School of Business 2013
B.S. in Business Administration, Babson College 2005

Work Experience

Assistant Professor in Accounting, Columbia Business School since 2013

Senior Auditor, Ernst & Young LLP 2005-2008
Certified Public Accountant (Massachusetts)

Publications

"Transfer Pricing in Multinational Corporations: An Integrated Management- and Tax Perspective." (with Stefan Reichelstein) *Fundamentals of International Transfer Pricing in Law and Economics*. Eds. W. Schön and K. Konrad. Heidelberg: Springer-Verlag Berlin Heidelberg, 2012. 3-18. (also published in abridged form as "The Dual Role of Transfer Prices in Multinational Firms: Divisional Performance Measurement and Tax Optimization" in *The European Financial Review*, October 2012.)

Working Papers

"Accounting Rules for Debt Covenants." (under review)

"The Diversification Discount: Fundamentals or Accounting Rules?" with Maureen McNichols and Stefan Reichelstein. (work-in-progress)

Research Interests

Agency theory, debt contracts, information economics, financial reporting and valuation analysis, incentives and contracting

Teaching Experience

Financial Accounting (MBA core course), Columbia University	2014
Teaching Assistant, Managerial Accounting, Stanford University	2009-2012
Teaching Assistant, Event-driven Investing, Stanford University	2010

Teaching Interests

Financial and managerial accounting

Presentations

University of California, Berkeley, 2013
Carnegie Mellon University, 2013
Columbia University, 2013
Northwestern University, 2013
University of Minnesota, 2013
Dartmouth College, 2013

Conferences Attended

Burton Workshop, Columbia University, 2013
Accounting Mini Conference, Carnegie Mellon University, 2013
Stanford University Summer Camp, 2009-2013
RAST Conference, University of California, Berkeley, 2012
AAA Doctoral Consortium, Tahoe City, 2012
Analytical Research in Accounting Conference, University of Texas at Austin, 2012

Professional Service

Reviewer, FARS Midyear Conference, 2013.

Outside Activities

None.