

Moritz Hiemann

Columbia University, 3022 Broadway, New York, NY, 10027

Email: mh3338@columbia.edu

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

“Accrual Accounting and Periodicity in Performance Measurement.”

“Accounting Rules for Debt Covenants.”

“Covenants, Interest Rates, and the Cost of Debt.”

“Investment Kernels and Firm Value.”

“Earnings and Firm Value in the Presence of Real Options.”

“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; real options

Teaching Experience

Financial Accounting (MBA core course), Columbia University	2014-2018
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; Burton Workshop (Columbia University), 2014, 2016, 2017; Accounting Research Workshop (Universität Zürich), 2015; SOAR Accounting Symposium (Singapore Management University), 2015; Baruch College, 2016; EIASM Workshop on Accounting and Economics, 2016, 2018; Utah Winter Accounting Conference, 2017; AAA Annual Meeting, 2017; Rutgers University, 2018; Dartmouth Accounting Conference, 2018

Conferences Attended

Burton Workshop, Columbia University, 2013-2017; Accounting Mini Conference, Carnegie Mellon University, 2013-2015, 2017-2018; Stanford University Summer Camp, 2009-2014; RAST Conference, University of California, Berkeley, 2012; AAA Doctoral Consortium, Tahoe City, 2012; Analytical Research in Accounting Conference, University of Texas at Austin, 2012; Dartmouth Accounting Research Conference, 2015, 2018; EIASM Conference on New Directions in Management Accounting, 2016, 2018; EIASM Workshop on Accounting and Economics, 2016, 2018

Professional Service

Reviewer: The Accounting Review; Review of Accounting Studies; The Review of Finance; Contemporary Accounting Research

Outside Activities

None.