

Gabriel Pündrich

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ACADEMIC EMPLOYMENT

- **University of Florida** Gainesville, FL
Assistant Professor of Accounting 2020 – Present
 - **Research Areas:** Intersection of AI and accounting, using computer engineering techniques to investigate equity and municipal markets, specifically regarding disclosure, rating agencies, litigation risk, and strategic valuations.
 - **Teaching:** Data Analytics for Accounting (Graduate); Business Process and Accounting Information Systems (Undergraduate);
 - **Service:** AI Curriculum task force for Professional MBA and MS in Management.
- **Bocconi University** Milan, Italy
Assistant Professor of Accounting 2015 – 2019
 - **Teaching:** Big data for business decisions, accounting and financial statement analysis, auditing, and blockchain.
 - **Service:** Director of Accounting Module 1 (655 students across 7 classes); Big Data Symposium Chair, EAA 2018; Department Board Secretary.
- **University of Technology Sydney (UTS)** Sydney, Australia
Tutor & Research Assistant 2010 – 2013
 - **Teaching:** Accounting for Business Decisions A and B.

OTHER ACADEMIC & PROFESSIONAL POSITIONS

- **Research Affiliate:** Massachusetts Institute of Technology (MIT), 2020–2024.
 - **Visiting Scholar:** London Business School (2019); MIT (2019).
 - **Guest Lecturer:** Harvard Business School (2019).
 - **Visiting Scholar:** Queensland University of Technology (2020).
 - **Post-doctoral Fellow:** Bocconi University (2014 – 2015).
 - **Visiting Scholar:** University of Iowa, Tippie College of Business (2012).
- **Industry Experience** Brazil and Italy
Computer Engineer and Consultant 2002 – 2008
 - **R&D Projects:** Business intelligence and fintech projects involving Motorola and Telefónica España consortium (UFRGS), Innalogics, Parks SA (PUCRS), Perto SA, and Reply IT.

EDUCATION

- **University of Technology Sydney (UTS)** Sydney, Australia
Ph.D. in Accounting Jan. 2010 – Jun. 2014
- **Politecnico di Milano** Milan, Italy
M.Sc. in Computer Engineering (Business Intelligence focus) Oct. 2007 – Jul. 2009
- **Pontifícia Universidade Católica do Rio Grande do Sul (PUCRS)** Porto Alegre, Brazil
B.Sc. in Computer Engineering Jan. 2002 – Aug. 2007
- **Massachusetts Institute of Technology (MIT)** Cambridge, MA
Ph.D. Method Class 15.539 (single course) 2019

SELECTED PUBLICATIONS

- **Grammatical Violations and Financial Reporting Quality:** with Blake Canziani and Jacquelyn Gillette. Forthcoming at *Auditing: A Journal of Practice & Theory*.
- **The Relation Between Conditional Conservatism and Managerial Herding: Evidence from M&A Waves:** with Claudia Imperatore. *Accounting and Business Research*, 2025.
- **Litigation Risk and Strategic M&A Valuations:** with Claudia Imperatore, Rodrigo Verdi, and Ben Yost. *Journal of Accounting and Economics*, 2024.
- **The Decision-Usefulness of ASC 606 Revenue Disaggregation:** with Lisa Hinson and Mark Zakota. *The Accounting Review*, 2024.
- **Conflicts of Interest in Issuer-Paid Credit Ratings:** with Sam Bonsall, Jacquelyn Gillette, and Eric So. *Journal of Accounting and Economics*, 2024.
- **Managing Expectations through Budgetary Slack:** with Zahn Bozanic and Andrew Ferguson. *European Accounting Review*, 2024.
- **The Market Value of Cash and the Creation of High-Governance Listings of Voluntary Adoption:** with Aviner Manoel and Marcelo Botelho Costa da Moraes. *Corporate Governance: An International Review*, 2022.
- **Corporate Bankruptcy and Directors' Reputation: An Empirical Analysis of the Effects on Public Debt Contracts:** with Stefano Gatti and Mariya Ivanova. *Journal of Accounting, Auditing & Finance*, 2021.
- **Factors Affecting the Value-Relevance of Capitalized Exploration and Evaluation Expenditure Under IFRS 6:** with Andrew Ferguson and Stephen Kean. *Journal of Accounting, Auditing & Finance*, 2020.
- **Does Industry Specialist Assurance of Non-Financial Information Matter to Investors?:** with Andrew Ferguson. *Auditing: A Journal of Practice & Theory*, 2015.
- **Auditor Industry Specialization, Service Bundling, and Partner Effects in a Mining-Dominated City:** with Andrew Ferguson and Raftery. *Auditing: A Journal of Practice & Theory*, 2014.

OTHER PUBLICATIONS

- **Audit Quality and the Cost of Debt in Private Firms: Evidence from the Brazilian Sugarcane Industry:** with Manoel, Moraes, and Santos. *International Food and Agribusiness Management Review*, 2022.
- **Audit Quality and the Market Value of Cash: The Role Played by the Big 4 Auditor in Latin America:** with Aviner Augusto Silva Manoel, Marcelo Botelho, and Eloisa Perez-de Toledo. *Review of Quantitative Finance and Accounting*, 2025.

WORKING PAPERS

- **Regulating Financial Advice: Evidence from the Municipal Bond Market:** with Jacquelyn Gillette and Ari Yezegel. Revise & resubmit at *The Accounting Review*.
- **Do Firms Persist Together?:** with Zahn Bozanic and Paul Fischer. Persistence of macroeconomic, industry, and firm-specific earnings components.
- **Are SEC Regulations Exogenous? Evidence from the Rulemaking Process:** with Chuck Downing and Gabriel Voelcker.
- **How Accounting Classifications Shape Banks' Interest-Rate Forecasts:** with Francesco Grazioli.

EARLY STAGE PROJECTS

- **Disclosures and Misconduct in the Financial Advisory Industry:** with Kyoungwon Kim and Brian Miller.
- **When Firms Win, Do Citizens Pay? Evidence from Local Tax Incentives:** with Scott Rane and Jaden Smith.

TEACHING EXPERIENCE

- **University of Florida** Gainesville, FL
Courses Taught 2020 – Present
- **Graduate:** ACG6841 Data Analytics for Accounting;
 - **Undergraduate:** ACG3401 Business Process and Accounting Information Systems.
 - **Doctoral:** AI for Accounting Research. Natural Language Processing Applied to Accounting Research (Ph.D. program).
 - **Advising:** Senior Project Advisor for Algorithmic Trading Prototype at CIS4914 Senior Design (Computer Science).

- Harvard Business School** Boston, MA
• *Data Analytics for Accounting Research (Ph.D.)* 2018 – 2019
- Massachusetts Institute of Technology (MIT)** Cambridge, MA
• *Data Analytics for Accounting Research (Ph.D.)* 2018 – 2019
- Bocconi University** Milan, Italy
• *Undergraduate and Graduate Courses* 2015 – 2019
 - **Courses:** Big Data for Business Decisions; Introduction to Blockchain; Accounting and Financial Statement Analysis (including Political Science track); Auditing.
- University of Technology Sydney (UTS)** Sydney, Australia
• *Accounting for Business Decisions A & B* 2010 – 2013

PROFESSIONAL SERVICE

- Editorial Roles**
- Ad hoc Reviewer**
 - **Journals:** Journal of Accounting and Economics, Journal of Accounting Research, The Accounting Review, Contemporary Accounting Research, European Accounting Review, Journal of Business Finance & Accounting, Journal of Accounting, Auditing & Finance, Journal of Accounting and Public Policy, Journal of Management and Governance, Applied Economics, Journal of Contemporary Accounting and Economics, Brazilian Review of Finance.
 - **Conferences:** FARS Midyear Meeting, International Accounting Section Midyear Meeting, HARC, MIT Asia Conference in Accounting, European Accounting Association (Scientific Committee), and others.
- Administrative & Mentoring**
 - **Leadership:** Chair, Big Data Symposium at EAA 2018; Organization Committee Member, EAA 2018; Secretary of Board, Accounting Department (Bocconi), 2015–2016.
 - **Mentoring:** Mentor at UF Innovate — Accelerate's Elite Mentor Program; Senior Project Advisor for CIS4914 (2023, 2024); Advisor for Fire Neural Network for GatorX Team XPrize-Wildfires Competition.

SELECTED PRESENTATIONS & INVITED TALKS

- **2025:** **Presenter** at Hawaii Accounting Research Conference; University of Notre Dame; Brazilian Research Workshop. **Panelist** at Data & Artificial Intelligence SYmpoium; VI Jornadas Internacionais de Investigaçāo em Relato.
- **2024:** **Presenter** at Cagliari University; Dartmouth; UFPB; FEA-USP; The University of Texas Rio Grande Valley; **Panelist** at CFC (Brazil's National Accounting Council);
- **2023:** **Presenter** at European Accounting Review Conference (Spain); Deakin University (Australia); EM Strasbourg (France); Elsevier Finance Conference (Rio de Janeiro); University of Florida; University of Alabama.
- **2022:** **Presenter** at FARS; Florida Accounting Symposium; Keynote on Data Analytics at UFSC (Brazil); Southern Finance Association; BAR (Brazilian Accounting Research).
- **2021:** **Presenter** at ESADE and Pompeu Fabra University (Spain); Universidade de São Paulo (Brazil); Unisinos University (Brazil); Florida Accounting Symposium.
- **2020:** **Presenter** at Florida State University; FARS; Deakin University (Australia); Queensland University of Technology (Australia); Northeastern University; University of Florida; ANPCONT (Keynote, Brazil); AFAANZ (Keynote).
- **2019:** **Presenter** at MIT; Boston College; HEC Lausanne; University of Iowa; AAA; **Panelist** at IAS Conference; **Keynote** at USP International Accountancy Conference.
- **2018:** **Presenter** at Queensland University of Technology; JAAF Conference (Korea); UTS Australian Summer Accounting Conference.
- **2017:** **Presenter** at Bolzano Accounting Summer Camp (Italy); **Keynote** at ANPCONT.

- **2016:** Presenter at American Accounting Association; EAA (Netherlands); FARS.
- **Earlier:** Presenter at Bocconi University; Louvain School of Management (Belgium); Universidade de São Paulo; BAFA (UK); UTS; AFAANZ; University of Iowa; World Finance Conference (Brazil); Financial Markets & Corporate Governance Conference (Australia); Finance and Corporate Governance Ph.D. Symposium.

CONFERENCES ATTENDED

- **2026 - Forthcoming:** ASU; Dartmouth.
- **2025:** Yale Municipal Markets Conference; Texas A&M Accounting Research Conference; RAST Conference (Forthcoming).

SCHOLARSHIPS & AWARDS

- **Excellence Awards for Assistant Professors:** Nominated by Fisher School of Accounting Director, 2025.
- **Young Researcher Grant:** Bocconi University, 2016.
- **School of Accounting Doctoral Scholarship:** University of Technology Sydney, 2010–2014.
- **ICE-Unioncamere Merit Scholarship:** Politecnico di Milano, 2007–2008.

MEDIA & POLICY IMPACT

- **Harvard Law School Forum on Corporate Governance (2024):** Article featuring “Litigation Risk and Strategic M&A Valuation”.
- **US House of Representatives Committee on Financial Services (2022):** Committee memorandum citing “Conflicts of Interest in Subscriber-Paid Credit Ratings” (with Bonsall, Gillette, and So).
- **MIT Sloan Ideas Made to Matter (2021):** “3 Hidden Forces Driving the M&A Market” discussing my research on M&A valuations.
- **Duke FinReg Blog (2021):** “The Strategic Choice of Peers in M&A Valuations” coverage.
- **Other Media:** Corriere della Sera Snack News; Via Sarfatti 25 Magazine; Bocconi Knowledge; Bocconi People; YouTube features on big data, privacy, and technology in accounting.