

GIORGIO GOTTI, Ph.D.

October 2024

Dean

*Robert C. Vackar College of Business and Entrepreneurship
University of Texas Rio Grande Valley (UTRGV)*

Accomplished academic leader and Chartered Accountant with extensive experience in international research, financial accounting, ethics, and governance. Proven track record in enhancing educational programs, expanding global partnerships, and contributing to international accounting research and education.

Google scholar: <https://scholar.google.com/citations?user=qp-QYZUAAAAJ&hl=en>

ORCID: <https://orcid.org/0000-0001-8662-1710>

LinkedIn: <https://www.linkedin.com/in/giorgiogotti/>

Academic Appointments

Dean, RCVCOBE – UTRGV	May 2024 – Present
Interim Dean, RCVCOBE – UTRGV	August 2023 – April 2024
Acting Dean, RCVCOBE – UTRGV	July 2023
<ul style="list-style-type: none"><i>Expanded global partnerships, study abroad programs, and students' engagement</i><i>Increased student enrollment by 13% from fall 2023 to 2024 through innovative curriculum development and outreach</i>	
Director of the School of Accountancy, RCVCOBE – UTRGV	2021 – June 2023
<ul style="list-style-type: none"><i>Expanded students organizations and enrollment in programs through curriculum development</i>	
Professor of Accounting, RCVCOBE – UTRGV	July 2021 – Present
Professor of Accounting – University of Texas at El Paso	2020 – 2021
Dr. Gary J. Mann Family Distinguished Professor of Accounting – University of Texas at El Paso	2018 – 2021
Chairperson, Department of Accounting and Information Systems – University of Texas at El Paso	2015 – 2021
Associate Professor of Accounting – University of Texas at El Paso	2014 – 2020
Assistant Professor of Accounting – University of Texas at El Paso	2011 – 2014
Assistant Professor of Accounting – University of Massachusetts Boston	2007 – 2011
Visiting Senior Research Scholar Fellow – Ca' Foscari Univ. of Venice (Italy)	Jan. – Dec. 2019
Visiting Researcher – Ca' Foscari Univ. of Venice (Italy)	Summer 2015
Visiting Professor – University of Verona (Italy)	June 2010 and 2014

Education

Doctor of Philosophy	University of Tennessee, Knoxville. Major: Accounting
Master of Accountancy	University of Tennessee, Knoxville. Concentration: Info Systems
Bachelor of Science (Laurea)	Bocconi University, Milan (Italy). Major: Economics

University of Texas Rio Grande Valley – Robert C. Vackar College of Business & Entrepreneurship

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Office: +1 (956) 665-3315 – Cell: +1 (617) 447-7105

E-mail: giorgio.gotti@utrgv.edu

Education – Other

Fall 2004

Doctoral Visiting Scholar – Bocconi University, Milan (Italy)

March 2004

Workshop “Earnings Management: Causes and Consequences” –
London School of Economics, London (UK)

Professional Experiences and Certifications

1998 - 2002 Chartered Accountant (*Dottore Commercialista*) and Statutory Auditor (*Revisore Contabile*)
with Comma10, CPA and Law Firm – Milan (Italy)

1996 - 1998 Lieutenant – Italian Navy

Service and Professional Activities

American Accounting Association

2024 – 2027 Membership Advisory Committee Member

2023 – 2024 At-Large Council Member

2023 – 2024 Council Committee on Awards Committee Member

2020 – 2023 Board of Directors: Director – Focusing on International

2020 – 2023 Global Engagement Committee Co-Chair

2015 – 2018 New Faculty Consortium Planning Committee Member

2015 – 2016 Global Engagement Committee Member

European Accounting Association (EAA)

2020 – 2025 Scientific Committee Member for EAA Annual Congress

2016 – 2018 Scientific Committee Member for EAA Annual Congress

UTEP

2019 – 2021 Member – UTEP Internal Auditing Committee

2016, 2017, 2019, 2020 Ph.D. Coordinator Accounting Area

2019 Chair – Provost Endowments’ Review Committee

2018 Acting Chair – Provost Endowments’ Review Committee

Journal of International Accounting Research (JIAR)

2019 JIAR Annual Conference Doctoral Symposium – Break-Out Session Leader

2018 JIAR Annual Conference Organizing Committee

American Accounting Association – International Accounting Section

2022 Midyear Meeting - Senior Faculty at Mentoring Breakfast (virtual)

2022 PhD and New Faculty Consortium – Panelist and Senior Faculty Leader

2022, 2021, and 2020 Chair, Ian Hague IAS Outstanding Service Award Committee

2020 Midyear Meeting – Senior Faculty at Mentoring Breakfast

2016 – 2017 Past-President

2015 – 2016 President

2014 – 2015 President-Elect and Vice-President Academic

2012 – 2014 Executive Committee – Treasurer

2012 and 2011 AAA Commons Editorial Board Member, IT Committee Chair and
Webmaster

2011 Midyear Meeting – Chair of the Program Committee

Ph.D. Committee

Chair

Jangho Gil (Financial Accounting, Dept. of Accounting, UTEP) 2020

Md Hasan (Financial Accounting, Dept. of Accounting, UTEP) 2019

Gao Xiang (Financial Accounting, Dept. of Accounting, UTEP) 2018
Hong K. Duong (Financial Accounting, Dept. of Accounting, UTEP) 2016
Chu Chen (Financial Accounting, Dept. of Accounting, UTEP) 2014

Co-Chair

Jorge Luiz de Santana Junior (Financial Accounting, University of Sao Paulo), 2024
Fuzhao Zhou (Financial Accounting, Dept. of Accounting, UTEP) 2020
Wu Qifeng (Financial Accounting, Dept. of Accounting, UTEP) 2020
Elizabeth Devos (Financial Accounting, Dept. of Accounting, UTEP) 2014

Committee Member

Toufiq Nazrul (Accounting, Dept. of Accounting, UTEP) 2024
Sedat Erdogan (Accounting, Dept. of Accounting, UTEP) 2023
Michael E. Abrokwah (Finance, Dept. of Finance, UTEP) 2020
Tahsina Haque Simu (Finance, Dept. of Finance, UTEP) 2020
Emmanuel Joseph Sequeira (Finance, Dept. of Finance, UTEP) 2020
Renato Gurgel (Financial Accounting, University Federal RGN, Natal, Brazil) 2018
Alan Gois (Financial Accounting, University of Sao Paulo, Brazil) 2017
Sayan Sarkar (Corporate Finance, Dept. of Finance, UTEP) 2016
Ankita Singhvi (Financial Accounting, Dept. of Accounting, UTEP) 2014

University of Sao Paulo – International Conference in Accounting – Sao Paulo (Brazil)

2017 III PhD Symposium - International Organizing Committee Member
2016 Plenary Speaker

University of Verona – Italy

2017 – 2020. Teaching Committee PhD School in Economics and Management

United Way of El Paso Young Leaders Society (UWYLS)

2012 – 2014 Executive Committee, Treasurer
2011 – 2013 Board member

Peer-Reviewed Publications

Published 25+ peer-reviewed articles in leading journals, with about 1,000 citations, h-index 12, i10-index 15.

G. Gotti (2024) “Discussion of “Rethinking the academic accounting research model.” Financial Reporting. <https://doi.org/10.3280/fr2024-001002>

J. Liu, R. Perez, G. Gotti, X. Yin. (2024) “The Impact of Joint Risk Disclosure on Auditor Liability: Evidence from China.” Journal of International Accounting Research. <https://doi.org/10.2308/JIAR-2022-031>

Kang, T., M. Wolfe, G. Gotti, Y.K. Yoo. (2023) “Corporate Codes of Ethics and Cash Holdings: International Evidence.” Accounting & Finance. <https://doi.org/10.1111/acfi.13042>

Hasan, MD, MD S. Hossain, G. Gotti. (2022) “Product Market Competition and Earnings Management: The role of Managerial Ability.” Review of Accounting & Finance. Vol 21, No. 5 Nov 2022, pp. 486-511. <https://doi.org/10.1108/raf-06-2021-0169>

Duong, K., G. Gotti, M. Stein, A. Chen (2022). "Code of Ethics Quality and Audit Fees." *Journal of Accounting and Public Policy*. Available online July 20, 2022. <https://doi.org/10.1016/j.jaccpubpol.2022.107001>

Duong, K., M. Fasan, G. Gotti (2021). "Living up to your codes? Corporate codes of ethics and the cost of equity capital." *Management Decision*. Vol. 60 No. 13, pp. 1-24. <https://doi.org/10.1108/MD-11-2020-1486>

Gotti, G., S. Roberts, M. Fasan, C. Robertson (2021). "Language in Economics and Accounting Research: The Role of Linguistic History." *The International Journal of Accounting*. Vol. 56, No. 3 (2021) 20150015. <https://dx.doi.org/10.1142/S1094406021500153>

Florio, C., G. Gotti, R. Stacchezzini (2021). "New Challenges in Reporting on Corporate Governance." *Journal of Management and Governance*. 25, 1-5 (2021). <https://doi.org/10.1007/s10997-020-09552-8>

Gotti, G., M. Fasan (2020). "International Accounting Research: The Italian Context." *Journal of International Accounting Research*. 19 (1), 73-83. <https://doi.org/10.2308/jiar-18-080>

Gordon, E. A., G. Gotti, J. Ho, A. Mora, and R.D. Morris (2019). "Where is International Accounting Research Going? Issues Needing Further Investigation." *Journal of International Accounting, Auditing & Taxation*. 37 (Dec. 2019), 100286. <https://doi.org/10.1016/j.intaccaudtax.2019.100286>

Gotti, G., P. Hills (2019). "Accounting PhD Programs in the United States." *Journal of Education and Research in Accounting*, Brazilian Academy of Accounting. 13(1). <https://doi.org/10.17524/repec.v13i1.2211>

Lima, G., V. Lima, G. Gotti (2018). "Effects of the adoption of IFRS on the credit market: Evidence from Brazil." *The International Journal of Accounting*. Vol. 53-2. 77-101. <http://dx.doi.org/10.1016/j.intacc.2018.04.001>

Chen, C., G. Gotti, T. Kang, M. Wolfe (2018). "Corporate Codes of Ethics, National Culture, and Earnings Discretion: International Evidence." *Journal of Business Ethics*. Vol. 151-1. 141-163, <http://dx.doi.org/10.1007/s10551-016-3210-y>

Duong, H.K., M. Schuldt, G. Gotti (2018). "Investor Sentiment and Timing Loss Recognition." *Review of Accounting and Finance*. Vol. 17 Issue: 3, pp. 383-404, <http://dx.doi.org/10.1108/RAF-07-2016-0104>. (2019 Highly Commended Paper Award from Emerald Publishing)

Gotti, G. (2016). "Discussion of Segment Disclosure Quantity and Quality under IFRS 8: Determinants and the Effect of Financial Analysts' Earnings Forecast Errors." *The International Journal of Accounting*. Vol. 51-4. 462-463. <http://dx.doi.org/10.1016/j.intacc.2016.10.007>

Chen, C., G. Gotti, D. Herrmann, K. Schumann (2016). "Earnings Quality of Foreign vs. U.S. Reverse Mergers: Geographical Location or Firm-Level Incentives?" *Journal of International Accounting Research*, Vol. 15, No. 1, 49-66. <http://dx.doi.org/10.2308/jiar-51160>

Corbella, S., C. Florio, G. Gotti, S. Mastrolia (2015). "Audit Firm Rotation, Audit Fees and Audit Quality: The Experience of Italian Public Companies" *Journal of International Accounting, Auditing, and Taxation*, Vol. 25. 46-66. <http://dx.doi.org/10.1016/j.intaccaudtax.2015.10.003>

Gotti, G. and S. Mastrolia (2014). "Reply to the Discussion of Cost of Capital and Liquidity of Foreign Private Issuers Exempted from Filing with the SEC: Information Risk Effect or Earning Quality Effect? It Depends." The International Journal of Accounting. Vol. 49-2. 226-230. <http://dx.doi.org/10.1016/j.intacc.2014.04.009>

Gotti, G. and S. Mastrolia (2014). "Cost of Capital for Foreign Private Issuers: Information Risk Effect or Earning Quality Effect? It Depends." The International Journal of Accounting. Vol. 49-2. 190-220, <http://dx.doi.org/10.1016/j.intacc.2014.04.007>

Behn, B., G. Gotti, D. Herrmann, T. Kang (2013). "Classification Shifting in an International Setting: Investor Protection and Financial Analysts Monitoring." Journal of International Accounting Research. Vol. 12-2). 27-50. <http://dx.doi.org/10.2308/jiar-50439>

Salter, S., T. Kang, G. Gotti, T. Douplik (2013). "The Role of Social Values, Accounting Values and Institutions in Determining Accounting Conservatism." Management International Review. 53- 4). 607-632. <http://dx.doi.org/10.1007/s11575-012-0152-1>

Gotti, G., S. Han, J. Higgs, T. Kang (2012). "Managerial Stock Ownership, Analyst Coverage and Audit Fee." Journal of Accounting, Auditing, and Finance. 27 (3): 412-437. <http://dx.doi.org/10.1177/0148558X11409158>

Gotti, G. and S. Mastrolia (2012). "The Effect on Financial Reporting Quality of an Exemption from the SEC Reporting Requirements for Foreign Private Issuers." The International Journal of Accounting. Vol. 47, Issue 1, March 2012 (p. 44-71). <http://dx.doi.org/10.1016/j.intacc.2011.12.002>

Gotti, G. and S. Mastrolia (2012). "Response to the discussion of The Effect on Financial Reporting Quality of an Exemption from the SEC Reporting Requirements for Foreign Private Issuers." The International Journal of Accounting. Vol. 47, Issue 1, March 2012 (p. 76-84). <http://dx.doi.org/10.1016/j.intacc.2011.12.004>

Behn, B., R. Riley, G. Gotti, and R. Brooks (2011). "Discontinued SEC Required Disclosures: the Value of Repairs and Maintenance Expenses." Research in Accounting Regulation, Vol. 23 (184-187). <http://dx.doi.org/10.1016/j.racreg.2011.06.011>

Gotti, G. and S. Mastrolia (2010). "Regulatory intervention and the effect of changes in corporate governance on firm decisions and market reactions." Journal of Management and Governance, Vol 14 (379-407). <http://dx.doi.org/10.1007/s10997-009-9105-x>

Books, Book Chapters, Conference Proceedings and Other

Douplik, T., M. Finn, G. Gotti, H. Perera. "International Accounting," (2024). 6th edition. McGraw Hill Education. Published Jan 24, 2023. (Top-selling International Accounting textbook in North America)

Bandopadhyaya, A., G. Gotti, and C. Lu "Managing Exchange Rates," (2011). Book chapter in "International Business in the 21st Century, Volume 2, Going Global: Implementing International Business Operations," (ed. Vijay R. Kannan), Praeger

Gotti, G., and S. Mastrolia "Foreign Private Issuers Exempted from Filing with the SEC and Markets Reactions." American Accounting Association (AAA) 2009 Annual Meeting Proceedings Series

Gotti, G. "Conditional Conservatism in Accounting: New Measure and Tests of Determinants." American Accounting Association (AAA) 2008 Annual Meeting Proceedings Series

Bianchi, G. and G. Gotti, "Abolizione dell'Imposta sulle Successioni e Donazioni: conseguenze per le organizzazioni nonprofit" (Repealing of the Italian Legacy and Succession Tax: Consequences for Not-for-Profit Entities) *Enti Non Profit* n. 6 (2001), 401

Gotti, G. "Considerazioni preliminari sul sistema fiscale del settore nonprofit negli Stati Uniti" (Preliminary Remarks on the U.S. Not-for-Profit Taxation System) *Il Fisco* n. 45 (2000), 13426

Working Papers

"*Integrity Environments and Earnings Attributes: International Evidence*," with Sedat Erdogan and David Folsom. Submitted to 2021 Annual Meeting and JIAR 2021 Annual Conference

"*Union and Earnings Management*" with Marco Fasan and MD Hasan

"*Dark Tetrad personality and accounting information quality: the moderating effect of corporate reputation*" with Gerlando Lima, Daniel Jones, and Alan Gois

Editorial Boards Activities

Associate Editor and Guest Editor:

Journal of International Accounting, Auditing & Taxation. 2017 - Present

Journal of Management and Governance, Guest Editor Special Issue "New Challenges in Reporting on Corporate Governance." 2019/2020

Journal of International Accounting Research. 2014 – 2017

The International Journal of Accounting, topic area guest editor 2022

Editorial Advisory and Review Board:

Accounting in Europe. 2020 – Present

Journal of International Accounting Research. 2017 - Present

The International Journal of Accounting, 2012 - Present

Journal of International Accounting, Auditing & Taxation, 2011 - 2017

Advances in International Accounting, 2015 – 2016 (out of press)

Teaching

University of Texas Rio Grande Valley

ACCT 6331 MACC Financial Accounting Theory Spring 2022 – 2023

ACCT 6385 MACC Global Accounting Regulation Fall 2022

ACCT 4355 International Accounting Fall 2021

University of Texas at El Paso

ACCT 5335 MACC International Accounting Fall 2011 - Fall 2020

ACCT 5340 MACC Masters Accountancy Capstone Fall 2017 – Spring 2021

ACCT 5394 MACC Current Issues in Accounting (IFRS) Summer 2016

ACCT 5310 MACC Financial Accounting Theory Spring 2016/Spring 2017

ACCT 4315 Accounting Research and Communication Summer 2017 - 2020

IBUS 6398/6399 PhD Doctoral Dissertation I/II Fall 2012 - Fall 2019

IBUS 6389 PhD Independent Study in International Business Fall 2015 - Spring 2018

IBUS 6323 PhD Seminar: Topics in International Acc. Research Spring 2015

ACCT 3311/ 3322 Intermediate Accounting I/II Spring 2012 - 2015

ACCT 5394 / 4399 Current Issues/Topics in Accounting (IFRS) Spring 2012

BUSN 3305	Global Business Environment (Venice, Italy)	Wintermester 2019 - 20
IRC EMBA	Accounting, Governance and Risk Management	Spring 2018
ACCT 5301 EMBA	Financial Accounting	Spring 2019
ACCT 5301 MBA	Financial Accounting	Fall 2011 - Fall 2014

University of Verona (Italy)

Ph.D. Seminars	Research in International and Financial Accounting	June 2014, June 2010, October 2008
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University of Massachusetts Boston

MBA AF 615 MBA	International Accounting	Spring 2011 – Fall 2007
MBA AF 691 MBA	Financial Accounting Theory & Analysis	Spring 2011 – Fall 2009
AF 415	Grad. Advanced Financial Accounting	Spring 2007, Fall 2009
AF 210	Financial Accounting	Spring 2008 - 2010

Honors and Awards

2023

- AAA Board of Directors 2020-2023 Recognition

2022

- Recipient of the Texas Society of CPAs Outstanding Accounting Educator Award – TXCPAs

2019

- Visiting Senior Research Scholar Fellowship – Ca’ Foscari University of Venice – Italy

2018

- Teaching Excellence Award – Master of Accountancy – CoBA – UTEP
- Best Research Award at the 23rd Annual Ethics Symposium – Public Interest Section – American Accounting Association

2017

- Teaching Excellence Award – Master of Accountancy – CoBA – UTEP

2016

- Teaching Excellence Award – Master of Accountancy – CoBA – UTEP
- Leadership, Initiative, and Service Award as 2015-2016 President International Accounting Section – American Accounting Association
- Excellence in Teaching Award – Accounting – CoBA – UTEP
- Nominated for the Texas Society of CPAs 2016 Outstanding Accounting Educator Award – Texas CPAs

2015

- Research Excellence Award – Accounting – CoBA - UTEP

2014

- Excellence in Graduate Instruction Award – MBA – CoBA - UTEP
- *Journal of International Accounting Research* Best Paper Award (best paper of the past five years)

2013

- Outstanding Research Award – Accounting – CoBA - UTEP
- Southwestern Finance Association Best Doctoral Student Paper Award in Corporate Finance

2010

- Faculty Scholarship Award - College of Management - UMass Boston
- AAA Mid-Atlantic Region Meeting, International Accounting Section: Best Paper Award
- AAA International Accounting Section Outstanding Service Award as Committee Member of the Midyear Conference

2009

- Faculty Research Award - College of Management - UMass Boston

Academic and Professional Memberships

AACSB Accounting Accreditation Volunteer

2018 CIR Visiting team member Wichita State University

Member of the AAA – International Accounting (IAS), Financial Accounting & Reporting (FARS), and APLG Sections

Member of the European Accounting Association

Member of the IAAER International Association for Accounting Educators and Researchers

Member of the “*Ordine dei Dottori Commercialisti di Milano*” (Chartered Accountants) and “*Registro dei Revisori Contabili*” (Statutory Auditors) Milan - Rome, Italy

Conferences, Seminars, and Invited Presentations

Participated in 100+ international conferences, with invited talks at major events. Among the most recent ones:

2024

- AAA-Annual Meeting – Washington, DC
- PwC Accounting and Tax Symposium – Washington, DC
- Tennessee Accounting Alumni Research Symposium – Knoxville, TN
- JIAAT Workshop – Maiori, Italy
- JAAF Conference – Naples, Italy
- ICAM AACSB Meeting – Atlanta, GA
- Dean’s Conference and Workshop AACSB – Barcelona, Spain

2023

- Southern Business Administration Association 2023 Conference – Dallas, TX
- AAA Council Meeting – Washington, DC
- Texas Business Hall of Fame 2023 Induction Dinner – San Antonio, TX
- Council of Texas Business School Deans Conference – Lubbock, TX
- AAA Accounting Pipeline Stakeholders Symposium – Washington, DC
- AAA-Annual Meeting – Paper presentation and Board of Directors Meeting – Denver, CO
- AAA Global Gathering, Co-Chair – Denver, CO
- PwC Accounting and Tax Symposium – Denver, CO
- Tennessee Accounting Alumni Research Symposium – Knoxville, TN
- ICAM AACSB Meeting – Chicago, IL
- Ca Foscari University of Venice – Paper Presentation
- AAA-Leadership Section Midyear Meeting – Las Vegas, NV
- AAA-IAS Midyear Meeting – Las Vegas, NV

2022

- Brazilian Accounting Association (ANPCont) XVI Annual Meeting, Keynote Speaker – Foz do Iguacu, Brazil
- Southern Business Administration Association Conference – Raleigh, NC
- TXCPA Accounting Education Conference – Austin, TX
- AACSB Americas Accreditation Conference – Atlanta, GA
- AAA-Annual Meeting – Paper presentation and Board of Directors Meeting – San Diego, CA
- AAA Global Gathering, Co-Chair – San Diego, CA
- PwC Accounting and Tax Symposium – San Diego, CA
- Malaysian Accounting Association 1st Annual Meeting, Keynote Speaker – Virtual

- Tennessee Accounting Alumni Research Symposium – Knoxville, TN
- ICAM AACSB Meeting – New Orleans, LA
- APLG-FSA / AAA Meeting – Dallas, TX
- AAA-IAS Midyear Meeting – Virtual

2021

- Accounting PhD Rookie Recruiting & Research Camp – Miami, FL
- European Accounting Review 2021 Conference – Virtual
- 36th CAR Conference – Virtual, Invited Attendee
- 2021 Midyear Meeting Diversity Section, AAA – Bethesda, MD
- AAA-Annual Meeting – Paper presentations and Board of Directors Meeting - Virtual
- AAA Global Gathering, Chair – Virtual
- PwC Accounting and Tax Symposium – Virtual
- Tennessee Accounting Alumni Research Symposium – Virtual
- *Journal of International Accounting Research* 8th Conference – Virtual
- SXSW EDU – Virtual
- AAA-IAS Midyear Meeting – Virtual
- AAA-FARS Midyear Meeting – Virtual
- APLG-FSA / AAA Meeting – Virtual

2020

- European Accounting Review 2020 Conference – Virtual
- AAA-IAS Virtual Research Symposium – Virtual
- AAA-Annual Meeting – Paper presentation and Board of Directors Meeting - Virtual
- AAA Global Gathering, Chair – Virtual
- PwC Accounting and Tax Symposium – Virtual
- Tennessee Accounting Alumni Research Symposium – Virtual
- AAA-IAS Midyear Meeting – Orlando, FL
- APLG-FSA / AAA Meeting – Long Beach, CA
- AACSB Accounting Accreditation Seminar – Long Beach, CA