

REINING PETACCHI

Sloan School of Management
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EMPLOYMENT

Sloan School of Management, MIT
Assistant Professor of Accounting

2009-present

EDUCATION

PhD	Accounting and MIS, The Ohio State University	2009
MAcc	University of Michigan-Ann Arbor	2004
BBA	Finance, National Taiwan University	2001

RESEARCH

Accepted and Published Papers

- [6] “Regulatory Oversight of Financial Reporting: Securities and Exchange Commission Comment Letters.”
 - Conditional acceptance, *Contemporary Accounting Research*
 - with Rick Johnston

- [5] “Capital Market Consequences of Audit Partner Quality.”
 - *The Accounting Review*, forthcoming
 - with Daniel Aobdia and Chan-Jane Lin
 - Cited in Public Company Accounting Oversight Board (PCAOB) Release No. 2013-009, “Improving the Transparency of Audits: Proposed Amendments to PCAOB Auditing Standards to Provide Disclosure in the Auditor’s Report of Certain Participants in the Audit.”

- [4] “Public Pension Accounting Rules and Economic Outcomes.”
 - *Journal of Accounting and Economics*, (59) 2015: 221-241
 - with James Naughton and Joseph Weber

- [3] “Information Asymmetry and Capital Structure: Evidence from Regulation FD.”
 - *Journal of Accounting and Economics*, (59) 2015: 143-162
 - Winner, 2010 American Accounting Association Financial Accounting and Reporting Section Best Dissertation Award

- [2] “Hedge Commitments and Agency Costs of Debt: Evidence from Interest Rate Protection Covenants and Accounting Conservatism.”
 - *Review of Accounting Studies*, (September) 2012: 700-738
 - with Anne Beatty and Haiwen Zhang
 - 2011 *Review of Accounting Studies* Conference Paper

- [1] “The Influence of Elections on the Accounting Choices of Governmental Entities.”
 - *Journal of Accounting Research*, (May) 2012: 443-476

- with Nolan Kido and Joseph Weber
- 2011 *Journal of Accounting Research* Conference Paper

Working Papers

“Consequences of State Balanced Budget Restrictions: Fiscal Constraints or Accounting Manipulations?” 2015

- with Anna Costello and Joseph Weber

“Public Pension Accounting Reform: Preparer Incentives and User Interest” 2015

- with Abigail Allen

TEACHING EXPERIENCE

Sloan School of Management, MIT

Financial Accounting (MBA Core, Rating 4.3/5)

Financial Accounting (MFin, Rating 4.3/5)

Corporate Financial Accounting (Undergraduate, Average Rating 4.5/5)

Fisher College of Business, The Ohio State University

Introductory Financial Accounting (Undergraduate, Rating 4.7/5)

INVITED PRESENTATIONS & DISCUSSIONS

2015: Financial Accounting and Reporting Section (FARS) Midyear Meeting, Boston University, Tilburg Accounting Spring Camp, Chinese Accounting Academic Conference, American Accounting Association (AAA) Annual Meeting, Bocconi University, Georgetown University*, University of Connecticut*, George Washington University*, INSEAD*.

2014: FARS Midyear Meeting, University of Illinois Symposium on Audit Research, Conference on Financial Economics and Accounting

2013: AAA Annual Meeting, Dartmouth College Empirical Conference, MIT, University of Minnesota, University of Washington

2012: Bocconi University

2011: Boston University, Boston College, Review of Accounting Studies Conference

2010: London Business School Accounting Symposium, MIT

2009: Drexel University, Georgetown University, Georgia State University, University of Houston, MIT, University of Michigan, New York University, Northwestern University, The Ohio State University, University of Oregon, University of Pennsylvania, Purdue University, University of Toronto

*Scheduled

HONORS AND AWARDS

MIT Junior Faculty Research Assistance Program Award	2012
Best Dissertation Award, AAA Financial Accounting and Reporting Section	2010
National Winners (First Place), PwC xFAC Doctoral Case Competition	2007
Master of Accounting Scholarship, University of Michigan	2003

PROFESSIONAL EXPERIENCE AND CERTIFICATION

American Express, Credit Analyst 2001-2003

Certified Public Accountant, Michigan (certification pending)