## JACQUELYN R. GILLETTE, CPA

MIT Sloan School of Management 100 Main Street, E62-669 Cambridge, MA 02142

Email: jgillett@mit.edu, Phone: 617-253-7084

ACADEMIC EXPERIENCE	
MIT Sloan School of Management	2016 - Present
Class of 1942 Career Development Professor	
Assistant Professor of Accounting	
EDUCATION	
University of Rochester: Simon Business School	2011 - 2016
Ph.D. in Accounting, Minor Area: Finance	
University of Rochester: Simon Business School	2011 - 2014
Masters of Science in Business Administration	
University of Georgia: Honors Program	2003-2007
B.B.A. Accounting, Valedictorian	
RESEARCH	
Research Interests:	
The role of information intermediaries in capital markets, the use of accounting information in public debt markets.	kets, and the
determinants of voluntary firm disclosures	
ucter minums of community in m unsciosures	
Working Papers:	
	unicipal Bond Ra
Working Papers:  Do Rating Agencies Benefit from Providing Higher Ratings? Evidence from the Consequences of Mu	-
Working Papers:  Do Rating Agencies Benefit from Providing Higher Ratings? Evidence from the Consequences of Markecalibration (with Anne Beatty, Reining Petacchi, and Joseph Weber)  The Effect of Credit Ratings on Disclosure: Evidence from the Recalibration of Moody's Municipal Ratings	-
Working Papers:  Do Rating Agencies Benefit from Providing Higher Ratings? Evidence from the Consequences of Ma Recalibration (with Anne Beatty, Reining Petacchi, and Joseph Weber)  The Effect of Credit Ratings on Disclosure: Evidence from the Recalibration of Moody's Municipal R Samuels and Frank Zhou)	-
Working Papers:  Do Rating Agencies Benefit from Providing Higher Ratings? Evidence from the Consequences of Mc Recalibration (with Anne Beatty, Reining Petacchi, and Joseph Weber)  The Effect of Credit Ratings on Disclosure: Evidence from the Recalibration of Moody's Municipal R Samuels and Frank Zhou)  Analyst Coverage of Private Firms: Evidence from Debt Analyst Reports	-
Working Papers:  Do Rating Agencies Benefit from Providing Higher Ratings? Evidence from the Consequences of Ma Recalibration (with Anne Beatty, Reining Petacchi, and Joseph Weber)  The Effect of Credit Ratings on Disclosure: Evidence from the Recalibration of Moody's Municipal R Samuels and Frank Zhou)  Analyst Coverage of Private Firms: Evidence from Debt Analyst Reports  TEACHING EXPERIENCE  Sloan School of Management, MIT	-
Working Papers:  Do Rating Agencies Benefit from Providing Higher Ratings? Evidence from the Consequences of Ma Recalibration (with Anne Beatty, Reining Petacchi, and Joseph Weber)  The Effect of Credit Ratings on Disclosure: Evidence from the Recalibration of Moody's Municipal R Samuels and Frank Zhou)  Analyst Coverage of Private Firms: Evidence from Debt Analyst Reports  TEACHING EXPERIENCE  Sloan School of Management, MIT  Financial Accounting (MBA)	atings (with Del
Working Papers:  Do Rating Agencies Benefit from Providing Higher Ratings? Evidence from the Consequences of Ma Recalibration (with Anne Beatty, Reining Petacchi, and Joseph Weber)  The Effect of Credit Ratings on Disclosure: Evidence from the Recalibration of Moody's Municipal R Samuels and Frank Zhou)  Analyst Coverage of Private Firms: Evidence from Debt Analyst Reports  TEACHING EXPERIENCE	atings (with Del
Working Papers:  Do Rating Agencies Benefit from Providing Higher Ratings? Evidence from the Consequences of Mr. Recalibration (with Anne Beatty, Reining Petacchi, and Joseph Weber)  The Effect of Credit Ratings on Disclosure: Evidence from the Recalibration of Moody's Municipal R Samuels and Frank Zhou)  Analyst Coverage of Private Firms: Evidence from Debt Analyst Reports  TEACHING EXPERIENCE  Sloan School of Management, MIT  Financial Accounting (MBA)  2018 Evaluation: 4.8/5.0	atings (with Del
Working Papers:  Do Rating Agencies Benefit from Providing Higher Ratings? Evidence from the Consequences of Ma Recalibration (with Anne Beatty, Reining Petacchi, and Joseph Weber)  The Effect of Credit Ratings on Disclosure: Evidence from the Recalibration of Moody's Municipal R Samuels and Frank Zhou)  Analyst Coverage of Private Firms: Evidence from Debt Analyst Reports  TEACHING EXPERIENCE  Sloan School of Management, MIT  Financial Accounting (MBA)  2018 Evaluation: 4.8/5.0  CONFERENCE AND SEMINAR PRESENTATIONS	atings (with Del
Working Papers:  Do Rating Agencies Benefit from Providing Higher Ratings? Evidence from the Consequences of MicRecalibration (with Anne Beatty, Reining Petacchi, and Joseph Weber)  The Effect of Credit Ratings on Disclosure: Evidence from the Recalibration of Moody's Municipal R Samuels and Frank Zhou)  Analyst Coverage of Private Firms: Evidence from Debt Analyst Reports  TEACHING EXPERIENCE  Sloan School of Management, MIT  Financial Accounting (MBA)  2018 Evaluation: 4.8/5.0  CONFERENCE AND SEMINAR PRESENTATIONS  Colorado Conference (discussant), Lisbon Accounting Conference (discussant), FARS Midyear Meet	atings (with Del
Working Papers:  Do Rating Agencies Benefit from Providing Higher Ratings? Evidence from the Consequences of MicRecalibration (with Anne Beatty, Reining Petacchi, and Joseph Weber)  The Effect of Credit Ratings on Disclosure: Evidence from the Recalibration of Moody's Municipal R Samuels and Frank Zhou)  Analyst Coverage of Private Firms: Evidence from Debt Analyst Reports  TEACHING EXPERIENCE  Sloan School of Management, MIT  Financial Accounting (MBA)  2018 Evaluation: 4.8/5.0  CONFERENCE AND SEMINAR PRESENTATIONS  Colorado Conference (discussant), Lisbon Accounting Conference (discussant), FARS Midyear Meet Harvard Business School, JAR Conference, Stanford, UMass Boston, Utah Winter Accounting Conference	atings (with Del 2016, 2018 ing,
Working Papers:  Do Rating Agencies Benefit from Providing Higher Ratings? Evidence from the Consequences of MicRecalibration (with Anne Beatty, Reining Petacchi, and Joseph Weber)  The Effect of Credit Ratings on Disclosure: Evidence from the Recalibration of Moody's Municipal R Samuels and Frank Zhou)  Analyst Coverage of Private Firms: Evidence from Debt Analyst Reports  TEACHING EXPERIENCE  Sloan School of Management, MIT  Financial Accounting (MBA)  2018 Evaluation: 4.8/5.0  CONFERENCE AND SEMINAR PRESENTATIONS  Colorado Conference (discussant), Lisbon Accounting Conference (discussant), FARS Midyear Meet Harvard Business School, JAR Conference, Stanford, UMass Boston, Utah Winter Accounting Conference	atings (with Del 2016, 2018 ing,
Working Papers:  Do Rating Agencies Benefit from Providing Higher Ratings? Evidence from the Consequences of Mr. Recalibration (with Anne Beatty, Reining Petacchi, and Joseph Weber)  The Effect of Credit Ratings on Disclosure: Evidence from the Recalibration of Moody's Municipal R Samuels and Frank Zhou)  Analyst Coverage of Private Firms: Evidence from Debt Analyst Reports  TEACHING EXPERIENCE Sloan School of Management, MIT Financial Accounting (MBA) 2018 Evaluation: 4.8/5.0  CONFERENCE AND SEMINAR PRESENTATIONS  Colorado Conference (discussant), Lisbon Accounting Conference (discussant), FARS Midyear Meet Harvard Business School, JAR Conference, Stanford, UMass Boston, Utah Winter Accounting Conference  Carnegie Mellon Summer Slam, Chicago Booth, NYU Summer Camp, SEC, SMU, UIUC Young School, Conference  Cornell, Duke / UNC Fall Camp, Emory, London Business School, MIT, Notre Dame,	atings (with Del 2016, 2018 ing, 2018
Working Papers:  Do Rating Agencies Benefit from Providing Higher Ratings? Evidence from the Consequences of Mr. Recalibration (with Anne Beatty, Reining Petacchi, and Joseph Weber)  The Effect of Credit Ratings on Disclosure: Evidence from the Recalibration of Moody's Municipal R Samuels and Frank Zhou)  Analyst Coverage of Private Firms: Evidence from Debt Analyst Reports  TEACHING EXPERIENCE  Sloan School of Management, MIT  Financial Accounting (MBA)  2018 Evaluation: 4.8/5.0  CONFERENCE AND SEMINAR PRESENTATIONS  Colorado Conference (discussant), Lisbon Accounting Conference (discussant), FARS Midyear Meet Harvard Business School, JAR Conference, Stanford, UMass Boston, Utah Winter Accounting Conference  Carnegie Mellon Summer Slam, Chicago Booth, NYU Summer Camp, SEC, SMU, UIUC Young School Conference	atings (with Del 2016, 2018 ing, 2018
Working Papers:  Do Rating Agencies Benefit from Providing Higher Ratings? Evidence from the Consequences of Mr. Recalibration (with Anne Beatty, Reining Petacchi, and Joseph Weber)  The Effect of Credit Ratings on Disclosure: Evidence from the Recalibration of Moody's Municipal R Samuels and Frank Zhou)  Analyst Coverage of Private Firms: Evidence from Debt Analyst Reports  TEACHING EXPERIENCE  Sloan School of Management, MIT  Financial Accounting (MBA)  2018 Evaluation: 4.8/5.0  CONFERENCE AND SEMINAR PRESENTATIONS  Colorado Conference (discussant), Lisbon Accounting Conference (discussant), FARS Midyear Meet Harvard Business School, JAR Conference, Stanford, UMass Boston, Utah Winter Accounting Conference  Carnegie Mellon Summer Slam, Chicago Booth, NYU Summer Camp, SEC, SMU, UIUC Young School, Conference  Cornell, Duke / UNC Fall Camp, Emory, London Business School, MIT, Notre Dame,	2016, 2018 ing, 2018

CONFERENCE PARTICIPATION	
AAA Annual Meeting	2014, 2015, 2016
AAA New Faculty Consortium	2017
Colorado Summer Accounting Research Conference	2018
Dartmouth Accounting Research Conference	2017
EAA Annual Congress	2015, 2017
FARS Midyear Meeting	2018
Harvard IMO Conference	2017
Hawaii Accounting Research Conference	2018
JAE Conference	2012, 2015, 2016, 2017, 2018
JAR Conference	2018
Lisbon Accounting Conference Catolica   Nova	2018
Notre Dame Accounting Research Conference	2016
NYU Summer Accounting Conference	2017
Utah Winter Accounting Conference	2018
MEDIA CITATIONS AND OTHER PRESENTATIONS	
CFA Society of New York: High Yield Bond Conference	2017
The Wall Street Journal, Bloomberg, Leveraged Commentary and Data (LCD)	2017
PROFESSIONAL SERVICE	
Ad Hoc Reviewer: The Accounting Review, Contemporary Accounting Research, Jour	rnal of Accounting &
Economics, Journal of Accounting & Public Policy, Journal of Financial Economics, Ma	anagement Science
HONORS AND AWARDS	
Class of 1942 Career Development Chair (MIT)	2018
AAA Representative to the European Accounting Association (EAA) Doctoral Colloqu	
Provost Fellowship, University of Rochester	2011-2016
1 Tovost Periowship, Offiversity of Rochester	2011-2010
PROFESSIONAL EXPERIENCE	
Bethel, CPA	2008 - 2011
Deloitte, Audit	2007 – 2008