

Angela Pettinicchio

Affiliate Professor



Knowledge Group: Accounting

Research Domains: Financial Accounting & Analysis

Teaching Domains: Financial Accounting, Financial Statement Analysis,
International Accounting Principles

angela.pettinicchio@unibocconi.it

Biography

Angela Pettinicchio is an Affiliate Professor in the Knowledge Area of Accounting at SDA Bocconi School of Management.

Her research focuses on the following areas: 1) understanding and measuring financial information quality and earnings management; 2) analyzing the effectiveness of regulatory mechanisms applied at the international level aimed at enhancing financial information quality and transparency: in particular, auditing activity and SEC Comment letters; 3) identifying the best mechanisms that can be applied at the team level to improve audit quality and effectiveness.

Her works have been published in prestigious International Journals such as Auditing, a Journal of Practice and Theory, The European Accounting Review, the Journal of Accounting, Auditing, and Finance, Economic Bulletin, The Service Industry Journal, Corporate Reputation Review and Economia & Management. She has also written books and chapters published by McGraw Hill, Elsevier, Pearson, Wiley and Egea. She won the Best Paper Award of the European Accounting Review in 2018 and of Economia & Management in 2015. She has also written teaching cases which have been published at international level in The Case Centre.

She is a member of the Editorial Board of The European Accounting Review and of the Journal of Management and Governance- She is the Associate Editor of the Journal of Corporate Finance and Accounting. She has been a visiting lecturer at London Business School and has taught Financial Accounting courses at Cass Business School in London. She regularly participates in international conferences such as AAA (American Accounting Association) and EAA (European Accounting Association). Since 2019 she has been a member of the Oscar di Bilancio (FERPI) committee.

She earned a BSc and an MSc in Business Administration and Law from Università Bocconi. After obtaining a Master in Research (with Distinction), she earned a PhD in Accounting from Cass Business School.

Articles in Scholarly Journals

Do Ethnic Minority Audit Partners Face Discrimination? Evidence From the Australian Audit Market

CAMERAN, M., D. CAMPA, C. GABBIONETA, A. , K. PETTINICCHIO, "Do Ethnic Minority Audit Partners Face Discrimination? Evidence From the Australian Audit Market", Journal of Accounting Auditing & Finance, 2025, vol. 40, no. 4, pp. 1583-1612

Home Sweet Home: CEOs Acquiring Firms in Their Birth Countries

MARRA, A., A. , K. PETTINICCHIO, R. SHALEV, "Home Sweet Home: CEOs Acquiring Firms in Their Birth Countries", Journal of Accounting Research, 2024, vol. 62, no. 4, pp. 1363-1404

Big Baths Around Turnovers: What Happens if the Former CEO Stays on Board?

DANIELE, M., P. DESAI, C. IMPERATORE, A. , K. PETTINICCHIO, "Big Baths Around Turnovers: What Happens if the Former CEO Stays on Board?", European Accounting Review, 2024, vol. 33, no. 5, pp. 1639-1666

Financial reporting in family firms: a socioemotional wealth approach toward information quality

CALABRÒ, A., M. CAMERAN, D. CAMPA, A. , K. PETTINICCHIO, "Financial reporting in family firms: a socioemotional wealth approach toward information quality", Journal of Small Business Management, 2022, vol. 60, no. 4, pp. 926-960

Come la tecnologia aiuta i revisori e le aziende

CAMERAN, M., A. DITILLO, A. , K. PETTINICCHIO, "Come la tecnologia aiuta i revisori e le aziende", Economia & Management, 2021, no. 4, pp. 74-77

SEC Supervisory Activity in the Financial Industry

PETTINICCHIO, A., K., "SEC Supervisory Activity in the Financial Industry", Journal of Accounting Auditing & Finance, 2020, vol. 35, no. 3, pp. 607-636

Gender pay gap e performance aziendale

CAFARELLI, A., M. CAMERAN, A. , K. PETTINICCHIO, "Gender pay gap e performance aziendale", Economia & Management, 2020, no. 1, pp. 93-97

Empirical Evidence on Audit Quality under a Dual Mandatory Auditor Rotation Rule

HORTON, J., G. LIVNE, A. , K. PETTINICCHIO, "Empirical Evidence on Audit Quality under a Dual Mandatory Auditor Rotation Rule", European Accounting Review, 2020, vol. 30, no. 1, pp. 1-29

Audit Team Attributes Matter: How Diversity Affects Audit Quality

CAMERAN, M., A. DITILLO, A. , K. PETTINICCHIO, "Audit Team Attributes Matter: How Diversity Affects Audit Quality", European Accounting Review, 2018, vol. 27, no. 4, pp. 595-621

Audit quality, bank risks, and cross-country regulations

PETTINICCHIO, A., K., M. ZAGONOV, G. SALGANIK-SHOSHAN , "Audit quality, bank risks, and cross-country regulations", Economics Bulletin, July 2017, vol. 37, no. 3, pp. 1666-1687

Comment Letter Frequency and CFO Turnover: A Dynamic Survival Analysis

GIETZMANN, M., A. MARRA, A. , K. PETTINICCHIO, "Comment Letter Frequency and CFO Turnover: A Dynamic Survival Analysis", Journal of Accounting Auditing & Finance, 2016, vol. 31, no. 1, pp. 79-99

Principi contabili internazionali e società non quotate: quali conseguenze sul costo del debito?

CAMERAN, M., A. , K. PETTINICCHIO, "Principi contabili internazionali e società non quotate: quali conseguenze sul costo del debito?", Economia & Management, 2015, no. 5, pp. 81-95

The audit mandatory rotation rule: the state of the art

NEGRI, G., M. CAMERAN, A. , K. PETTINICCHIO, "The audit mandatory rotation rule: the state of the art", The Journal of Financial Perspectives, 2015, vol. 3, no. 2, pp. 61-75

Are There Adverse Consequences of Mandatory Auditor Rotation? Evidence from the Italian Experience

PETTINICCHIO, A., K., M. CAMERAN, J. R. FRANCIS, A. MARRA, "Are There Adverse Consequences of Mandatory Auditor Rotation? Evidence from the Italian Experience", Auditing: A Journal of Practice & Theory, 2015, vol. 34, no. 1, pp. 1-24

External auditor reassessment of client business risk following the issuance of a comment letter by the SEC

GIETZMANN, M. B., A. , K. PETTINICCHIO, "External auditor reassessment of client business risk following the issuance of a comment letter by the SEC", European Accounting Review, 2014, vol. 23, no. 1, pp. 57-85

IFRS Adoption among Private Companies: Impact on Earnings Quality

CAMERAN, M., D. CAMPA, A. , K. PETTINICCHIO, "IFRS Adoption among Private Companies: Impact on Earnings Quality", Journal of Accounting Auditing & Finance, 2014, vol. Vol.29, no. No.3, pp. 278-305

What do Client-firms Think of their Auditors? Evidence from the Italian Market

PETTINICCHIO, A., K., M. CAMERAN, C. GABBIONETA, P. MOIZER, "What do Client-firms Think of their Auditors? Evidence from the Italian Market", Corporate Reputation Review, 2010, vol. 12, no. 4, pp. 316-326

Customer satisfaction, corporate image, and service quality in professional services

PETTINICCHIO, A., K., M. CAMERAN, P. MOIZER, "Customer satisfaction, corporate image, and service quality in professional services", The Service Industries Journal, 2010, vol. 30, no. 3, pp. 421-435

Other

Financial reporting in family firms: socioemotional wealth and information quality - La rendicontazione finanziaria nelle imprese familiari: ricchezza socio-emotiva e qualità dell'informazione

CAMERAN, M., A. , K. PETTINICCHIO, A. CALABRÒ, D. CAMPA, "Financial reporting in family firms: socioemotional wealth and information quality - La rendicontazione finanziaria nelle imprese familiari: ricchezza socio-emotiva e qualità dell'informazione", SDA Bocconi Insight, 21 November 2022

Textbooks

Il bilancio di esercizio

RUSSO, P., E. CANTÙ, A., K. PETTINICCHIO, M. DANIELE - "Il bilancio di esercizio" - 2022, McGraw-Hill Education, Italy

IFRS workbook: comprehensive set of worked examples

MARRA, A., A., K. PETTINICCHIO, M. SEMPRINI - "IFRS workbook: comprehensive set of worked examples" - 2016, McGraw-Hill Education

International Financial Reporting Standards. Accounting and Financial Reporting using IFRS

MARRA, A., A., K. PETTINICCHIO, M. SEMPRINI - "International Financial Reporting Standards. Accounting and Financial Reporting using IFRS" - 2015, McGraw-Hill Education

Research Monographs

Auditing Teams: Dynamics and Efficiency

CAMERAN, M., A. DITILLO, A., K. PETTINICCHIO - "Auditing Teams: Dynamics and Efficiency" - 2017, Routledge, Taylor and Francis Group

La rotazione obbligatoria del revisore contabile. Un'indagine empirica nel panorama italiano

PETTINICCHIO, A., K. - "La rotazione obbligatoria del revisore contabile. Un'indagine empirica nel panorama italiano" - 2014, Egea, Milano, Italy

L'adozione dei principi contabili internazionali da partedelle società italiane: Determinanti ed effetti

CAMERAN, M., D. CAMPA, A., K. PETTINICCHIO - "L'adozione dei principi contabili internazionali da partedelle società italiane: Determinanti ed effetti" - 2013, Egea, Milano, Italy

Cases in International Case Collections

HP: Mind the GAAP (difference)

PETTINICCHIO, A., K., E. FERRACUTI - "HP: Mind the GAAP (difference)" - 2016, The Case Centre, Great Britain

Contribution to Chapters, Books or Research Monographs

I Principi Contabili Internazionali

PETTINICCHIO, A., K., "I Principi Contabili Internazionali" in Valutazioni e Analisi di Bilancio., G.Lombardi Stocchetti (Ed.), Pearson, pp. 367-377, 2014

La Valutazione delle attività finanziarie e il bilancio consolidato

SICILIANO, G., A. CATTANEO, A. , K. PETTINICCHIO, "La Valutazione delle attività finanziarie e il bilancio consolidato" in Valutazioni e Analisi di Bilancio., G. Lombardi Stocchetti (Ed.), Pearson, pp. 219-266, 2013

The Effect of Audit Firm Mandatory Rotation Rule

CAMERAN, M., A. , K. PETTINICCHIO, "The Effect of Audit Firm Mandatory Rotation Rule" in Vers quelle régulation de l'audit faut-il aller ?, Marie-Anne Frison-Roche (Ed.), Lextenso Edition, pp. 77-89, 2011

Italy

CAMERAN, M., A. , K. PETTINICCHIO, "Italy" in A global history of accounting, financial reporting and public policy., P. Walton, G. Previs, P. Wolnizer (Eds.), Emerald Group Publishing Limited, pp. 89-106, 2010

Le opinioni dei clienti

PETTINICCHIO, A., K., "Le opinioni dei clienti" in La reputazione delle società di revisione operanti in Italia. Premium price, criteri di selezione e opinioni dei clienti., M. Livatino, M. Cameran (Eds.), Egea, pp. 107-132, 2005