Andreea MORARU-ARFIRE

Professeur associé
Département: Comptabilité et contrôle de gestion
ESSEC Business School
3 avenue Bernard Hirsch
95021 Cergy-Pontoise
France

Email: andreea.moraruarfire@essec.edu
Numéro de téléphone: +33 (0) 1 34 43 98 23
Pays d'origine: Roumanie

INTERETS DE RECHERCHE

Comptabilité

FORMATION

2016 Doctorat en Finance, Université de Neuchâtel, Suisse

EXPERIENCE PROFESSIONNELLE

Positions académiques principales

2026 - Présent Professeur associé, ESSEC Business School, France

2017 - 2026 Professeur assistant, ESSEC Business School, France

2016 - 2017 Post-Doctorant, Université de Pennsylvanie, États-Unis

Autres expériences professionnelles

2010 - 2010 DG Budget, Commission européenne, Belgique

2008 - 2008 Département de Stabilité Financière, National Bank of Romania, Roumanie

2004 - 2005 Crédits corporatifs et individuels, Société Générale, Roumanie

BOURSES, PRIX ET DISTINCTIONS

Bourses

2016 Bourse du Fonds National Suisse de la Recherche Scientifique (FNS) pour mobilité postdoctorale

2011 Bourse de recherche du FNS

2010 Bourse du Gouvernement Suisse pour études doctorales

PUBLICATIONS

Articles

ENDENICH, C., MORARU-ARFIRE, A. et TRAPP, R. (2026). Women's Representation and Field Stratification in Accounting Research. *Accounting Auditing Control*, In press.

LUI, D., MORARU-ARFIRE, A. et TAO, C. (2025). The Nexus of Corporate Disclosure and Investors' Information Needs: An Analysis Using Topic Modeling. *Journal of Business Finance and Accounting*, 52(5), pp. 2145-2174.

CASARIN, V., LECA, B., LINDER, S. et MORARU-ARFIRE, A. (2025). A principlist perspective on the ethicality of performance measurement systems. *Accounting Auditing Control*, 31(4), pp. 131-176.

CASARIN, V., LECA, B., LINDER, S. et MORARU-ARFIRE, A. (2025). Une perspective principiste sur l'éthique des systèmes de mesure de la performance. *Accounting Auditing Control*, 31(4), pp. 137-187.

FILIP, A., LIU, J. et MORARU-ARFIRE, A. (2024). Shaping the Information Environment: International Evidence on Financial Reporting Frequency and Analysts' Earnings Forecast Errors. *Journal of Accounting, Auditing and Finance*, 39(3), pp. 754-785.

Conférences

MORARU-ARFIRE, A. et JOOS, P. (2025). Civil Society Demand for Global ESG Engagement. Dans: 45e Congrès Annuel de l'Association Francophone de Comptabilité (AFC) 2024. Dijon.

LUI, D., MORARU-ARFIRE, A. et TAO, C. (2024). The Nexus of Corporate Disclosure and Investors' Information Needs: An Analysis Using Topic Modeling. Dans: 2024 Journal of Business Finance and Accounting Capital Markets Conference. Bristol.

MORARU-ARFIRE, A. et JOOS, P. (2024). Civil Society Demand for Global ESG Engagement. Dans: 2024 European Sustainability Accounting Research Conference (ESARC). Aalborg.

ENDENICH, C., MORARU-ARFIRE, A. et TRAPP, R. (2022). Gender Diversity in the Accounting Academia – A Longitudinal Study of Authorships and Editorships. Dans: 2022 International Association for Accounting Education & Research (IAAER) World Congress. Paris.

FILIP, A., LIU, J. et MORARU-ARFIRE, A. (2021). Reporting Frequency and Analysts' Information Environment: International Evidence. Dans: 43rd European Accounting Association (EAA) Annual Congress. Virtual.

ENDENICH, C., MORARU-ARFIRE, A. et TRAPP, R. (2021). Gender Diversification in Accounting Academia – A Longitudinal Study of Authorships and Editorships. Dans: 43rd European Accounting Association (EAA) Annual Congress. Virtual.

DUBOIS, M. et MORARU-ARFIRE, A. (2019). Investment Banks' Research Activities in the Post-Reform Era: Do Sanctions Discipline the Sell-Side Profession? Dans: 42nd European Accounting Association (EAA) Annual Congress 2019.

DUBOIS, M., GRIGALIUNIENE, Z. et MORARU-ARFIRE, A. (2018). Decomposing Analysts' Earnings Forecast Errors: What Are the Key Factors? Dans: ESSEC-HEC 6th Joint Workshop in Accounting.

Documents de travail

MORARU-ARFIRE, A., DUBOIS, M. et GRIGALIUNIENE, Z. (2017). *Decomposing Analysts' Earnings Forecast Error: What are the Key Factors?*

Présentation dans un séminaire de recherche

MORARU-ARFIRE, A., FILIP, A. et LIU, J. (2020). Shaping the Information Environment: International Evidence on Financial Reporting Frequency and Analysts' Earnings Forecast Errors. Dans: ESCP-ESSEC 1st Joint Workshop in Accounting.

AUTRES ACTIVITES DE RECHERCHE

Organisation d'une conférence

Depuis 2020	ESCP-ESSEC Joint Workshop in Accounting
Depuis 2018	Co-responsable de l'organisation des séminaires de recherche pour le Département de Comptabilité et Contrôle de Gestion, ESSEC Business School, France
Depuis 2018	HEC-ESSEC Joint Workshop

Affiliations

Depuis 2018	Member, French Accounting Association
Depuis 2016	Member, American Accounting Association, États-Unis
Depuis 2016	Member, European Accounting Association

ENSEIGNEMENT

2019	Contemporary Readings in Accounting, ESSEC Business School, France
2018	Financial Accounting and Reporting, ESSEC Business School, France
2018	Empirical Research in Financial Accounting, ESSEC Business School, France
2013	International Financial Reporting Standards, Université de Neuchâtel, Suisse
2012	Research in Financial Analysis, Université de Neuchâtel, Suisse
2012	Corporate Finance, Université de Neuchâtel, Suisse
2012	Valuation, Université de Neuchâtel, Suisse