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RESEARCH INTERESTS

Accounting

EDUCATION

2016 PhD in Finance, University of Neuchâtel, Switzerland

EMPLOYMENT

Full-time academic positions

2026 - Present Associate Professor, ESSEC Business School, France

2017 - 2026 Assistant Professor, ESSEC Business School, France

2016 - 2017 Post-Doctorate, University of Pennsylvania, United States of America

Other professional experiences

2010 - 2010 DG Budget, European Commission, Belgium

2008 - 2008 Financial Stability Department, National Bank of Romania, Romania

2004 - 2005 Corporate, Retail Loans, Société Générale, Romania

GRANTS AND HONORS

Grants

2016 Swiss National Science Foundation (SNSF) Early PostDoc Mobility Fellowship

2011 SNSF Research Grant

2010 Swiss Government Scholarship for Doctoral Studies

PUBLICATIONS

Journal Articles

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

LUI, D., MORARU-ARFIRE, A. and 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. and 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. and 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. and 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.

Conferences

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

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

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

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

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

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

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

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

Working Papers

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

Presentations at a Faculty research seminar

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

OTHER RESEARCH ACTIVITIES

Organisation of a conference

Since 2020	ESCP-ESSEC Joint Workshop in Accounting
Since 2018	Co-responsible for organizing the Research Seminars for the Accounting and Management Control Department, ESSEC Business School, France
Since 2018	HEC-ESSEC Joint Workshop in Accounting

Affiliations

Since 2018	Member, French Accounting Association
Since 2016	Member, American Accounting Association, United States of America
Since 2016	Member, European Accounting Association

TEACHING EXPERIENCE

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