

# Andreea MORARU-ARFIRE

Assistant Professor

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## RESEARCH INTERESTS

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Accounting

## EDUCATION

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2016 PhD in Finance, University of Neuchâtel, Switzerland

## EMPLOYMENT

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### Full-time academic positions

2017 - Present 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

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### Grants

2016 Swiss National Science Foundation (SNSF) Early PostDoc Mobility Fellowship  
2011 SNSF Research Grant  
2010 Swiss Government Scholarship for Doctoral Studies

## PUBLICATIONS

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### Journal Articles

CASARIN, V., LECA, B., LINDER, S. and MORARU-ARFIRE, A. (2026). A principlist perspective on the ethicality of performance measurement systems. *Accounting Auditing Control*, In press.

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*, In press.

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

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

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### 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

## TEACHING EXPERIENCE

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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